Undergraduate Internship Requirements:  
Accounting Internship Early Recruitment (AIER) Program

Student Eligibility
- Completion of or enrollment in ACCO 3001 during the semester of AIER interviews.
- Completion of 90 credits and senior standing by the start date of the internship.
- Completion the following courses by the start of the internship:
  - ACCO 3001 Intermediate Accounting
  - ACCO 4010 Advanced Accounting
  - Three additional upper-division ACCO courses

Position Eligibility
- All internships posted through the AIER Program are eligible for internship credit.
- Responsibilities are similar to those of a first-year accountant.

AIER Program Process: 2022
- Jan 25 at 5:00pm: Attend the AIER Program Kick-Off Meeting
- Feb 18-23: Sign up for interviews
- Feb 24-Mar 3: Interviews
- Mar 4: Student ranking forms with internship preferences are due
- Before spring break: Internship outcomes shared

Internship Requirements: Work Hours & Assignments
- Training and work hours for spring semester internships often begin in early January. Summer internships often begin in June.
- Submit monthly timesheets of activity during field work (500 hours in spring semester, 300 hours in summer).
- Complete a Reflection Paper answering specific internship questions.

Earning Academic Credit
- **Spring Semester Interns**: Spring semester internships will earn 6 credits. 3 credits will be available as upper-division business elective credit. 3 credits will be available that will not fulfill a graduation requirement but will count toward total credits earned (for CPA eligibility).
- **Summer Interns**: Summer internships will earn 3 upper-division business elective credits.

Course Registration
- Register for a 0-credit ACCO 3986 or 3987 course during the semester when you are interning and complete an internship survey. A survey link will be shared with the permission number e-mail.
  - **Spring Semester Interns**: The ACCO 3987 course will label a student as “enrolled full time” within University records. During the semester in which you are enrolled in ACCO 3987, you will not be charged tuition and will not pay student services fees. As a result, you will not have access to the Student Medical Clinic, gym or the UPASS program.
  - **Summer Interns**: The 3986 course is a 0-credit course, so you will not be charged tuition.
  - **International Students**: Completion of curricular practical training (CPT) paperwork should accompany your ACCO 3986 or 3987 enrollment. This paperwork must be completed prior to your first day of work.
  - **For successful completion of the internship, you will be awarded 3 upper-division business elective credits through enrolling in ACCO 4986 during the fall semester. ACCO 4986 will count toward your credit load. Permission numbers will be distributed prior to the fall semester.**

- **Final Semester Interns**: If you are completing the AIER program internship as your last undergraduate course at MU, you will need to co-enroll in ACCO 3986 and ACCO 4986 and complete internship assignments.
- **Incoming MSA/MSAA Students**: If you will complete all undergraduate credits at MU prior to your internship semester AND if you are accepted into the MU MSA / MSAA program, you may use the internship credit as your first MSA or MSAA course and toward MSA or MSAA elective credit.