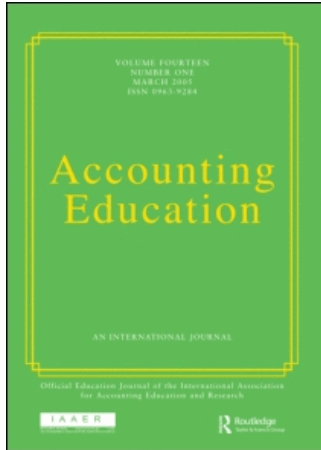


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Assessment of Internship Experiences and Accounting Core Competencies

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Assessment of Internship Experiences and Accounting Core Competencies

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ABSTRACT *This article presents examples of assessment tools created as part of an internship program that have been integrated into program assessment. Although these tools represent only part of the multiple assessment activities and measures used in the assessment process for accounting majors at Southeast Missouri State University (SEMO), these tools comprise an important component of that process and provide data not easily obtained through other means. The interaction and evaluations that occur among students, practitioners, and faculty during and at completion of the internship can be invaluable in measuring outcomes of the internship program and the professional competencies required for entry into the accounting profession. In addition to the on-site internship experience that must involve a relevant professional experience, student interns at SEMO must maintain a diary/journal of activities and of the learning which they believe is occurring; send bi-weekly e-mails to the on-campus coordinator concerning activities and progress; undertake a self-assessment survey, compose a written paper concerning the internship experience and the profession, and make an oral presentation to students, faculty, and others interested in the internship experience. Employing supervisors also complete evaluations/surveys. Information gathered from the use of these tools has provided important insights from the perspective of the student intern and the external internship supervisor. That feedback has been available for use in promoting and improving the internship program as well as the overall program for accounting majors. By sharing the tools used in evaluating the internship experience, students' learning, and satisfaction with the internship program, the author wishes to acknowledge how the assessment of internship experiences and students' performance can provide valuable data for analysis, discussion, and possible action. The tools shared in this article can be adapted by faculty at other institutions to focus on the mission, goals, and objectives of their programs and could be integrated with the AICPA Core Competency Framework for Entry into the Accounting Profession, core competency models designed by other international, professional organizations, and assessment activities for accreditation.*

KEY WORDS: Assessment, internships, assessment tools, experiential learning

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Assessment of Internship Experiences

Academic and practitioner members of the accounting profession have recognized the contribution which internship experiences can make to the student, the institution, and the employing entity both during and following the internship. Well-organized and carefully supervised programs enhance the student's ability to integrate academic knowledge with practical applications, improve job/career opportunities after graduation, create relevance for past and future classroom learning, develop work place social and human relations skills, and provide the opportunity for students to apply communication and problem-solving skills. Employers have reported lower turnover rates for college hires who have participated in an internship or cooperative education assignment in contrast to college hires who have not completed these experiential learning activities.

Internships can be an important assessment activity for the continuous improvement of business and accounting programs. Assessment of the learning experience by the student, employer, and academic coordinator can be an integral part of overall program assessment. The tools shared in this paper have been integrated into our assessment programs for the Association to Advance Collegiate Schools of Business—International (AACSB) and the North Central program assessment. An assessment report is prepared by the faculty and departmental chairperson based on the assessment measures and processes included in the assessment plan previously prepared and approved by faculty. This assessment report is included in the department's annual report and is reviewed, discussed, and possibly revised by the departmental faculty and chairperson. One or more departmental meetings are designated specifically for this purpose. Data, trends, and responses from all assessment measures identified in the program assessment plan are included in the assessment report. The assessment report also identifies action responses taken because of assessment activities and information.

Changes in most cases have been the responsibility of classroom teachers. Assessment activities have been important sources for suggestions and feedback to faculty. At SEMO, faculty complete an annual faculty accomplishments report (FAR) that is used as the basis for the department's annual report and for merit pay allocations. Within the FAR, faculty identify activities and accomplishments in teaching, professional growth, and service during each calendar year. Although faculty do not specifically identify changes in teaching activities resulting from the assessment process, faculty do reflect on their teaching effectiveness in the FAR, explaining innovations, changes implemented, and efforts to improve students' skills with a focus on the goals and objectives of our programs. Results from assessment have led to various program initiatives and improvements. For example, as a result of our assessment program, increased emphasis has been placed on strengthening the professional demeanor, communication skills, leadership and teamwork effectiveness, problem-solving and decision-making skills, and technological leverage of our majors.

The data from the tools shared in this paper have been used to improve not only the internship program but also the accounting program at SEMO. Faculty and administrators at other institutions can adapt the tools to focus on the mission, goals, and objectives of their programs.

The Internship Program: Congruence with Mission

At SEMO, experiential learning has been strongly encouraged. Our goal is to have all undergraduate students complete an experiential learning experience before they graduate. Experiential learning has been defined as 'structured, student-centered, integrated curriculum-based educational experiences utilizing practical applications and active involvement

that extend beyond the traditional classroom setting. The credit-producing experiences are expected to be an integral part of the student's academic program and relate to the student's career goals. Examples include: student research, practical field experience, clinical experience, student teaching, cooperative education, and internships. The focus of this article is on internships because internships are the predominant experiential learning opportunity for our accounting majors.

The department's mission has been to provide a high quality conceptual, technical, and practical education to students. This is accomplished through the efforts of dedicated faculty, along with curricula that meet the increasing expectations of professional career paths in accounting and management information system. Internships can be constructed to assist in achieving this mission by providing experiences that build and expand on the conceptual, technical, and practical experiences provided in the traditional classroom and by providing a window to the increased expectations of the profession.

SEMO's Internship Program: Background Information

Internships have been offered for credit at SEMO since the early 1980s. Since that time, we have strengthened the program to the point where it has been recognized as a model for other programs on our campus. We also receive requests from individuals at other institutions (both within and outside the state) for information concerning the program. The assessment program for majors in Accounting has been similarly recognized on campus and by independent accrediting bodies visiting the campus.

Although undergraduate accounting majors and accounting track MBA students are strongly encouraged to complete an internship or relevant experiential learning opportunity, neither population of students is presently required to complete an internship. Students from both populations can obtain elective credit as part of their program of study. In the past, approximately 40 students annually have completed an internship. The internships can be taken in the autumn, spring, or summer semester and they can extend over adjacent semesters if necessary. Students are normally required to have completed at least 60 hours of course credit with a 2.75 cumulative grade point average (GPA) or better (4.0 scale), at least 9 hours of accounting courses with a cumulative 3.0 GPA or better in those courses, or secure the chairperson's approval for exception. There is a formal application process that includes the faculty advisor, internship coordinator, and departmental chairperson, which must be completed before students are enrolled for credit. Our internships are offered pass/fail.

Students are allowed up to six hours of semester credit of elective credit for internships as part of their undergraduate major and three hours at the MBA level. However, most internships that have been completed have only been for three hours of credit. To earn three hours of credit, the intern must complete at least 150 on-site hours of work. Owing to the positions and projects assumed by the interns and the fact that most interns are paid, many of the internships completed exceed the 150 hours. Students are expected to complete projects before leaving the internship site even if they have completed 150 hours. Students also appreciate the opportunity to 'earn while they learn.' Since most internships involve part-time positions, students can also complete other coursework during the semester.

Although faculty have been encouraged to get involved in the direct supervision of the internships, this responsibility has largely been assumed by the internship coordinator. One three-hour release is available annually for this time-consuming responsibility. Discussing internship possibilities, successfully securing an internship, the evaluation of the internships, and efforts to maintain program continuity can require considerable amounts

of time and energy. The author recommends that a team approach is utilized in which students, their faculty advisors, and Career Services personnel work effectively with the on-campus internship coordinator. It is also important that these activities be recognized in the reward systems of the institution.

Although prior research has been completed concerning other assessment tools, no prior research exists as to the use of internship experiences as part of a comprehensive assessment program. This article, therefore, should add to the published literature as well as encourage discussion concerning the opportunities to obtain valuable data and insights from internship programs. Depending on the design and implementation of the tools shared in this article and other similar tools constructed for assessment, assessments of the American Institute of Certified Public Accountants' (AICPA) *Core Competencies for Entry into the Accounting Profession* can be made. The AICPA's *Core Competency Framework* is available at www.aicpa.org/edu/corecomp.htm. The AICPA's Educational Competency Assessment Website, available at www.aicpa-eca.org, is a central source of guidance on the *Core Competency Framework*.

Prior Research

Although various authors have focused on assessment issues in accounting education, Herring and Izard (1992), Demong *et al.* (1994), Akers *et al.* (1997), none has shared the results from using internships or other experiential learning experiences as assessment measures. When Beard (1998a) queried accounting program administrators concerning the value of current assessment and the assessment activities regularly used, placement of students in career positions, pass rates on the CPA examination, and alumni surveys were reported as being the most prevalent assessment activities being used. Respondents indicated that additional assessment activities were needed in measuring oral communication and interpersonal skills. Assessment activities within an internship program can provide measures of these skills.

Internships have been promoted as a means for enhancing the knowledge base and motivational level of aspiring accountants. These experiences can make subsequent study more meaningful and develop the student professionally before entry into the marketplace. In addition, internships can be an effective career exploration and placement vehicle. Research has supported these contentions. Lang (1979), Paperman (1979), Defillippis (1982), and Chandra and Paperman (1983) identified advantages and disadvantages of internships to students and participating firms. Ricchiute (1980) and Goodman (1982) found internships to be an effective way to keep a firm's professional stature visible to accounting students. Goodman (1982) reported that a high percentage of interns was offered and accepted full-time positions at the same firm where they interned. Knechel and Snowball (1987) found that the auditing course work performed by interns was significantly better than that of the non-internship students. Siegel and Rigby (1988) studied the professional performance of internship students who were later employed at one of three public accounting firms. These students received significantly better performance evaluations and advanced at a significantly better rate than non-internship students advanced. Pasewark *et al.* (1989) discovered that previous internship experience had a significant effect only on the probability of receiving an off-campus visit with a (then) Big Eight accounting firm.

Lauber *et al.* (2004) reported that many CPA firms commit a large portion of their human resources budgets to internships and offered guidelines for CPAs to use in managing internships that foster successful professional development. The 2005 Experiential Education Survey published by the National Association of Colleges and Employers

(NACE) revealed that nearly 80% of responding employers 'reported higher retention among their college hires who had had an internship or cooperative education assignment—even if the college hire gained that experience with another company—versus those who had no such experience' (NACE, 2005, p. 1). NACE Executive Director Marilyn Maskes concluded that this 'is a clear indication that hiring students with internship or co-op experience can increase the efficiency of the organization and positively affect the 'bottom-line' by lowering costs associated with turnover' (NACE, 2005, p. 1).

English and Koeppen (1993) determined that internship students performed significantly better than non-internship students in accounting courses, and in overall GPA performance subsequent to the internship semester. Beard (1998b) reported that internship programs can benefit industry by providing a vehicle for recruiting/selecting future employees, providing needed part-time and special project employees, developing linkages with universities, and enhancing the company's image in the community. Accounting programs can benefit from enhanced placement opportunities of graduates, the reinforcement or enhancement of classroom learning, increased support of their programs by industry, and feedback concerning their accounting curriculum.

Having served as an internship coordinator and chairperson for nearly 10 years, the author has witnessed firsthand what internships can mean in developing future professionals and in promoting not only the internship program but the accounting program overall. She hopes that, by sharing her experiences in assessing internship experiences, others will devote greater attention to improving and promoting internships and will recognize what an important source of assessment information these experiences can represent.

The Internship Program and Assessment

Some Suggestions, Tools, and Results

The interaction and evaluations that occur among students, practitioners, and faculty can be invaluable in measuring outcomes from the internship program and the entire program of professional instruction for future accounting professionals. The evaluations provide information about students' traits, knowledge, skills, and behaviors as well as perspectives on coursework, activities, and suggested curriculum changes. Integrating program and internship assessment is obviously appropriate since internships are part of the program and participants in the assessments are readily available. Securing similar information once the students graduate and relocate is difficult.

Identification of Goals and Objectives

At the onset of discussions and planning for an internship experience, students and the academic representative should assume responsibility for ensuring that the internship will be a value-added experience. A student's responsibility should include identification of his or her goals and objectives in undertaking the internship experience, an environmental scan for possible internship sites consistent with those goals and objectives, appropriate planning so that the internship is timed to build on previous course work where theoretical or conceptual knowledge and skills have been established, and completion of a resumé. The student should complete a successful interview with the employing firm's representative and should determine whether the opportunity with the firm is consistent with the student's goals and objectives. Student, employer, and coordinator should be concerned with achieving an appropriate fit from the beginning. A learning application should be

completed and a conference between the student and the academic representative to communicate the requirements and expected outcomes should occur prior to the student's enrollment in the internship.

Possible goals and objectives could include:

1. to provide students with relevant and practical professional accounting experiences;
2. to enhance the student's understanding and application of accounting principles, concepts, and procedures;
3. to provide participating students with individual contacts in professional accounting positions within the business community;
4. to strengthen oral and written communication skills;
5. to strengthen interpersonal skills; and
6. to strengthen problem-solving skills.

We have established the above as the goals and objectives for SEMO's internships. Other goals and objectives consistent with the program's mission might also be considered. Feedback from students and on-site supervisors can provide valuable performance outcome measures relating to students' competencies and professional behavior with respect to chosen goals and objectives.

Employer Guidelines for Intern Supervision

To help ensure that employing supervisors understand their responsibility to offer internship experiences that enhance students' learning, guidelines should be developed and shared with prospective supervisors. These guidelines should include an orientation of the student to the world of work, identification of professional level duties and tasks of significant quality and quantity, and a clear delineation of the relationship of the internship to the student's educational program. Prospective internship employing supervisors are provided with a packet of information, which includes the guidelines presented in Table 1.

The prospective supervisor then completes an application for an intern. The application clearly states the expected job responsibilities and tasks, contact person, the beginning and ending dates, and compensation. We have found that, by clarifying these expectations at the onset, we have very few problems in expectations and in placements of students. Problems have occurred more because of changing business conditions or because a supervisor has changed position or organizations during the internships than because the supervisor did not know what was expected of him or her.

Internship Program Requirements

To ensure that the internship is an academic experience, which is subject to public scrutiny, various program requirements have been implemented. Each intern completes a weekly diary/journal, a final paper, and an oral presentation. These program requirements provide excellent opportunities to not only assess the student's internship experience but also to evaluate the student's written and oral communication skills.

Weekly diary/journal and e-mails. Throughout the internship, each intern logs his/her experiences and insights gained from the internship and the amount of time devoted to the internship. The internship coordinator in the Department receives an e-mail bi-weekly from the student containing this information. This reflection and communication

Table 1. Employer's guidelines for intern supervision

The supervision of an intern provides the opportunity to play a significant role in the learning experience of a future professional. You provide an important link between the student, the firm, and the University. At a minimum, the supervisor at the employing company should assume responsibility for completing the following:

- Define the role of the intern and communicate this role to the intern and co-workers.
 - Provide the intern with an appropriate orientation to the company, the work environment, and company policies and procedures. Suggested topics to include: company history, mission, and organization; overview of products and/or services; expected performance standards; office etiquette and attire; work hours; telephone manners; availability of supplies; confidentiality; and process for resolution of ethical dilemmas.
 - Provide meaningful and challenging work experiences relating to the intern's academic and career goals, with adequate supervision and resources.
 - If possible, schedule work activities that allow the intern to gain broad exposure to the professional field as well as to develop proficiency at more narrow tasks.
 - Schedule regular supervisory meetings with the intern to enable the student to ask questions, resolve problems, report on his/her progress, receive training and instructions, and receive advice related to his/her future career plans.
 - At the end of the internship, an exit interview should be conducted with the intern to discuss the **Supervisor's Evaluation Form**. This form should be signed and mailed to the Department of Accounting and Management Information Systems Chairperson in the pre-addressed envelope.
 - Notify the Department Chairperson immediately of any problems or if you have questions or suggestions.
-

on a timely basis is believed to be important not only to the learning process but is also helpful in the oversight of the internship experience. It is important for the on-campus internship supervisor to have an open line of communication with the intern and the employing supervisor. Limitations on time and travel make it extremely difficult to conduct regular on-site visits. However, efforts should be taken to ensure that expectations for the experience are being satisfactorily met.

Internship paper and PowerPoint presentation. Each intern completes a typed, final report within two weeks of completion of the internship and makes a PowerPoint presentation. The paper and the presentation provide opportunities to assess oral and written communication and presentation skills. The components of the paper are shown in Table 2. In composing the paper, interns are required to solicit information, which provides an overview of the professional field, an overview of the company or firm, reaction to the internship, and an evaluation of the internship and traditional classroom coursework and activities. The highlights of the paper are presented to students, faculty, internship supervisor(s), and others interested in internships using PowerPoint presentation software. Business dress is required of all presenters.

The diary/journal, e-mails, paper and presentation provide faculty and administrators with a student's perspective of the internship and possible changes in curriculum or activities to strengthen the internship program as well as the overall accounting program. The students' perspectives along with information gained from alumni, employers, and other professionals serve as a meaningful basis for faculty discussion and curriculum evaluation.

Table 2. Internship paper components

Overview of the Professional Field

Duties and Responsibilities
 Required Knowledge, Skills, and Attributes
 Salary Ranges
 Career Opportunities

Overview of the Company or Firm

Brief History and Mission
 Overview of Products and/or Services Provided
 Organizational Chart
 Company Policies
 Expected Performance and Ethical Standards
 Description of Tasks Performed, Including Procedures and Responsibilities
 Computer Hardware and Software and Other Equipment Used
 Relevant Business Terminology Used
 Summary Time and Activities Log

Reaction to Internship

Employment and Orientation Process
 Intern Evaluation Process
 Co-Worker Relationships
 Supervisor Relationships
 Benefits Gained Through Internship Experience

Evaluation of Internship and Traditional Classroom Components

Discuss Coursework or Activities Most Valuable in Preparation for Internship Identify Coursework or Activities Wish Had Completed Before Internship Suggested Changes in Curriculum or Activities to Strengthen Overall Program and Internship Program.

Assessment of the Experience by the Intern

Each intern completes a self-evaluation and program evaluation form in addition to the written paper, the diary/journal, and the oral presentation. On the survey, interns are asked to circle those traits that they think improved significantly during the internship and answer several open-ended questions that can be used to assess the internship. Interns are required to evaluate themselves as to their promptness, dependability, professional appearance, initiative, maturity, self-confidence, time management, written communication skills, oral communication skills, and ability to work with others and accept criticism. Since the students are given the self-evaluation and program evaluation form as part of their internship packet at the beginning of the internship application process, the opportunity exists to communicate the importance of these traits to each intern at the beginning of his/her internship.

Interns are also requested to reflect on the internship experience and identify traits that they think improved significantly during the internship. The form used to solicit this information is shown in Table 3. As part of the self-evaluation and program evaluation form, students are asked several open-ended questions concerning the most beneficial and least beneficial aspects of the experience, impact of the internship on their future career goals, and suggestions for improving the internship program. Students are encouraged to be straightforward in their comments.

Table 3. Student self-evaluation and program evaluation form

Intern's
Name _____

Intern Supervisor's
Name _____

Name of Employing
Company _____

Semester Internship
Completed _____

*Please indicate, using the scale below, your self-evaluation on the traits listed:
5 = Outstanding, 4 = Above Average, 3 = Average, 2 = Below Average, 1 = Poor*

Promptness	5	4	3	2	1
Dependability	5	4	3	2	1
Professional appearance	5	4	3	2	1
Initiative	5	4	3	2	1
Maturity	5	4	3	2	1
Self-confidence	5	4	3	2	1
Time management	5	4	3	2	1
Written communication skills	5	4	3	2	1
Oral communication skills	5	4	3	2	1
Ability to work with others	5	4	3	2	1
Acceptance of criticism	5	4	3	2	1
Overall performance	5	4	3	2	1

Circle those traits above that you think improved significantly during the internship
Please answer the following questions and sign the self-assessment form:

1. What do you consider to be the most beneficial aspect(s) of your internship experience?
2. What do you consider to be the least beneficial aspect(s) of your internship experience?
3. What effect did this internship have on your future career goals?
4. Would you recommend this internship site to a future intern? Explain.
5. Do you have any suggestions for improving the internship program?

Student's Signature _____

Since internships are simply graded as pass/fail, it is hoped that students will not be significantly motivated to respond in a less than honest manner. The results can also be compared with the supervisors' evaluations to be explained later.

Overwhelmingly, students report appreciating the opportunity to 'learn by doing' and to gain confidence that they can succeed and contribute in a professional work setting. Interns have recommended frequently that other students be made aware of the benefits of internships and that internships be required for all students. Students have reported that traditional classroom subject matter has become more meaningful to them as they have seen its application during the internship. Interns have also reported that networking opportunities have been invaluable to them and that, in many cases, subsequent job offers have been extended to them because of the internship. Students have acknowledged that they have altered or affirmed their career plans because of the internship. Students

have also reported that previous coursework provided an important foundation for them and was essential to their success in the internship

Time series data have been tabulated and reviewed as part of our annual reporting and assessment process over the last several years. The results have provided information that has been used in discussions with students, alumni, faculty, and other constituents.

Assessment of the Intern by the On-site Supervisor

At the end of the internship, the on-site supervisor conducts an exit interview with the intern to discuss the performance of the intern and to share the information on the Supervisor's Evaluation Form (shown in Table 4). This evaluation, which is shared with the intern, provides an opportunity to reflect on the student's attitude, initiative, dependability, maturity, judgment, ability to learn, quality and quantity of work, relation with others, attendance and punctuality. This form is signed and mailed to the Departmental Chairperson. The results from these evaluations are shared with the intern and they are reviewed by the internship coordinator and are available to be included in the Departmental Assessment Report. These evaluations can also be compared to the students' self-evaluation form explained earlier.

Employing supervisors are encouraged to offer regular feedback opportunities to fulfill their responsibility to offer and supervise work experiences that enhance students' learning by scheduling supervisory meetings with the intern throughout the internship. These sessions can enable students to ask questions, resolve problems, report on their progress, receive training and instructions, and receive advice related to their future career plans.

Informal as well as formal communication and professional interactions between on-site supervisors and on-campus coordinators are also valuable. Opportunities to interact can occur, for example, by inviting supervisors to serve as guest speakers, panelists, or members of advisory boards. An appropriate recognition program has been used to say 'thank you' to the supervisors for investing in SEMO's students and program. Each supervisor has received a framed certificate recognizing him/her as an 'Experiential Learning Partner.'

In addition to the above evaluation by the supervisor, a College of Business Internship Survey is mailed each semester to supervisors for that semester's internships. The survey relates to specific goals and objectives established by the Department and College. Respondents are asked to circle the appropriate numbers from '1' (not at all) to '7' (a great deal) on questions related to the intern's display of appropriate communications skills, problem-solving skills, teamwork skills, leadership skills, microcomputer applications skills; understanding of *general* current business issues, accounting, economics, finance, management, marketing, and office systems; and the intern's overall preparation for the internship. Supervisors are asked the open-end question 'what could we do to improve the preparation of our students to serve as an intern for your organization?' Times series data have been tabulated and reviewed along with supervisors' comments during the assessment process. Faculty and administrators have reviewed and analyzed the trends and discussed actions to be taken to improve.

Integration into the Annual Report and Action Responses

As noted previously, at the completion of each academic year, each department on SEMO's campus prepares an assessment report and an annual report. These reports are reviewed, discussed, and evaluated by departmental faculty, staff, students, and administrators. The information gathered from this process is available for faculty to implement

Table 4. Internship supervisor evaluation

Student's Name _____
 Major _____
 Employer _____
 Location _____
 Employer's Signature _____

INSTRUCTIONS: The immediate supervisor should evaluate the student objectively, comparing him/her with other students of comparable academic level, with other personnel assigned the same or similar positions, or with individual standards.

Attitude—Application to Work

- Enthusiastic
- Very interested and industrious
- Average in diligence and interest
- Somewhat indifferent
- Definitely not interested

Ability to Learn

- Learned tasks very well
- Learned work readily
- Average in understanding work
- Rather slow in learning
- Very slow to learn

Initiative

- Proceeds well on his/her own
- Frequently works well on own
- Does all assigned work
- Hesitates
- Must be pushed frequently

Quality of Work

- Excellent
- Very good
- Average
- Below average
- Very poor

Dependability

- Completely dependable
- Above average in dependability
- Usually dependable
- Sometimes neglectful or careless
- Unreliable

Relations with Others

- Exceptionally well accepted
- Works well with others
- Gets along satisfactorily
- Difficulty working with others
- Works very poorly with other

Maturity—Poise

- Poised and confident
- Has good self-assurance
- Average maturity and poise
- Infrequent self assertion
- Timid
- Brash

Quantity of Work

- Unusually high output
- More than average
- Normal quantity
- Below average
- Low output and slow

Judgment

- Exceptionally mature judgment
- Above average
- Usually makes right decision
- Often uses poor judgment
- Consistently uses bad judgment

Attendance

- Regular
- Irregular

Punctuality

- Regular
- Irregular

Overall Performance (please circle one)

Outstanding Very good Average Marginal Unsatisfactory

The student's outstanding personal qualities are: _____

The personal qualities which the student should strive most to improve are: _____

changes in classroom activities and to draw upon in class presentations and discussions. Recognizing the benefits of the internship experience, some faculty have been motivated to assist students in identifying and planning for an internship as part of the students' academic program and to solicit additional information from students completing internships which can impact on curricula and classroom activities.

Responses from student interns and internship supervisors using the tools shared in this paper, along with the data collected from CPA examinations and other national examinations, placement information, student and alumni surveys, and locally developed examinations are compared over time to highlight favorable and unfavorable trends and to consider suggestions for improvement. This analysis has provided important insights and suggestions for program improvement. Assessment, thus, is not just something we do but something we can draw upon in discussions and in action responses. When, for example, employing supervisors commented that students lacked an adequate understanding of payroll accounting, faculty initiated a payroll project in Accounting Information Systems. When presentation skills needed more attention, we required interns to complete PowerPoint presentations. Neither requirement was a major program change but both showed that we were listening and willing to take action based on constituents' suggestions. Other examples of changes implemented include more 'hands-on' activities and integration of 'real world' examples and projects that focus on strengthening written and oral communication and interpersonal skills.

Due at least in part to the results received from our internship assessment tools, faculty have integrated more activities focusing on oral and written communication skills, computer applications, problem-solving, teamwork, and leadership in our courses and co-curricular activities in recent years. In addition, students have been made aware of the importance of being punctual, dependable, appropriately dressed and groomed, and self-confident and have been encouraged to take initiative, manage their time effectively, and accept criticism. Responses have also provided valuable feedback to improving the internship program and the overall program in accounting.

By having students share their experiences, faculty also benefit by the integration of those experiences into more traditional classroom activities and discussions during or following the internship. For faculty who have become involved most directly in the internship program, the internships have provided a means for professional interactions with those accounting and finance professionals who have supported and participated in the program. In addition, the employing supervisors provide a pool of support on which we can draw for presenters for our professional programs, for fundraising efforts, and for student recruitment and placement efforts.

Integration with AICPA Core Competency Framework

Although the assessment tools presented in this article were developed before the Education Competency Assessment (ECA) tool was launched, a chart linking the AICPA Core Competency Framework to the skills that could be developed because of an internship experience is now provided on the AICPA Internship and Experiential Learning website at www.aicpa.org/members/div/career/edu/internships.htm. The sample chart on that website demonstrates how internships can provide assessment data for each of the AICPA Core Competencies.

The tools presented in this article could be used, along with other assessment data, to complete a chart at each business school that focuses on functional, personal, and broad business perspective competencies that students should be able to demonstrate because of an internship. An example of such a chart is shown in Table 5.

Table 5. Assessment chart

AICPA Core Competencies	As a result of the internship, a student will be able to
<i>Functional Competencies</i>	
Decision modeling	Objectively consider alternatives
Risk analysis	Display awareness of business and financial risk
Measurement	Recognize the use of financial and non-financial measures that are relevant and reliable
Reporting	Prepare clear and concise documents
Research	Complete high quality work that complies with relevant guidelines and standards
Leverage technology to develop and enhance functional competencies	Demonstrate effective microcomputer skills in conducting research and in completing work
<i>Personal Competencies</i>	
Professional demeanor	Identify and prioritize career goals Learn from mistakes Display appropriate business dress Display promptness and dependability Display an appropriate attitude toward work Display respect confidentiality Understand the importance of ethical behaviour
Problem-solving and decision-making	Display good judgment Know when to follow directions, question plans, or seek help
Interaction	Demonstrate an ability to work with others Demonstrate continuous improvement by accepting and acting on criticism Interact and cooperate productively and maturely with others
Communication	Demonstrate effective written and oral communications skills
Project management	Demonstrate time management Display initiative See projects through to completion
Leverage technology to develop and enhance personal competencies	Exchange information using appropriate communication technologies such as e-mail
<i>Broad Business Perspective Competencies</i>	
Strategic/critical thinking	Display an understanding of general business issues Apply cross-functional academic areas
Industry/sector analysis	Understand the relationship of accounting, finance, and economics to business
Legal/regulatory perspective	Recognize basic legal and regulatory issues
Leverage technology to develop and enhance broad business perspective	Understand the components of the management information system

Conclusion

Comprehensive program assessment involves multiple methods and measures of students’ performance and program outcomes. The tools shared and suggestions made within this article should be considered by those developing and strengthening internship programs and by those wishing to have readily available assessments of students’ performance in a work setting.

Information gathered from the use of these tools can provide important insights from the perspective of the student intern and the external internship supervisor, which can be shared with faculty and administrators. These assessments should be considered important components of a comprehensive assessment program. The resulting feedback can be valuable in improving the internship program as well as the overall academic programs for future accounting professionals and provide valuable insights into the development and enhancement of the core competencies for entry into the accounting profession.

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