

# Graduate Accounting Internship Requirements

## Steps for International Students

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### Student Eligibility

To earn graduate internship credit, students need to be accepted to and enrolled in the MU MSA or MSAA program.

- ✓ Students who complete a bachelor's degree in Accounting at MU and who continue immediately to the MU MSA / MSAA program, may use the internship (following undergraduate graduation) as a MSA / MSAA course.
- ✓ International graduate students must be registered as full-time MU MSA / MSAA students for a full academic year (registered for a fall and a spring semester) and have completed at least 14 GSM credits prior to an off-campus internship start date.

### Position Eligibility

- ✓ Positions with work responsibilities equivalent to those of a first-year full-time employee will be considered for internship credit.
- ✓ Students who secure an internship outside of the Accounting Internship Early Recruitment (AIER) Program should submit the internship job description, proof of a competitive selection process and a statement from the company committing to provide a written intern evaluation. AIER students skip this step.
- ✓ Employment is full time, approximately 400 hours.

### Internship Requirements: Work Hours & Assignments

During and Following Completion of Field Work

- ✓ Training and work hours for spring semester internships often begin in early January. Summer internships often begin in June.
- ✓ Complete online internship reporting form: <https://tinyurl.com/y8eubyyq>
- ✓ Submit monthly timesheets of activity during field work.
- ✓ Register in the appropriate course(s) to earn internship credit (courses described below).
- ✓ Complete a Reflection Paper answering specific internship questions.
- ✓ Write an additional 5-page paper on an issue encountered during internship fieldwork.

### Earning Academic Credit

International students will need to complete two steps to apply for internship credit:

1. Complete the "[Accounting Internship Approval Form](#)" (available on the GSM forms website) for the appropriate course for the semester when you are interning. Students should complete all sections of the approval form except "for GSM Use." Courses are described in the "course options" section below.
2. Complete CPT or OPT paperwork with your employer, Prof. Cindy Melis and OIE staff.

***All internships must be approved and forms must be completed (including CPT or OPT forms for international students) with required signatures prior to the start date of the semester, no exceptions.***

### Course options:

- ✓ **ACCO 6986:** 3-credit internship with a 3-credit tuition charge. May be taken in summer, fall or spring. Registration in this course will result in part-time registration status.
  - Section 101: Course is designed to continue past the end of the term. Student will initially receive an IC grade and have until a designated date to complete paper requirements, at which time the IC grade will be changed to a letter grade.
  - Section 102: Course is designed to be completed and graded (including papers) by the end of the semester.
- ✓ **ACCO 6987 (fall/spring only):** 0-credit course (with no tuition charge), followed by a 6988 a 3-credit course (with a 3-credit tuition charge). During the semester of 6987 enrollment, the student is labeled as a full-time MU student and is eligible for financial aid. Students may not register for additional courses during the semester of 6987 enrollment. ACCO 6987 is graded as satisfactory/unsatisfactory. **ACCO 6988:** 3-credit course required in the semester immediately following completion of 6987. Students receive a letter grade in 6988 based on

completing the 10-page Reflection Paper and 5-page issue paper. To comply with CPT requirements, international students must enroll in ACCO 6988 in the semester following enrollment in ACCO 6987.

### Steps & Deadlines

- ✓ **Signatures:** Students should complete the “Request for Curricular Practical Training” form (including the employer signature) and bring this form with the “Accounting Internship Approval Form” and job description to Professors Melis (instructor and internship director) and Ling (advisor) for their signatures. (If you are not able to visit your employer, a scanned or faxed copy of their signature on your CPT form will be acceptable.)
- ✓ **Visit OIE:** OIE recommends completing the CPT form at least 1-2 weeks in advance of your internship start date. Completing the process even earlier is preferred. **OPT:** If you plan to use Optional Practical Training work hours for your internship, please contact OIE at least 60-90 days prior to the start of your internship.
- ✓ **Important: Complete OIE forms in advance.** \*Students may NEVER start employment of any sort (OPT/CPT) before receiving official CPT authorization from OIE or a valid Employment Authorization Document from the US immigration service for OPT.
- ✓ **Enrollment:** Professor Q Ling will share a permission number for the appropriate accounting internship course. Students must register for the internship course by the registration deadline. Failure to register will cause the student to forfeit the internship opportunity, academic credit and will result in being out of visa compliance.

### Off-Campus Work Authorization

Completion of CPT paperwork should accompany your ACCO 6986 or 6987 enrollment. This paperwork must be completed prior to your first day of work. For successful completion of the internship, you will be awarded 3 internship credits. Students enrolling in 6987 will receive credit by enrolling in ACCO 6988 during the semester following your internship. ACCO 6988 will count toward your credit load. Permission numbers will be distributed prior to the enrollment semester.

### Considerations for MSA / MSAA Students Who Completed an Undergraduate Accounting Degree at MU

Please remember that to be eligible for CPT or OPT, students must be enrolled full-time in the MU undergraduate **OR** graduate accounting program for two full-time semesters (fall + spring or spring + fall). ***If you entered the MU MSA / MSAA program one semester prior to your internship, you will not have been enrolled in the MSA / MSAA program for two semesters and will not be eligible for CPT or OPT.*** As you are considering applying for semester vs. summer internships, please abide by this CPT/OPT eligibility guidelines.

Please also consider how the timing of an internship could impact your OPT eligibility (1) should you earn a full-time offer and (2) based on different firms’ full-time start dates. While there is not a guarantee that an internship employer will offer a full-time position, students certainly want to be prepared and eligible to work if an offer is extended. Most firms offer full-time start dates in summer or early fall. Some firms offer start dates in January. A student who completes his/her accounting undergraduate degree at MU typically needs two full-time semesters to complete the MU MSA / MSAA program. If the student completes the fall + spring (or spring + fall) semesters required for CPT or OPT eligibility, followed by an internship, (1) the student may have fulfilled MSA / MSAA requirements or (2) there may be only one semester of coursework needed to complete the MSA / MSAA requirements following the internship. Please consider different program completion timing would align with different firms’ full-time start dates and the OPT eligibility rule that students may not accrue more than 90 days of unemployment following the program completion date.

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