

**INTERAMERICAN UNIVERSITY OF PUERTO RICO
METROPOLITAN CAMPUS
ECONOMICS & BUSINESS ADMINISTRATION FACULTY
SCHOOL OF ECONOMICS
BBA ACCOUNTING**

SYLLABUS

I. GENERAL INFORMATION

Course Title : Accounting Internship
Code and number : ACCT 4912
Credits : Three (3)
Academic Term :
Professor :
Office Hours :
Office Telephone :
E-Mail :

II. DESCRIPTION

Accounting practice in an organization or company under the supervision of a professor. Requires a minimum of 100 hours of practice. Prerequisite: Have passed a minimum of 30 credits in Accounting.

III. COURSE OBJECTIVES

After the internship, the student may:

1. Distinguish the application of theory to the organization system.
2. Use the experience of the internship when starting its accounting professional role in business.
3. Adopt the theory and practice of accounting to the work environment.

IV. CONTENTS

The student will do its Internship in an organization or business where a practice in one of the following areas is available:

1. accounting systems
2. financial accounting
3. taxes
4. non profit accounting
5. auditing
6. financial statements analysis

V. ACTIVITIES

The student will complete at least 100 internship hours

VI. EVALUATION

Grading: Grades will be awarded as follows:

2 Supervisor Evaluations	100 points each	60%
1 Professor Evaluation	100 points each	35%
1 Self Evaluation by Student	100 points each	5%

VII. SPECIAL NOTES

A. Special Accommodations

Students who require special accommodations must request these services at the beginning of the course as soon as they notice that they need help. Students can access this service with Professor Jose Rodriguez, Coordinator of Students with Special Needs at the Guidance and Counseling Office on the first floor at Metro's Student Center.

B. Plagiarism

Plagiarism, dishonesty, fraud and any other type of manipulation or inappropriate behavior related with academic performance are unacceptable in our institution. Disciplinary actions will be taken on students found guilty of such practice as established in Chapter V, Article 1, Section B.2 of the Student's Rules and Regulations handbook.

<http://metro.inter.edu/servicios/documentos/reglamentosestudiantes2006.pdf>

Inter has very strict regulations regarding plagiarism (using the ideas or words of others without giving proper credit), so it is important that you specifically read Chapter 5, Article 1, Section B.2c of the Student' Rules and Regulations Handbook. This section clearly explains what plagiarism is. In addition, it explains the types of sanctions students are exposed to when they commit it.

C. Use of Electronic Devices

Cellular (mobile) telephones and any other electronic device that could interrupt the teaching-learning process or disrupt a milieu favorable for academic excellence will be deactivated. Critical situations will be dealt with in an appropriate manner. The use of electronic devices that permit the accessing, storing or sending of data during tests or examinations is prohibited.

VIII. EDUCATIONAL RESOURCES

Weygandt, Jerry J./ Kimmel, Paul D./Kieso, Donald E.; 2012, *Accounting Principles*, Edición 10, John Wiley & Sons, New York. (with wileyplus)

IX. BIBLIOGRAPHY CURRENT AND CLASSICAL

Journal:

The Journal of Accountancy (American Institute of CPAs)*

Strategic finance (Institute of Management Accountants)*

Electronics Resources:

American Institute of Certified Public Accountants
<http://www.aicpa.org>

Financial Accounting Standards Board
<http://www.rutgers.edu/accounting/raw.html>

The Institute of Management Accountants
<http://www.imanet.org>

Colegio de Contadores Públicos de Puerto Rico
<http://www.colegiocpa.com>

Report Gallery
<http://www.reportgallery.com>

Securities and Exchange Commission
<http://www.sec.gov>

Universidad Interamericana de Puerto Rico, Recinto de Arecibo
<http://www.arecibo.inter.edu>

Any other accounting source.

Rev. 08/2009; 06/2011; 06/2012; 11/2013; 12/2013

