

INTERAMERICAN UNIVERSITY OF PUERTO RICO  
METROPOLITAN CAMPUS  
BUSINESS FACULTY  
UNDERGRADUATE DEPARTMENT  
ACCOUNTING PROGRAM

**SYLLABUS**

**I. GENERAL INFORMATION**

Course Title : Accounting Internship  
Code and Number : ACCT 4912  
Credits : Three (3)  
Academic Term :  
Instructor :  
Office Location and Hours :  
Office Telephone :  
Email :

**II. DESCRIPTION**

Practice in accounting in an organization or company under the supervision of a professor of the discipline. Requires 135 hours of practice. Prerequisite: Have a minimum average of 3.00 in the accounting major, the approval of the department director or his representative and have passed the following courses: ACCT 3041, 3063, 3085 and 3030.

**III. OBJECTIVES**

After finishing this course, the student should be able to:

1. Apply the theory in an organization.
2. Use the experience of the internship when starting its professional accounting role in business.
3. Use the accounting theory and practice in the workplace.
4. Demonstrate the ability to integrate into a new job effectively.
5. Demonstrate skills and positive attitudes to be an efficient employee with minimum supervision.

**IV. CONTENT**

- A. Financial Accounting (may include financial statement analysis and accounting for nonprofits entities).
- B. Federal and state taxes.
- C. External and internal audit
- D. Forensic Accounting
- E. Managerial Accounting (may include Cost Accounting).

**V. LEARNING ACTIVITIES**

The student will complete at least 135 internship hours.

**VI. EVALUATION**

	<u>Points</u>	<u>% Final Grade</u>
2 Supervisor Evaluations	200	60%
1 Professor Evaluation	100	35%
1 Self Evaluation by student	<u>100</u>	<u>5%</u>
Total points	400	100%

## VII. SPECIAL NOTES

### A. Auxiliary services or special needs

All students who require auxiliary services or special assistance must request them at the beginning of the course or as soon as they become aware that they need them, through the corresponding registry, in the Office of the Coordinator of services for students with disabilities, Dr. María de los Ángeles Cabello. She is located in the Counseling and Counseling Program, office 111, on the first floor of the John Will Harris building, extension 2306.

### B. Honesty, fraud, and plagiarism

Dishonesty, fraud, plagiarism and any other inappropriate behavior in relation to academic work constitutes major infractions sanctioned by the General Student Regulations. The major infractions, as stated in the General Student Regulations, may have as a consequence, suspension from the University for a definite period greater than one year or the permanent expulsion from the University, among others sanctions.

### C. Use of electronic devices

Cellular telephones and any other electronic device that could interrupt the teaching and learning processes or alter the environment leading to academic excellence will be deactivated. Any urgent situation will be dealt with, as appropriate. The handling of electronic devices that allow students to access, store or send data during evaluations or examinations is prohibited.

### D. Compliance with the Provisions of Title IX

The Federal Higher Education Act, as amended, prohibits discrimination because of sex in any academic, educational, extracurricular, and athletic activity or in any other program or function, sponsored or controlled by a higher education institution, whether or not it is conducted within or outside the property of the institution, if the institution receives federal funds.

In harmony with the current federal regulation, in our academic unit an Assistant Coordinator of Title IX has been designated to offer assistance and orientation in relation to any alleged incident constituting discrimination because of sex or gender, sexual harassment or sexual aggression. The Assistant Coordinator Sr. George Rivera can be reached by phone at extension 2262 o 2147, or by e-mail [grieverar@metro.inter.edu](mailto:grieverar@metro.inter.edu).

The Normative Document titled **Norms and Procedures to Deal with Alleged Violations of the Provisions of Title IX** is the document that contains the institutional rules to direct any complaint that appears to be this type of allegation. This document is available in the Web site of Inter American University of Puerto Rico ([www.inter.edu](http://www.inter.edu)).

## VIII. EDUCATIONAL RESOURCES

### Textbook:

Spiceland, J. D., Nelson, M., & Thomas, W. (2020). *Intermediate accounting*. (10th. Ed.). New York: McGraw Hill.

## IX. BIBLIOGRAPHY (O REFERENCES)

### Textbooks:

Kieso, Warfield, Terry D. & Weygandt, Jerry J. (2019), *Intermediate Accounting*. 17<sup>th</sup> Edition, Casa Editora: John Wiley & Sons

Kimmel, P. Weygandt, J. & Kieso, D. (2018). *Financial Accounting: Tools for Business Decision Making*, 9<sup>th</sup> Edition, New Jersey, John Wiley & Sons.

Schroeder, R, Clark, M, & Cathey, J (2019). *Financial Accounting Theory and Analysis: Theory and Cases*, 13<sup>th</sup> edition, Hoboken, New Jersey: John Wiley & Sons.

## Accounting Websites

Colegio de Contadores Públicos Autorizados  
de Puerto Rico <http://www.colegiocpa.com>  
Departamento de Hacienda <http://www.hacienda.gobierno.pr/>

## Electronic resources

McGraw-Hill <https://connect.mheducation.com/>  
Wiley & Sons <http://www.wiley.com/college/kieso>  
Cengage Learning <http://www.cengagebrain.com>  
American Institute of CPA <http://www.aicpa.org>  
Financial Acc Standard Board <http://www.fasb.org>  
Accounting Web <http://www.accountingweb.com>

## Online magazines and journals

Journal of Accountancy <http://www.journalofaccountancy.com>  
CPA Journal <http://www.cpajournal.com>  
Journal of Accounting Research <http://www.wiley.com/bw/journal.asp?ref=0021-8456>  
Journal of Accounting, Auditing  
& Finance <http://jaf.sagepub.com/>

## Big Four CPA Firm

PricewaterhouseCoopers LLP <http://www.pwc.com/us/en/index.jhtml>  
Deloitte LLP [http://www.deloitte.com/view/en\\_US/us/About/index.htm](http://www.deloitte.com/view/en_US/us/About/index.htm)  
Ernst & Young <http://www.ey.com/US/en/Home>  
KPMG LLP <http://www.kpmg.com/US/en/Pages/default.aspx>

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