

## COURSE OUTLINE

Internship

Course title

BA 223

Dept. & Course No.

**I. COURSE DESCRIPTION:** This course provides the students with practical training in accounting work. With the assistance of an instructor-coordinator, the student is assigned to work under a supervisor in a governmental department or a private business firm in order to learn through actual work experience.

**II. SEMESTER CREDITS:** 4

**III. CONTACT HOURS PER WEEK:**

<u>0</u>	<u>12</u>	<u>12</u>
Lecture	Lab	Total

**IV. PREREQUISITE:** Program completion evaluation

**V. STUDENT LEARNING OUTCOMES:**

**IV. COURSE CONTENT**

Upon the completion of the training, the student will be able, with 65% accuracy, to:

1. Demonstrate proper employee behaviors and work habits

A. Behavior/Work Habits

1. Punctuality
2. Attitude
3. Dependability
4. Honesty
5. Personal Hygiene
6. Interpersonal Relations

2. Perform business accounting tasks as assigned by the site supervisor.

B. Task Application

**VII. MATERIALS AND EQUIPMENT:**

Will be provided by the site supervisor where applicable

**VIII. TEXTS AND REFERENCES:** None

**IX. METHOD OF INSTRUCTION:**

Students will perform assigned business accounting tasks under the supervision and training of a designated site supervisor.

**X. METHOD OF EVALUATION:**

The student will be evaluated based on the internship training rating sheet.

The transmutation of percent to letter grade is as follows:

90-100%.....	A
80-89%.....	B
70-79%.....	C
65-69%.....	D
0-64%.....	F

**Palau Community College**  
**Course Learning Outcomes**  
**BA 223 Internship**

During the course experience, the **course learning outcomes** (CLO) will be assessed through the use of signature assignments. A rating scale will be used to determine the students' proficiency level of each CLO using specifically aligned assignments. The numerical rating of 4,3,2 and 1 are not intended to represent the traditional school grading system of A, B, C, D and F. The descriptions associated with each of the numbers focus on the level of student performance for each of the course learning outcome listed below.

**Course Learning Outcome 1: Demonstrate proper employee behaviors and work habits.**

<b>Punctuality</b>	4	Always (100% of the time)	2	Occasionally (75% to 89% of the time)
	3	Almost always (90% of the time)	1	Seldom (below 75% of the time)
<b>Attitude</b>	4	Always (100% of the time)	2	Occasionally (75% to 89% of the time)
	3	Almost always (90% of the time)	1	Seldom (below 75% of the time)
<b>Dependability</b>	4	Always (100% of the time)	2	Occasionally (75% to 89% of the time)
	3	Almost always (90% of the time)	1	Seldom (below 75% of the time)
<b>Honesty</b>	4	Always (100% of the time)	2	Occasionally (75% to 89% of the time)
	3	Almost always (90% of the time)	1	Seldom (below 75% of the time)
<b>Personal Hygiene</b>	4	Always (100% of the time)	2	Occasionally (75% to 89% of the time)
	3	Almost always (90% of the time)	1	Seldom (below 75% of the time)
<b>Interpersonal Relations</b>	4	Always (100% of the time)	2	Occasionally (75% to 89% of the time)
	3	Almost always (90% of the time)	1	Seldom (below 75% of the time)

**Course Learning Outcome 2: Perform business accounting tasks as assigned by a site supervisor.**

<b>Task/Activity Name</b>		<b>Rating Scale</b>		
<b>1.</b>	4	Outstanding (performs tasks / activities without assistance)	2	Developing (performs tasks / activities with regular assistance)
	3	Proficient (performs tasks / activities with minimal assistance)	1	Emerging (unable to perform tasks / activities even with regular assistance)
<b>2.</b>	4	Outstanding (performs tasks / activities without assistance)	2	Developing (performs tasks / activities with regular assistance)
	3	Proficient (performs tasks / activities with minimal assistance)	1	Emerging (unable to perform tasks / activities even with regular assistance)
<b>3.</b>	4	Outstanding (performs tasks / activities without assistance)	2	Developing (performs tasks / activities with regular assistance)
	3	Proficient (performs tasks / activities with minimal assistance)	1	Emerging (unable to perform tasks / activities even with regular assistance)
<b>4.</b>	4	Outstanding (performs tasks / activities without assistance)	2	Developing (performs tasks / activities with regular assistance)
	3	Proficient (performs tasks / activities with minimal assistance)	1	Emerging (unable to perform tasks / activities even with regular assistance)
<b>5.</b>	4	Outstanding (performs tasks / activities without assistance)	2	Developing (performs tasks / activities with regular assistance)
	3	Proficient (performs tasks / activities with minimal assistance)	1	Emerging (unable to perform tasks / activities even with regular assistance)

**Palau Community College  
Internship Training Rating Sheet**

Student's Name: \_\_\_\_\_ Major: \_\_\_\_\_ Position: \_\_\_\_\_  
 Employer: \_\_\_\_\_ Phone: \_\_\_\_\_  
 Evaluator: \_\_\_\_\_ Duration of Training: (From) \_\_\_\_\_ (To) \_\_\_\_\_

Employer's evaluation of student's internship training performance:

Rating Scale: 4 – Excellent (A)    3 – Above Average (B)    2 – Average (C)    1 – Below Average (D)    0 – Poor (F)

Behavior/Work Habit	4	3	2	1	0	Comments (Strengths or areas that need improvements)
1. Punctuality						
2. Attitude						
3. Dependability						
4. Honesty						
5. Personal Hygiene						
6. Interpersonal Relations						
<b>Task/Activity Name</b> (List all tasks/activities performed by the student during the internship period with your rating. Comments should be provided for each task.)	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>Comments (Strengths or areas that need improvements)</b>
1.						
2.						
3.						
4.						
5.						

Final Grade: \_\_\_\_\_

Evaluator: \_\_\_\_\_

Signature and Date



**PALAU COMMUNITY COLLEGE  
INTERNSHIP TRAINING PROGRAM  
PROGRAM EXPECTATIONS**

**Site Supervisor (Evaluator):** The site supervisor acts as the lead instructor. As such, it is his/her responsibility to assign tasks that are related to the student's major and to supervise as necessary such tasks. The level of supervision will depend on the task and the student's proficiency in that area. Tasks are to be recorded on the Internship Rating Sheet and the student will be rated according to the proficiency level he/she performed at during the time the student worked on such task. Comments should be provided for each completed task. Should there be any problems/concerns with the performance of the student intern, the site supervisor should contact and meet with the internship coordinator as soon as possible. A final grade will be given by the site supervisor based on the task ratings that the student earned through his or her performance of said tasks.

**Student Intern:** The student's responsibility as an intern is to successfully perform the necessary number of hours needed to complete the course requirement. As such, this student should have the attitude that this is his/her opportunity to practice his/her program learned skills in a work environment. He/she should perform the assigned tasks to the best of his/her ability, ask questions when necessary and seek assistance when needed. Should there be any problems/concerns with the site supervisor, the student intern should contact and meet with the internship coordinator as soon as possible.

**Internship Coordinator:** The internship coordinator is the liaison officer between the student and the site supervisor. It is his/her responsibility to place the student in an appropriate site location that best fits the student's program. In addition, the internship coordinator will conduct at least four (4) site visits during the internship duration. Any problems/concerns from either the site supervisor or student intern will be handled by the internship coordinator. In addition, the internship coordinator will be responsible for the assessments of both the course and the student. Assessment and grading will be based on the site supervisor's ratings and comments. The internship coordinator will submit both the final grade and the course assessment to the proper personnel.

## INTERNSHIP SUGGESTED TASK LIST

1. Analyze and record transactions using double-entry accounting.
2. Journalize transaction from information source documents.
3. Post journal entries to general ledger accounts and subsidiary ledgers.
4. Prepare a trial balance.
5. Prepare an accounting work sheet for a service business organized as a proprietorship.
6. Prepare financial statement for a service business.
7. Journalize and post adjusting entries to general ledger accounts.
8. Journalize and post closing entries to general ledger accounts.
9. Prepare post-closing trial balance.
10. Establish and maintain chart of accounts based on the needs of a business.
11. Journalize transactions using special journals.
12. Post journal entries to general and subsidiary ledgers.
13. Prepare a work sheet for a merchandising business organized as a partnership.
14. Prepare financial statements for a merchandising business.
15. Journalize and post adjusting and closing entries to general ledger accounts.
16. Prepare post-closing trial balance for a merchandising business.
17. Maintain petty cash fund.
18. Prepare banking records and reconcile a bank statement.
19. Prepare payroll records.
20. Journalize and post entries for payroll and payroll taxes.
21. Report and pay withholding and payroll taxes.
22. Estimate, journalize, and post bad debts expenses.
23. Journalize and post entry to write-off an account.
24. Journalize and post collection of a written-off account.
25. Record buying or fixed/plant assets.
26. Compute and establish a depreciation schedule.
27. Record a depreciation expense.
28. Record disposal of plant asset.
29. Record issuance of note payable.
30. Compute and record payment of notes payable and interest.
31. Record collection of principal and interest on note receivable.
32. Determine quantity of merchandise inventory.
33. Determine and record value of merchandise inventory.
34. Estimate inventory value using the gross profit method.
35. Record adjustment for accrued items, prepaid expenses and unearned revenues.
36. Prepare a trial balance and complete a work sheet for a corporation.
37. Record reversing entries for accrued and appropriate prepaid expenses and unearned revenue.
38. Prepare financial statement for a corporation.
39. Journalize the declaration and payment of dividends.
40. Prepare financial statement analysis and ratios for a company.
41. Journalize and post transactions unique to the fund accounting environment as they relate to encumbrance accounting, budgetary accounting, and inter-fund transactions.