



An accounting internship program (not to exceed 3 semester credit hours) which meets the following requirements:

- (A) the accounting knowledge gained is equal to or greater than the knowledge gained in a traditional accounting classroom setting;
- (B) the employing firm provides the faculty coordinator and the student with the objectives to be met during the internship;
- (C) the internship plan is approved in advance by the faculty coordinator;
- (D) the employing firm provides significant accounting work experience with adequate training and supervision of the work performed by the student;
- (E) the employing firm provides an evaluation of the student at the conclusion of the internship, provides a letter describing the duties performed and the supervision to the student, and provides a copy of the documentation to the faculty coordinator and the student;
- (F) the student keeps a diary comprising a chronological list of all work experience gained in the internship;
- (G) the student writes a paper demonstrating the knowledge gained in the internship;
- (H) the student and/or faculty coordinator provides evidence of all items upon request by the board;
- (I) the internship course shall not be taken until a minimum of 12 semester credit hours of upper division accounting course work has been completed; and
- (J) the internship course shall be the equivalent of a traditional course.