

COURSE OUTLINE

Internship  
Course title

BA223  
Dept. & Course No.

**I. COURSE DESCRIPTION:** This course provides students 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 firm in order to learn through an actual work experience.

II. SEMESTER CREDITS: 4

III. CONTACT HOURS PER WEEK:     0                     6                     6  
  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 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: None

IX. METHOD OF INSTRUCTION:

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

X. METHOD OF EVALUATION:

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

B. The transmutation of percent to letter grade is as follows:

90-100%.....	A
80-89%.....	B
0-79%.....	F

**A grade below a B will result in a student receiving an F grade and needing to retake the course to improve his/her performance until the student has proficient skills and training for employment.**

**Palau Community College**  
**Course Learning Outcomes**  
**BA223 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 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.

Rating Scale:

- 3 Exceeds Expectations**
- 2 Meets Expectations**
- 1 Below Expectations**

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

<b>Punctuality</b>	3	Exceeds Expectations - (90% to 100% of the time)	1	Below Expectations (0% to 79% of the time)
	2	Meets Expectations (80% to 89% of the time)		
<b>Attitude</b>	3	Exceeds Expectations - (90% to 100% of the time)	1	Below Expectations (0% to 79% of the time)
	2	Meets Expectations (80% to 89% of the time)		
<b>Dependability</b>	3	Exceeds Expectations - (90% to 100% of the time)	1	Below Expectations (0% to 79% of the time)
	2	Meets Expectations (80% to 89% of the time)		
<b>Honesty</b>	3	Exceeds Expectations - (90% to 100% of the time)	1	Below Expectations (0% to 79% of the time)
	2	Meets Expectations (80% to 89% of the time)		
<b>Personal Hygiene</b>	3	Exceeds Expectations - (90% to 100% of the time)	1	Below Expectations (0% to 79% of the time)
	2	Meets Expectations (80% to 89% of the time)		
<b>Interpersonal Relations</b>	3	Exceeds Expectations - (90% to 100% of the time)	1	Below Expectations (0% to 79% of the time)
	2	Meets Expectations (80% to 89% of the time)		

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

<b>Task/Activity Name</b>	<b>Rating Scale</b>			
<b>1.</b>	3	Exceeds Expectations - (90% to 100% of the time)	1	Below Expectations (0% to 79% of the time)
	2	Meets Expectations (80% to 89% of the time)		
<b>2.</b>	3	Exceeds Expectations - (90% to 100% of the time)	1	Below Expectations (0% to 79% of the time)
	2	Meets Expectations (80% to 89% of the time)		
<b>3.</b>	3	Exceeds Expectations - (90% to 100% of the time)	1	Below Expectations (0% to 79% of the time)
	2	Meets Expectations (80% to 89% of the time)		
<b>4.</b>	3	Exceeds Expectations - (90% to 100% of the time)	1	Below Expectations (0% to 79% of the time)
	2	Meets Expectations (80% to 89% of the time)		
<b>5.</b>	3	Exceeds Expectations - (90% to 100% of the time)	1	Below Expectations (0% to 79% of the time)
	2	Meets Expectations (80% to 89% of the time)		

**Palau Community College  
Internship Training Rating Sheet**

Student's Name: \_\_\_\_\_ Major: \_\_\_\_\_ Position: \_\_\_\_\_

Employer: \_\_\_\_\_ Phone: \_\_\_\_\_

Evaluator: \_\_\_\_\_ Duration of Training: (From) \_\_\_\_\_ (To) \_\_\_\_\_

**PLEASE PLACE A ✓ IN THE CORRESPONDING NUMBERED BOX WHEN EVALUATING THE STUDENT'S SKILLS.  
COMMENTS ARE ENCOURAGED TO ASSIST INSTRUCTORS IN IMPROVING STUDENT PERFORMANCE.**

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

**Rating Scale:            3 – Exceeds Expectations    2 – Meets Expectations    1 – Below Expectations  
(see next page for explanation)**

	Behavior/Work Habit	3	2	1	Comments (Strengths or areas that need improvement)
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>3</b>	<b>2</b>	<b>1</b>	<b>Comments (Strengths or areas that need improvement)</b>
1.					
2.					
3.					
4.					
5.					

Evaluator: \_\_\_\_\_  
Signature and Date

**Please use the following criteria to evaluate the student's performance:**

**Below Expectations** – Student intern performs major duties / tasks to which they are assigned well below the level expected by the supervisor. Student requires constant and increasing amounts of supervision. Work is routinely returned to the student intern for revision, reassigned to others for rework, or student intern needs to continually work on the same assigned task. Student intern may show an indifference to his/her performance and resists mentoring.

**Met Expectations** – Student intern performs major duties / tasks to which they are assigned as expected on a regular basis. Student regularly achieves the expected outcomes with the appropriate level of supervision and with the timelines communicated to the intern by the supervisor. Work requires moderate improvements.

**Exceeds Expectations** – Student intern performs major duties / tasks to which he/she is assigned to a level well beyond supervisor's expectations. Work is performed within stated deadlines with little to no supervision. Final product is consistently high quality, professional work that is expected of a professional with more experience and requires minimal if any, improvements. Student may seek additional projects or tasks independently rather than waiting for assignments.

**NOTE:** In addition to the rating of 3,2, or 1, comments will help in determining the final grade for the intern. The final grade needs to reflect the student's skills as accurately as possible to potential employers after graduation.

**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 internship coordinator 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 communicate at least two (2) times during the internship duration. He/she may also visit the site location. 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 and grade 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.

## BA 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. Records a depreciation expense.
28. Record disposal of plant asset.
29. Records 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.