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THE UNIVERSITY OF OKLAHOMA

GRADUATE COLLEGE

A STUDY OF INTERNSHIPS IN PUBLIC ACCOUNTING: STATUS, TRENDS, AND AN EVALUATION FROM THE VIEWPOINT OF PRACTITIONERS

A DISSERTATION

SUBMITTED TO THE GRADUATE FACULTY

in partial fulfillment of the requirements for the degree of

DOCTOR OF PHILOSOPHY

BY

CHARLES EDMUND BUCKLEY

Norman, Oklahoma

1974

A STUDY OF INTERNSHIPS IN PUBLIC ACCOUNTING:

STATUS, TRENDS, AND AN EVALUATION FROM

THE VIEWPOINT OF PRACTITIONERS

APPROVED BY

Raymond R. White

Billie D Holcomb

V H Upchurch

Loy E Prickett

DISSERTATION COMMITTEE

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CHAPTER I

STATEMENT OF THE PROBLEM

Introduction

A review of the literature in the field of accounting education is interspersed with references to accounting internship programs; however, an in-depth study was made of accounting programs in 1951 when a Committee on Internship Programs of the American Accounting Association (AAA) was formed. Since that time, there have been several studies made concerning business education which have had a significant effect upon accounting education.

In 1955, a Statement of Standards and Responsibilities Under Public Accounting Internship Programs was issued jointly by the Committee on Accounting Personnel of the American Institute of Accountants (AIA) and the Committee on Internships of the AAA. The statement was primarily designed to define purposes of internship programs and responsibilities of participants in these programs--the schools, the employers, and the students. The statement presented those principles which seemed to be basic to the operation of an accounting internship program in a manner which enabled it to contribute most to the total accounting education of participating students.

The statement did not indicate whether or not the sponsoring organizations favored internship programs, nor did the statement indicate whether or not participating students gained from the program. Included in the introduction was the following:

> The conviction that a period of full-time employment in public accounting is a desirable part of an accounting curriculum dates back a number of years. Several factors may account for this need having been recognized early in the development of programs of collegiate training for public accounting. One of these was that many of the men who were closely connected with collegiate education were, or had been practitioners. Probably they recognized that some of the qualities--some of the special techniques and special skills, as well as judgement--were not readily developed in classrooms by usual instructional methods. It is likely that they found, as many teachers find today, that subjects such as auditing cannot be taught effectively unless the student is able to visualize the scope of business operation and especially the variety, types, and kinds of business records with which the auditor works.[1]

The report also states:

> Whatever the cause, we find that almost from the beginning of collegiate instruction in accounting, some schools have operated programs under which a student obtains full-time employment with a public accounting firm for a period of several weeks or months during either his junior or senior year. These programs have generally been referred to as internship programs.[2]

In 1959, the Ford Foundation and the Carnegie Corporation issued their reports regarding education for business. These reports criticized business education, including accounting education, not only in terms of generalities but also in specific detail. The Carnegie Corporation report did not specifically

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[1]Committee on Accounting Personnel of the American Institute of Accountants and the Committee on Faculty Residency and Internship Programs of the American Accounting Association, "Statement of Standards and Responsibilities Under Public Accounting Internship Programs," Accounting Review, XXX (April, 1955), 206.

[2]Ibid.

mention accounting internship programs, but the Ford Foundation report included the following statement:

> Ideally, the business student's formal education should be combined with business experience of a sort that will help to give greater meaning to his formal professional training. The opportunities for doing this, however, are limited. In practice, business educators have confined their attention to a few ways; internship programs (chiefly in accounting and retailing), reports on summer work experience, and occasional use of the cooperative plan.[1]

The Ford Foundation report further states:

> This is a subject on which we have little to add to what has been said by others. Ideally, students should have supervised practical experience to go with their formal training on the campus.[2]

In 1965, Lowe conducted a study concerning public accounting internship programs. The study included the surveying of two populations--faculty representatives of accounting departments and former accounting interns. In a report on the study, Lowe indicated that internship plans are being increasingly employed.[3] Lowe concluded that accounting professors believe that internship programs strengthen relationships between the practitioners and the members of the accounting faculty. Ninety-nine per cent of the participating former interns encouraged present-day students to engage in similar programs.[4] There was no survey made concerning the beliefs of managers or partners of Certified Public Accountants (CPA)

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[1]Robert A. Gordon and James E. Howell, Higher Education for Business (New York: Columbia University Press, 1959), p. 372.

[2]Ibid.

[3]Ross E. Lowe, "Public Accounting Internships," Accounting Review, XL (October, 1965), 839.

[4]Ibid., p. 846.

firms regarding the advisability of including internship programs in the accounting curriculum; however, Lowe recommended "An evaluation of public accounting internships from the viewpoint of public accounting firms"[1] for further research.

In 1967, the Carnegie Corporation and the American Institute of Certified Public Accountants (AICPA) commissioned a study on the Common Body of Knowledge for CPAs. The lack of mention of an accounting internship program by the authors seems to indicate the unimportance placed on the internship program by the authors.[2]

The foregoing studies are those that have been referenced most frequently in the literature concerning accounting internship programs. There have been numerous other studies and articles published in accounting periodicals concerning the effectiveness and value of accounting internship programs. There has, however, been no concensus of opinion as to the desirability of accounting internship programs from the viewpoint of accounting educators. Neither has there been any study conducted concerning the desirability of accounting internships from the viewpoint of managers or partners of CPA firms. To determine the merits of accounting internships,

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[1]Ross E. Lowe, "A Study of Internships in Public Accounting: Status, Trends, and Evaluation from the Viewpoint of Former Interns" (unpublished Ph.D. dissertation, University of North Dakota, 1965), p. 148.

[2]Robert H. Roy and James H. MacNeill, Horizons for a Profession (New York: American Institute of Certified Public Accountants, Inc., 1967).

this researcher conducted a survey of accounting educators and representatives of CPA firms to determine their beliefs as to the desirability of accounting internships. A complete review of the literature was completed and is summarized as Chapter II of this study.

Statement of the Problem

Are accounting internship programs a desirable part of the accounting curriculum of four-year colleges and universities in the United States today?

Statement of the Purpose

The purpose of this study was (1) to identify the trends, if any, in accounting internship programs in four-year colleges and universities offering majors in accounting or business administration; (2) to compare the results of this study with the results obtained by Lowe in 1965 regarding performance of accounting departments; and (3) to determine the desirability of including accounting internship programs in the accounting curriculum from the viewpoint of selected CPA firm managers, partners, and sole practitioners.

Assumptions

For the purposes of this research, it was assumed that all statistical computations, as presented by Lowe were valid and reliable. It was also assumed that all conclusions reached by Lowe were based upon factual data collected.

Delimitations of the Study

This study was limited to four-year colleges and universities in the United States, Guam, and Puerto Rico. Both public and privately supported institutions of higher learning were included in this study. The colleges and universities surveyed were those accredited by regional accrediting associations and which offered accounting majors or majors in business administration. The college and university population studied consisted only those institutions that responded to the research instruments.

The study was also limited to those individual practitioners and accounting firms all of whose partners were members of the AICPA. The population studied, in this area, consisted only those CPA firms and practitioners who responded to the research instruments.

Internship programs designed specifically for members of accounting faculties, which some schools have established in association with accounting firms, were not considered. Cooperative work programs on the high school level were not considered. On-the-job training programs designed by and administered solely by CPA firms for selected students were not considered.

No criterion of desirability was suggested to the respondents; so an additional limitation to the study was the varying individual limitation imposed by the respondent in his interpretation of the term "desirable." The opinion

of this researcher was that desirability could be defined only in the mind of the individual who had experienced the element under evaluation.

Significance of the Study

This research has significance for accounting education in that it will allow accounting administrators of four-year colleges and universities to evaluate their thoughts and practices involving accounting internship programs. The results of this research should give accounting educators some idea about the beliefs of participating CPA firms regarding the internship programs.

In turn, the participating CPA firms should benefit from this research as it will provide them with a device to recapitulate their various satisfactions and dissatisfactions of the present accounting internship programs. The results of this study should also give some insight regarding the use of internship programs in the future.

Those colleges and universities that include internship programs in their accounting curriculums generally have some understanding of the effectiveness of their own internship programs. However, there had been no research done on a national level designed to determine the adequacy or effectiveness of accounting internship programs as they are administered throughout the country until Lowe's study in 1964. And, there has been no research completed since that time

to measure the effectiveness of accounting internship programs from the viewpoint of CPA firm personnel.

Definition of Terms

For purposes of this research, the following definitions apply:

Accounting Office: An accounting office maintained by a sole practitioner, a local firm, a regional firm, a national firm, or an international firm.

Certified Public Accountant (CPA): "An accountant who, having met the statutory requirements of a state or other political subdivision of the United States of America as to age, education, residence, moral character, and experience, has been registered or licensed to practice public accounting and is permitted to call himself 'certified public accountant' and use the initials 'CPA' after his name."[1]

Faculty Supervisor: A member of the college or university faculty who represents the accounting faculty in supervising the work of interns.

Four-Year Colleges and Universities: Those four-year colleges and universities accredited by regional accrediting associations and which offer majors in accounting or in business administration.

Intern: A student who is or was a participant in an accounting internship program.

Internship: A formal program of on-the-job accounting training, supervised by a professional accountant and coordinated by an official of the institution of higher education wherein the intern is enrolled as an accounting major. Though it may be optional, the internship is recognized by the institution as a part of the undergraduate training of accounting students, who may be given college credit for its satisfactory completion.

Junior Accountant: An employee of a public accounting firm, usually a beginner, who performs work under the supervision of another member of the firm.

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[1]Eric L. Kohler, A Dictionary for Accountants (Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1970), p. 82.

Local Firm: A CPA firm which maintains offices in only one or in a few states.

National Firm: A CPA firm which maintains offices throughout the country.

Participating CPA Firm: A CPA firm which employs accounting interns.

Public Accountant: "An accountant who offers his services professionally to the public."[1]

Senior Accountant: An employee of a public accounting firm who is authorized to supervise the work of others and to assume responsibility for completion of an audit in the field.

Sponsoring Institution: A four-year college or university that sponsors a public accounting internship program.

Organization of the Report

This study is divided into five chapters. The first chapter, entitled Statement of the Problem, contains an introduction to the problem, statement of the problem, statement of the purpose, assumptions, delimitations of the study, significance of the study, and definition of terms.

Chapter II reviews the literature related to this study and includes reviews of AICPA and AAA committee reports and also includes excerpts from dissertations and theses.

Chapter III, entitled Procedures, describes the procedures followed by the investigator in identifying the problem and in securing and compiling the data.

Chapter IV presents the findings of the study, based upon responses to questionnaires returned by (1) officials

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[1]Ibid., p. 350.

at colleges and universities which offer programs in accounting and (2) CPA firm managers, partners, or sole practitioners.

Chapter V contains the summary, conclusions, and recommendations, based upon the findings.

CHAPTER II

REVIEW OF LITERATURE

Literature in the field of accounting education contains many references to internships in accounting; however, there has been little research in this area devoted exclusively to such programs. The most significant research studies undertaken in this area prior to the present study were conducted in 1951 and in 1964. The research conducted in 1951 was a committee project sponsored by the American Accounting Association.[1] The research in 1964 was conducted by Lowe.[2]

Another report of significance was prepared jointly by committees of the American Institute of Accountants (now the American Institute of Certified Public Accountants) and the American Accounting Association.[3]

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[1]1951 Committee on Internship Programs, "Report of the Committee on Internship Programs," Accounting Review, XXVII (July, 1952), 316-23.

[2]Lowe, "A Study of Internships in Public Accounting."

[3]Committee on Accounting Personnel of the American Institute of Accountants and the Committee on Faculty Residency and Internship Programs of the American Accounting Association, "Statement of Standards and Responsibilities," pp. 206-10.

In addition to the above mentioned nation-wide research studies dealing solely with public accounting internships, there have also been studies conducted where internships were but a minor part of the research or were limited in scope to one state.

There have been many articles published concerning internships and a selected list of these articles appears in the bibliography of this study. For purposes of organization, the research reviewed in this chapter was divided into the following categories: committee reports and unpublished research.

Committee Reports

The committee reports reviewed included (1) The 1951 Committee on Internship Programs, (2) The Committee on Accounting Personnel of the American Institute of Accountants and the Committee on Faculty Residency and Internship Programs of the American Accounting Association, (3) The Commission on Standards of Education and Experience for Certified Public Accountants, (4) The Special Committee on the Report of the Commission on Standards of Education and Experience for CPAs and (5) The 1963 Committee on Educational Standards of the American Accounting Association.

The 1951 Committee on Internship Programs

The 1951 Committee on Internship Programs indicated that there were over thirty schools in the country which

sponsored accounting internship programs. About half of these were limited to public accounting while the remainder included both public and industrial accounting.[1]

Advantages and disadvantages of internship programs were listed separately according to (1) the student, (2) the school, and (3) the employer. Advantages to the student included the following: education may be gained in internship programs which cannot usually be obtained in the classroom, internship programs help to maximize the value of the accountant's education, and vocational objectives are clarified.[2] Disadvantages to the student included: student is forced to leave campus for a period of time interrupting normal activities, internship postpones graduation, non-participation in the program by those who wished to participate may be a basis for disappointment, and participation in internships may prevent the student from taking certain electives which he desires.[3]

Advantages to the school included the following: the contribution the program makes to the education of the students, curriculum development or review based upon current practices in the field, and increased cooperation and understanding between the school and practitioners which in turn assists in

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[1]1951 Committee on Internship Programs, "Report of the Committee," p. 316.

[2]Ibid., p. 317.

[3]Ibid., p. 318.

the placement of graduates. Listed as disadvantages to the school were: normal routines are upset and creation of many administrative problems.[1]

Advantages to the employer follow: a source of good temporary help to relieve peak periods or take care of vacation replacements, good training for interns who may later become permanent employees, provides an opportunity to observe the intern in action and materially lessens the possibility of poor choices in permanent employees, firm image is enhanced by interns returning to campus, and placement of supervisory responsibility with senior accountants leads to improvement in procedures and systems through forced review of such duties prior to arrival of interns. The only two disadvantages to employers were: difficulty in getting work done unless care is taken in advance in planning the student's time while with the firm and the student may discourage others from permanent employment with the firm if the internship leaves a bad impression with the student.[2]

Characteristics of interns vary considerably; however, these general characteristics of interns were given: completed junior year in college; completed courses in intermediate accounting, cost accounting, and auditing; intern for periods ranging from four to six months; salary is commensurate with that paid employees in similar positions; provide written reports on work experience (employer

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[1] Ibid., pp. 218-19. [2] Ibid., pp. 319-20.

may also be required to do the same); and credit is granted in about one-half of the schools.[1]

Factors to be considered in placement of internship periods include the following: (1) timing of placement--sufficient time for student to have background to perform the work and to evaluate practical experience in relation to academic needs upon return to campus; (2) method of placement--assignment by the accounting staff or employment through interviews by the firm; and (3) length of internship--period should include the peak season during the first three months of the year or the summer vacation periods. (The value of periods of less than two or three months was questioned as the time seemed to be too short for the intern to obtain any diversity of experience.)[2]

Work performed by the intern was found to be the most neglected feature of internship programs. If the student interns during the peak season of firms, getting the work done often takes priority with little or no thought given to the training received by the intern. To be of value to the student, the school and firm must work together to see that the student is given a diversity of experience. This entails planning in advance.[3]

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[1] Ibid., p. 320.

[2] Ibid., pp. 320-22.

[3] Ibid., p. 322.

The Committee on Accounting Personnel of the American Institute of Accountants and the Committee on Faculty Residency and Internship Programs of the American Accounting Association

A joint report issued in April, 1955, indicated that over forty schools were operating internship programs. Those on the quarter system usually placed the internship experience in the winter quarter of the junior or senior year. Those schools on the semester system sometimes placed the internship period between the fall and spring semesters. The students completed the fall courses early, began the internship before the holidays, and continued for six to eight weeks, with late entry into the spring semester courses.[1]

The objectives of an internship program, as listed by this committee, include: to enable the student to take up learning with more purpose and value upon returning to school, to give maturity and confidence to the student, to help the school place graduates, to provide a desirable trial period to the advantage of both the student and the employer, and to improve the school's curriculum.[2]

The Committee listed these responsibilities of the employer in an internship program: to inform the school and student about salary, expenses, etc.; to pay a fair salary; to see that the student gets a clear understanding of work

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[1]Committee on Accounting Personnel of the American Institute of Accountants and the Committee on Faculty Residency and Internship Programs of the American Accounting Association, "Statement of Standards and Responsibilities," p. 206.

[2]Ibid., pp. 207-8.

rules and standards of professional conduct; to provide the student with varied assignments; to give students adequate supervision; to evaluate the student's work and to discuss results with him; and to furnish a report to the school. In relation to the above, the Committee stated that interns should work under the supervision of two or more senior accountants and should have a terminal interview with the employing firm. The report also pointed out that the employer should file a report with the sponsoring institution indicating the intern's ability, aptitude, attitude, and whether or not he would be offered permanent employment.[1]

Responsibilities of the school include the following: to arrange and plan the student's work in such a manner that maximum benefit will be received from the internship period without the student's suffering a serious loss in value of other course work, to provide qualified students, to act as a channel of communication between the student and the employer, to brief the student on standards for the junior accountant, and to require student reports. In relation to the above, it was pointed out that ideally, students who do not expect to go beyond the undergraduate program should intern during the junior year and during the senior year if planning to take graduate work.[2]

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[1] Ibid., pp. 208-9.

[2] Ibid., pp. 209-10.

Those responsibilities assigned to the student by this committee include the following: to take the job seriously, to treat the clients' affairs as confidential, and to accept the opportunity to learn.[1]

The Commission on Standards of Education and Experience for Certified Public Accountants

This commission report, published in 1956, made five basic recommendations. One of these dealt specifically with accounting internships and is quoted as follows:

> The Commission suggests that an internship of approximately three months should be included in the recommended professional program, to be completed generally during the period of December-April. This would permit the student to achieve the maximum benefit in his subsequent studies and would also limit the responsibilities of educational institutions and of the profession to those students who have completed the screening examination and have been admitted to the professional program.
>
> . . . under present conditions it is believed that the proposed internship program should be established on a voluntary basis. It is hoped that the development of the recommended professional academic program, and an increasing degree of cooperation between practicing members of the profession and educators would permit the recommended internship program ultimately to be established as a general requirement.[2]

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[1] Ibid., p. 210.

[2] Commission on Standards of Education and Experience for Certified Public Accountants, Standards of Education and Experience for Certified Public Accountants (Ann Arbor: University of Michigan, 1956), p. 135.

Special Committee on the Report of the Commission on Standards of Education and Experience for CPAs

This committee was formed to study the report issued by the Commission on Standards of Education and Experience for Certified Public Accountants in 1956, and to make recommendations for action by the Council of the Institute. The text of the Commission concerning internship was quoted in the preceding paragraph. The Special Committee made the following response:

> Student Internship. Internship as discussed by the Commission may be termed student internship, i.e., an internship period as a part of the academic program. Carefully planned and closely supervised student internship programs do furnish definite education experience to participants who have the capacity for benefiting from such experience and provide an element of screening. There are numerous problems related to student internship, one of which is whether or not colleges should award academic credit for such experience.
>
> The Special Committee believes that before the student internship can become a requirement the problems of providing internships to all who qualify regardless of sex, race, creed, color, grade average, and personality must be resolved, and plans for conducting and supervising the internship must be developed. The institute Advisory Board on Accounting Personnel, preferably in co-operation with a task committee of the Accounting Association, should develop model plans for conducting student internships.[1]

The 1963 Committee on Educational Standards of the American Accounting Association

The 1963 Committee on Educational Standards of the American Accounting Association made the following statement:

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[1]Special Committee on the Report of the Commission on Standards of Education and Experience for CPAs, "Education and Experience for CPAs," Journal of Accountancy, CVIII (June, 1959), 70.

> Internships in public, industrial, or governmental accounting are desirable adjuncts to a student's education. Although it is not possible universally to require internships of all students because of differing conditions in individual universities and individual localities, internships should be provided if practicable. The benefits accruing to both students and employers seem to outweigh the unfavorable aspects which sometimes appear.[1]

Unpublished Research

In May, 1957, Mosier studied both public and industrial accounting internships sponsored by thirteen institutions. Mosier reported that students must be of junior or senior standing before being eligible to enter into the internship program. Before being eligible for internships, Mosier stated that the majority of schools required that the interns must have (1) completed from twelve to twenty-one semester hours in accounting, (2) an above average overall grade point average, and (3) an above average grade point average in accounting and departmental courses. In a majority of the cases, (1) an accounting instructor supervises the intern, (2) the schools do not have meetings with the interns, (3) interns are rotated through various phases of accounting during the internship, (4) interns work forty hours or more a week, (5) variable credit is granted for the internship experience, (6) the period ranges from nine to eighteen weeks in length, (7) interns are paid varying amounts for their work, (8)

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[1]1963 Committee on Educational Standards, "Report of the Committee on Educational Standards," Accounting Review, XXXIX (April, 1964), 450.

schools believed the internship to be an advantage to students when seeking employment, and (9) both public and industrial firms cooperate in the programs but schools generally believed CPA firms to be the most receptive.[1]

Mosier made the following recommendations:

1. Lower the requirements to less than a C average to allow average students to participate in the program.
2. Have regular meetings with students while they are on the job to assure that they are getting as much as possible from it and to allow students to discuss and compare their experiences.
3. Allow students to spend eighteen weeks or a full semester on the job when possible in order to become well acquainted with the job.
4. Allow students to spend forty or more hours a week on the job, just like a regular employee.
5. Use several different types of firms in order to give students more opportunity to train in the type of firm in which they are most interested.
6. Encourage more students to participate in the program when firms are available.[2]

In August, 1957, Meier reported that in Illinois (1) interns are in their junior or senior years as accounting majors and (2) internship periods normally are held during the first three months of the calendar year.[3]

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[1]Charles Mosier, "A Study of the Internship-In-Accounting Program" (unpublished Master's thesis, Kansas State Teachers College, 1957), pp. 30-34.

[2]Ibid., pp. 34-35.

[3]Robert Meier, "Academic Preparation for Public Accounting" (unpublished Ph.D. dissertation, University of Chicago, 1957), p. 36.

Meier also stated the advantages and the disadvantages of internship programs to the employers, the students, and the schools. Listed as advantages to the employers were the following: (1) a source of seasonal help, (2) a source of full-time employees, and (3) an opportunity to guide and influence the education of the students in auditing so that the profession as a whole receives better trained men. Disadvantages to employers included the following: (1) firms may be committing themselves to accepting average or poor students in years to come, (2) students return to campus about the time their services become financially self-sustaining, and (3) students may lose interest in the firm that trained them or in the profession itself after returning to campus upon completion of an internship.[1]

As advantages to the student, Meier reported that the internship program (1) provides an opportunity to apply theoretical training to practical problems in clients' offices, (2) helps to assimilate theory and visualize its application in practice upon returning to campus, (3) provides an opportunity to learn technical audit procedures that are not taught in school, (4) provides an opportunity to observe at first hand the importance of getting along with people in their every day work, and (5) helps in choice of careers. Included as disadvantages to the students, Meier reported that the internship program (1) may delay graduation, (2) may assign clerical

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[1]Ibid., pp. 37-38.

work and therefore may make only a minor contribution to students' training, and (3) the internship period may be so short or intermittent that the student receives very little benefit.[1]

Meier did not list advantages and disadvantages to the school. However, reference was made that school administrators are confronted with many problems, which include scheduling of students' time in class and off campus, the need for competent academic superiors who will maintain a proper balance between student and participating firm needs, and use of student and employer reports in guiding a balanced internship program.[2]

In hiring of permanent employees, Meier reported that the majority of firms believed that individuals who had interned were generally better prepared for public accounting than those who did not intern. However, some firms preferred new employees who had not interned.[3]

Kaufman, in 1958, stated that students

> should be required to have six months of practical accounting experience before the M.B.A. degree is granted . . . if the experience was not obtained prior to matriculating for the graduate degree, it may be obtained during a student's Master's study by participating in a college administered internship program.[4]

However, Kaufman did not specifically indicate that internship programs should be included as part of the undergraduate curriculum.

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[1]Ibid., pp. 38-39. [2]Ibid., p. 39. [3]Ibid., p. 40.

[4]Arnold Kaufman, "Accounting Education from 1926-1955" (unpublished Ph.D. dissertation, New York University, 1958), p. 149.

In 1960, Ross stated that

> A public accounting internship lasting several months should be made an integral part of the professional academic programs. This period of practical training can be a valuable part of the entire educational process if both the schools and practitioners strive toward establishing standards of training which are more uniform and exacting.[1]

Ross indicated that interns should be given a thorough orientation of the firm, should participate in actual audit engagements, and should be allowed to observe or assist in the drafting of financial statements and audit reports. He also stated that reports should be filed by both the intern and the firm at the conclusion of the internship period in order to aid the sponsoring institution in determining whether or not the internship agreement had been fulfilled by all parties concerned.[2]

Ross pointed out that internship periods should be arranged during the busy season in the winter as the firm can absorb interns easier at this time of year and the interns also receive a greater variety and number of staff assignments during the busy time of the year. However, there are the following disadvantages to placement of the internship period at this time of year: supervising staff members may instruct and supervise the student's work in a very perfunctory manner because of limited time, and assignments of interns may be made

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[1]John Bayha Ross, "A Recommended Long-Range Professional Education Program in Public Accounting" (unpublished Ph.D. dissertation, University of Alabama, 1960), p. 121.

[2]Ibid., pp. 122-24.

to repetitious clerical work of little or no value since they are considered temporary employees.[1]

Ross made the following conclusions:

> By making an internship in public accounting a general requirement, the total number of openings will eventually have to be increased in order to accommodate all of the students. The number presently offered by accounting firms is not indicative of the number that can be arranged with greater cooperation between schools and practitioners. There are many highly qualified practitioners, particularly among the smaller firms, who could provide a variety of valuable professional experience along with a reasonable amount of supervision during an internship. Practicing CPAs will have to recognize that they have an obligation to their profession and to the public to aid in the process of educating new entrants to the profession. Conversely, students must be prepared to accept the internship training period, even though it may mean a temporary change in housing and living arrangements, and a small financial sacrifice.[2]

In 1961, Rex reported that the following conditions must be met for any internship program to have value: (1) the necessity for the trainee to have demonstrated adequate preparation in the academic and practical disciplines appropriate to his field, (2) the internship experience must be sponsored by an accredited and responsible training institution, (3) the internship must be an experience of a specified duration of time, (4) the internship must be an association involving personal contact between the intern and practicing professionals as well as that segment of the public normally availing themselves of the particular professional services, (5) the internship should provide the opportunity for the

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[1] Ibid., pp. 123-24. [2] Ibid., pp. 125-26.

intern to make decisions and assume responsibilities for them, (6) the program should be organized around a set of principles and recommendations laid down by successful practitioners and presented through their professional organizations, and (7) the energies and influence of the professional organizations must be marshalled in such a way that the internship becomes a required part of preparation for professional practice.[1]

Higley, in 1962, listed the benefits of internship programs to students and schools. Higley included the following benefits to the student intern:

1. Increased value of accounting education
    a. The internship bridges the gap between accounting theory and practice.
    b. The student should reassess the value of courses already taken.
    c. The student should be able to make a wiser selection of courses when he returns to school and these courses should be more meaningful to him.
2. Clarification of vocational objectives
    a. The internship helps the student determine what he would like to do when he graduates.
    b. The internship gives the student the chance to make a job contact.

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[1]Ronald G. Rex, "A Theory of the Internship in Professional Training" (unpublished Ph.D. dissertation, Michigan State University, 1961), pp. 6-8.

c. The interviews for internship and the internship itself give the intern an advantage over students who have not interned in employment upon graduation.

3. Knowledge of organization of accounting functions
   a. The intern has the chance to observe conditions of employment and visualize the opportunities that are available.
   b. The intern has the chance to learn characteristics of the personnel relationships that exist in accounting offices.
4. Capitalized summer vacation opportunities
   a. Summer internships offer the student accounting experience in lieu of unrelated jobs to accounting.
   b. Summer internships offer the student a means of earning money for school expenses.[1]

Listed as a major advantage to schools was the improvement of instruction within the accounting courses. This comes about because returning students can point out obsolete or impractical ideas that are being taught and this in turn encourages faculty to keep up-to-date on current practices. Returning students also tend to make contributions to the

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[1]Wayne Melvin Higley, "An Evaluation of Some Aspects of Accounting Education" (unpublished Ph.D. dissertation, University of Illinois, 1962), pp. 147-51.

education of other students because of the experience they have gained through the internship.[1]

Higley listed the following as advantages to the participating firms: interns are usually available at the time they are needed most, during the peak work season; interns are usually better qualified than other temporary employees for work during the peak work season; the internship eases recruitment problems; and instruction of the interns often leads to improvement in procedures and increased efficiency in systems used by firms.[2]

There are some obstacles to internships. Higley lists the following obstacles: personal problems of students such as interruption of campus activities by leaving campus or the risk of losing a part-time job by accepting an internship assignment; effects on the students' curriculum such as postponed graduation or the risk of not being able to enroll in the desired advanced accounting courses; scheduling problems, particularly for schools operating on the semester plan where the semester does not coincide with the peak season in firms; time and effort entailed by both the school and the firm in administration and supervision of the program; and finding firms to participate.[3]

Probably the most significant research in public accounting internships was completed in 1965 by Lowe. Lowe's

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[1] Ibid., p. 148. [2] Ibid., pp. 152-53.

[3] Ibid., pp. 154-56.

study was the only known nation-wide research undertaken by an individual, which dealt solely with internships in public accounting. Lowe studied the programs offered in institutions of higher learning from the viewpoint of accounting educators and interns.[1] The first part of Lowe's study is the basis for the current research. Portions of Lowe's study concerning inquiries made of educational institutions are reviewed in Chapter IV, as it relates directly to the findings of this study.

In addition to the study of internships from the viewpoint of educators, Lowe also sought the viewpoint of former interns. The following conclusions were drawn by Lowe: (1) internships should be made available to all accounting majors who have completed certain specified courses, (2) internships are probably of more value than an equivalent additional period of instruction in accounting, business administration, or general education, (3) seminars are not usually held in conjunction with such programs and when they are, are of moderate or no value, (4) visits by supervisors from the college are not customarily made, and when they are, are of no great value, (5) reports by interns to sponsoring colleges are of value in only about half of the cases, (6) students are usually in their senior year of college when interning and most consider this appropriate, (7) courses in accounting systems, auditing, and taxation prior to internship are generally considered to

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[1]Lowe, "A Study of Internships in Public Accounting," p. 4.

be of value, (8) work assigned to interns is generally considered to be adequately demanding but some interns believe that they have too much unassigned time, (9) firm supervision is normally adequate, (10) orientation to a client's accounting system and adequate instructions prior to an engagement are considered adequate in about half of the cases, (11) salary arrangments are satisfactory, (12) out-of-town assignments are common, (13) most interns are interviewed by firm representatives prior to internship, (14) interest in public accounting as a career field is increased as a result of internships, (15) over 75 per cent of former interns enter public accounting work within six months after graduating, (16) the internship as an instrument for clarifying points of theory is adequate only in a few cases, (17) intern experiences tend to make more meaningful the courses studied subsequently; however, the intern experience is of little value in the selection of future courses, (18) internships are of value to interns in recognizing the value of general education courses, especially English and speech--finance and business law are generally of more value than other business courses to interns, (19) activities engaged in by interns most frequently include: examination of returned checks, vouching, preparation of bank reconciliations, recomputing, tracing postings, operating office machines, proving cash, and reviewing bank reconciliations, (20) interns are engaged in auditing or accounting work at least 80 per cent of the

time, (21) supervision by more than one experienced accountant is generally provided and is considered adequate, (22) internships contribute to the ability of interns to work with others, (23) internships contribute to the student's confidence in his ability as an accountant, (24) internships are valuable as a device for increasing understanding of business operations, (25) the greatest advantages of internships include: gives an insight into the nature of public accounting, provides an opportunity for practical experience, and provides an opportunity to evaluate public accounting as a career field, and (26) difficulties encountered by interns include: inadequate background in auditing, adjusting to various accounting systems and records procedures of clients, lack of demanding work, meeting time budgets, lack of an overall picture of audits, difficulty in applying theoretical knowledge to problems encountered and difficulties in dealing with clients and their personnel.[1]

Recommendations suggested by Lowe included the following:

1. Practitioners who are interested in public accounting internships and who would be willing to cooperate in making these programs a joint educational endeavor are encouraged to contact institutions for the purpose of exploring the possibility of establishing additional internships. Many accounting faculties would welcome this action.

2. The number of students participating is only a fraction of those who are majoring in accounting.

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[1]Ibid., pp. 141-44.

It is probable that many more could qualify for this experience, and, in view of the strong endorsement of former interns, should be encouraged to do so. The establishment of summer internships, or the granting of sufficient credit for the experience to enable the student to delay graduation by only one summer term might attract more participants. If the internship plan were promoted early enough among underclassmen, they could register for an additional credit hour or two each term and, following the internship, still graduate with their class. This plan has been tried with some success.

3. Those who are sponsoring internships of less than 10-12 weeks are encouraged to explore the possibility of extending this period.

4. Auditing and Accounting Systems are courses which many interns believe would have been especially valuable in the internship if taken beforehand. They are also of the opinion that these courses were more meaningful as a result of the internship experience. It appears that the internship should be followed by an auditing course and the systems course, thus enhancing the educational value of these studies when presented in the classroom.

5. The use of the AICPA Achievement Test, Level I, is worthy of consideration as a screening device. The use of AICPA Achievement Test, Level II, should also be considered; however, as it is designed for use chiefly with college seniors, its administration might come too late to be of value in counseling with respect to internships.

6. Students should be encouraged to gain facility in the operation of ten-key adding machines and calculators, prior to the internship. Skill in using these machines is an important tool of the junior accountant, and interns without this skill are at a disadvantage.

7. A significant value of the internship is not realized if interns never see the end product of their work. Firms should make provisions for interns to take part in a complete audit wherever possible.

8. As participants in an educational endeavor, firms should make a special effort to assign for work

with interns those experienced accountants with a special interest in the program. Through pre-planning, arrangements should be made for the senior accountant to have sufficient time to work with the neophyte, give him an overview of the system to be audited, provide adequate instruction on new phases of work, and discuss and evaluate the work of the intern with him periodically. The provision of adequate, diversified experience, should not be left to chance.

9. Supervision from the college should be exercised, regardless of whether credit is granted for the internship. A program sponsored by a college or university is presumed to possess educational value and this value must be safeguarded.

   Supervision from the college should not be limited to brief contact with the firms and the making of arrangements for the placement of interns. Supervisory responsibility should be assigned to a member of the accounting faculty who has an abiding interest in the program and who has adequate time to meet its demands. Thus, he should have a reduced teaching load, with the extent of the reduction based on such factors as number of interns in the field, number of firms participating, and the extent to which expansion of the program is intended.

   The supervisor should have responsibility (although shared, at times) for all matters relating to the internship, including:

   A. Supervising selection of interns.

   B. Arranging for their placement.

   C. Orienting interns before they report to the firm, including special emphasis on the importance of cordial relations with client personnel and co-workers, and the opportunities for drawing upon all areas of one's education during the internship. This emphasis could be a part of a pre-internship seminar.

   D. Maintaining contact with interns while they are in the field, through correspondence, reaction to reports, conferences, and through visits with the intern where advisable and practicable.

E. Maintaining contact with the firms and in so doing approving hours and pay rate of interns, explaining the objectives, receiving and analyzing progress reports from firms, and informing the firm of intern reaction to the experience, thus providing an opportunity to improve the program.

F. Designing reports to be submitted by firms.

G. Drawing up a statement of objectives of the internship together with a statement concerning the necessity for diversified experiences and setting forth those experiences which the accounting staff believes are essential for interns. This statement should be distributed to all cooperating firms.

H. Designing report forms to be used by interns.

I. Analyzing reports of interns and interviewing returning interns with a view to (1) determining which firms should be asked to continue to participate, and (2) recommending changes in courses and curricula which appear to be desirable.

J. Planning details of final reports to be submitted by interns. The reports should include a careful analysis and evaluation of the experience as well as recommendations for improvement of the program.

K. Providing for an effective seminar prior to and following the internship.

10. Recommendations for further research:

A. An evaluation of public accounting internships from the viewpoint of public accounting firms.

B. A study of the long-range effectiveness of internships, based on the performance of matched pairs of public accountants after several years of experience, with the experimental group having served comparable internships and the control group not having had this experience.

C. A study, approximately 10 years in the future, to determine trends in the operation of internships, following the same general outline as this study, but supplemented by questions covering subsequent developments in the accounting field.[1]

The most recent research in which internships were explored was made by Clark in 1969. Clark made the following conclusions about the accounting internships in Kansas:

> An accounting internship program was available to nearly one-half of the respondents, but only slightly more than a third of these individuals interned in accounting. Nearly 90 percent of these who interned were involved with an internship of between five and nine weeks' duration. Nearly 40 percent of those who had interned believed that the optimum length of such a program should be between nine and twelve weeks in length. Ninety-eight percent interned in public accounting offices while none of the respondents interned in governmental offices. The firms with which the respondents interned interviewed 78 percent of the interns for full-time employment after graduation; and of these, 81 percent were offered full-time employment. Of those to whom full-time jobs were offered by the firms with which they interned, 43 percent accepted. Over 80 percent of the internees received four semester hours of credit for the internship. Fifty-two percent of the interns considered an internship essential, and 45 percent believed that it is desirable but not essential, to the undergraduate preparation of an accountant. In evaluating the activities of the internship, 67 percent believed them to have been varied and interesting while 15 percent rated their activities as repetitive and unstimulating. Of the respondents who rated their activities as repetitive and unstimulating, over three-fourths believed, however, that an equal amount of course work in lieu of the internship would have been of less value in their professional preparation.[2]

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[1] Ibid., pp. 144-48.

[2] Robert B. Clark, "A Study of the Evaluation of Accounting Education and the Accounting Profession by Selected Graduates of Universities and Colleges in Kansas" (unpublished Ed.D. dissertation, Oklahoma State University, 1969), pp. 218-19.

Summary

The purpose of this chapter was to review the literature pertinent to the present study. The available literature contained many references to internships in accounting; however, little research was devoted exclusively to such programs.

The review of literature was devoted to these two main sections: (1) Committee Reports and (2) Unpublished Research. The Committee Reports included the following sections: The 1951 Committee on Internship Programs, The Committee on Accounting Personnel of the American Institute of Accountants and the Committee on Faculty Residency and Internship Programs of the American Accounting Association, The Commission on Standards of Education and Experience for Certified Public Accountants, The Special Committee on the Report of the Commission on Standards of Education and Experience for CPAs and The 1963 Committee on Educational Standards of the American Accounting Association. The Unpublished Research was concentrated on unpublished doctoral research studies which gave support to the present study.

CHAPTER III

PROCEDURES

The major part of this study was concerned with (1) identifying the trends in accounting internship programs in four-year colleges and universities offering majors in accounting or business administration, (2) comparing the results of this study with the results obtained by Lowe in his study completed in 1965 regarding performance of accounting departments, and (3) determining the desirability of including accounting internship programs in the accounting curriculum from the viewpoint of selected CPA firm managers, partners, and sole practitioners. The determination of the desirability of accounting internship programs as a part of the accounting curriculum of four-year colleges and universities in the United States today was made by analyzing the responses of participating subjects from four questionnaires. (Appendices D, E, F, and G.)

The procedures for this study were divided into the following six parts: (1) obtaining permission to use Lowe's research instruments--the postal card inquiry, questionnaire No. 1, and questionnaire No. 2; (2) constructing questionnaire

No. 3 and questionnaire No. 4; (3) selecting the participants; (4) mailing the questionnaires; (5) recording the responses from the questionnaires; and (6) analyzing the responses.

Permission to use Lowe's research instruments--the postal card inquiry, questionnaire No. 1, and questionnaire No. 2--were received by telephone on November 16, 1972, from Ross E. Lowe, of Western Illinois University. Written permission was received by mail on November 18, 1972. These instruments were changed only slightly to fit this study.

Two questionnaires were constructed by the researcher, following the general pattern of those used by Lowe. These were constructed to send to practitioners in the field of public accounting. These questionnaires were submitted to colleagues and friends for suggestions. The revised questionnaires were then submitted to the researcher's advisory committee. Upon approval of the questionnaires by the advisory committee, a pilot study was conducted, requesting suggestions for clarification from participants. As no suggestions for change were received from practitioners involved, the questionnaires were approved for use by the advisory committee.

The postal card inquiry, (Appendix C), designed to determine which institutions sponsored internships, was mailed to four-year colleges and universities which were known to have programs in accounting or business administration. These schools were identified from Accredited Institutions of Higher Education, 1972-73, (Washington, D.C.: American

Council on Education, 1972); Mary Evans Hooper, Earned Degrees Conferred: 1969-1970 Institutional Data, (Washington, D. C.: Office of Education, U. S. Department of Health, Education, and Welfare, 1970); and from "Twenty-Third Biennial Survey of Universities Offering an Organized Curriculum in Commerce and Business Administration," (Oxford, Ohio: Delta Sigma Pi, 1972).

As replies to the postal card inquiry were received, questionnaires were mailed. Questionnaire No. 1, (Appendix D), was mailed to respondents at institutions which did not offer a public accounting internship program. The objectives of this questionnaire were to determine (1) the extent to which internships had been discontinued and the reasons for this action, (2) the attitudes of respondents concerning the potential value of internships, and (3) the intentions of accounting faculties with respect to internship programs in the future.

Questionnaire No. 2, (Appendix E), was mailed to respondents at institutions who indicated in reply to the postal card inquiry that they were sponsoring public accounting internships. The purpose of this questionnaire was to determine (1) ways in which internships were being conducted, (2) what changes had been made recently or were being comtemplated, as well as the reasons for these changes, and (3) the expectations of accounting faculties concerning the future of public accounting internships.

Questionnaire No. 3, (Appendix F), was mailed to individual practitioners and managers or partners of CPA firms which did not participate in internship programs. The names and addresses were secured from Accounting Firms and Practioners 1971, (New York: American Institute of Certified Public Accountants, 1972). Those firms and practitioners known to be participating in internships were eliminated from the listing; then the mailing list for this questionnaire was determined by randomly selecting five per cent of the remaining named practitioners and firms. When questionnaires were returned, undelivered because of incorrect addresses or because the addressees had moved leaving no forwarding addresses, addresses were then obtained from current telephone directories, when possible, and remailed to these addresses. The purpose of this questionnaire was to determine (1) the extent to which internships had been discontinued and the reasons for this action, (2) the attitudes of respondents concerning the potential value of internships, and (3) the intentions of practitioners with respect to internship programs in the future.

Questionnaire No. 4, (Appendix G), was mailed to individual practitioners and managers or partners of offices of CPA firms who were known to participate in public accounting internships. A list of such practitioners and firms, along with addresses, was compiled from responses made to questionnaire No. 2. The objectives of this questionnaire were to

determine (1) ways in which internships were being conducted, (2) the attitudes of respondents concerning internship programs, and (3) the expectations of practitioners concerning the future of public accounting internships.

The postal card inquiry was initially mailed on March 3, 1973. As replies were received, appropriate questionnaires, (questionnaire No. 1 or questionnaire No. 2), were mailed. As names and addresses of practitioners and CPA firms participating in internship programs were received in response to questionnaire No. 2, questionnaire No. 4 was mailed. Questionnaire No. 3 was initially mailed on September 28, 1973. Second, and in some cases, third mailings of cards and questionnaires were made after the lapse of a reasonable period of time. If a questionnaire was received by return mail, indicating that the respondent (institution or practitioner) had received the incorrect instrument, then the appropriate questionnaire was mailed. Included with each was a self-addressed, stamped envelope.

Six hundred sixty-six postal card inquiries were mailed to colleges and universities, and 603 replies were received. This represented a return of 90.5 per cent.

Questionnaire No. 1 was initially mailed to 380 institutions which did not have accounting internsip programs in operation. Six of these were returned, indicating that they did cooperate in internship programs; and six of those originally receiving questionnaire No. 2, returned them

indicating that they did not participate in such a program. Of the revised figure of 380, replies were received from 343, representing a return of 90.3 per cent.

Questionnaire No. 2 was initially mailed to 223 institutions which were sponsoring internship programs in accounting. Of these, six were returned indicating they did not participate in an internship program, while six of those receiving questionnaire No. 1 indicated that they did participate in such a program. Of the revised figure of 223, replies were received from 134, representing a return of 60.1 per cent.

Quesionnnaire No. 3 was mailed to 763 individual practitioners and CPA firm offices that were not known to participate in internship programs. Of this total, 488 replies were received. Thirty-three of these respondents indicated that they did participate in internship programs and 35 were returned by the U. S. Postal Department as undeliverable, revising the total responses to 455 of 695 inquiries. This represented a return of 65.5 per cent.

Questionnaire No. 4 was initially mailed to 263 practitioners and CPA firms. An additional 33 were mailed after receiving responses from questionnaire No. 3 indicating that they did participate in internship programs. Of the revised total of 296, three were not deliverable. Replies were received from 198, representing a return of 67.6 per cent.

The investigator studied each completed questionnaire carefully and tallied the responses on tally sheets. Results of these questionnaires are presented and analyzed descriptively in Chapter IV.

CHAPTER IV

FINDINGS

The purpose of this chapter is to report the findings of a nationwide survey undertaken to determine (1) the status of public accounting internships; (2) trends in the establishment, operation and termination of these programs; (3) trends in public accounting internships as compared to the results of a similar survey conducted by Lowe in 1965; and (4) viewpoints of public accounting internships as viewed by practitioners in public accounting. Findings are based on replies to research instruments described in Chapter III and which comprise Appendices C, D, E, F, and G.

Chapter IV is divided into five parts. The first part reports the results obtained by means of the postal card inquiry which was designed to classify colleges and universities into two groups: (1) those which sponsor public accounting internship programs, and (2) those which do not sponsor public accounting internship programs. The second part (1) describes the findings resulting from questionnaire No. 1 which was mailed to institutions that do not sponsor internships and (2) compares these results with those obtained by Lowe.

The third part presents the findings concerning the operation of internships. These data were obtained from the replies received to questionnaire No. 2 which was mailed to institutions which do sponsor internship programs in public accounting. These results are also compared to those obtained by Lowe in his study. The fourth part reports the replies to questionnaire No. 3 which was sent to those public accounting firms or offices of firms that do not participate in internship programs. The final part reports the results obtained from questionnaire No. 4 which was sent to those public accounting firms or offices of firms that do participate in internship programs.

Postal Card Inquiry

The mailing list for the postal card inquiry was developed from the publications indicated in Chapter III. Of 666 accredited schools listed, replies were received from 603 institutions which represented every state in the United States, the District of Columbia, Guam, and Puerto Rico. This represented a 90.5 per cent return. Of the 603 replies, 223, or 37 per cent reported the existence of public accounting internship programs. Three hundred eighty respondents, or 63 per cent stated that internships in public accounting were not sponsored by their institutions.

Lowe reported the receipt of 412 replies to 448 questionnaires, or a 92 per cent return.[1] The only significant difference shown is the increase in the number of accredited institutions which offer degrees in accounting, or degrees in business administration with a major in accounting. This increase of 218 institutions represents a 48 per cent increase. Of the 412 responses received by Lowe, 102, or 25 per cent indicated the existence of public accounting internship programs.[2] The present study shows that 223 institutions sponsor such internship programs. This represents an increase in number of institutions sponsoring such programs from 102 to 223, an increase of 121 institutions, or a 119 per cent increase.

Questionnaire No. 1

The mailing list for questionnaire No. 1 consisted of 380 colleges and universities. The questionnaire was mailed to 380 respondents to the initial inquiry who indicated that their college or university did not sponsor public accounting internship programs. Six of these institutions returned the questionnaire, indicating that they did sponsor such programs. In addition, another six questionnaires were sent to institutions who originally had stated that their institutions did sponsor such programs; however, questionnaire No. 2 was

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[1]Lowe, "A Study of Internships in Public Accounting," p. 37.

[2]Ibid.

returned with a notation that their internship programs did not include public accounting. Replies were received from 343 of the 380 institutions, a return of 90.3 per cent. Three replies were not usable; therefore, data were tabulated for 340 colleges and universities which do not sponsor public accounting internship programs.

All fifty states, the District of Columbia, and Guam were represented in the replies received. The geographical distribution of respondents to questionnaire No. 1 is indicated in Table 1, which is arranged on the basis of regional accrediting associations. The largest number of replies, 128, was received from institutions in the North Central region. One hundred eleven replies were received from institutions accredited by the Southern Association of Colleges and Schools. The number of institutions served by the various regional accrediting associations varies greatly. The chief value of Table 1 is its indication of the extent to which all regions are represented in the tabulated replies. Lowe reported similar results.[1]

Table 2 reveals that 259 of the schools not sponsoring internships in public accounting, or 76.1 per cent, operate on the semester basis. Fifty-two, or 15.3 per cent, operate on the quarter system, while only five institutions operate on the trimester system. Twenty-one institutions use some variation of the semester or quarter plan of organization

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[1] Ibid., pp. 37-38.

such as the four months', one month, four months' (4-1-4) system or three terms a year system. Lowe's research revealed similar results.[1]

TABLE 1

GEOGRAPHICAL DISTRIBUTION OF RESPONDENTS TO QUESTIONNAIRE NO. 1
(Listed by Regional Accrediting Associations Represented)[a]

Accrediting Association	No. of Schools Reporting	Per Cent of Total
North Central Association of Colleges and Secondary Schools	128	37.7
Southern Association of Colleges and Schools	111	32.7
Middle States Association of Colleges and Secondary Schools	45	13.2
Western Association of Schools and Colleges	26	7.6
New England Association of Schools and Colleges	18	5.3
Northwest Association of Secondary and Higher Schools	12	3.5
Totals	340	100.0

[a]118 of the respondents indicated that their institution is also a member of the American Association of Collegiate Schools of Business or the American Assembly of Collegiate Schools of Business.

[1]Ibid., pp. 38-39.

TABLE 2

ORGANIZATION PLANS OF 340 INSTITUTIONS WHICH DO NOT SPONSOR INTERNSHIP PROGRAMS IN PUBLIC ACCOUNTING

Plan of Organization	No. of Schools Reporting	Per Cent of Total
Semester	259	76.1
Quarter	52	15.3
Trimester	5	1.5
Other	21	6.2
No response	3	.9
Totals	340	100.0

Of the 340 replies received from institutions who do not currently sponsor public accounting internship programs, eighteen schools, or 5.3 per cent indicated that they had conducted such programs at one time, but had discontinued the operation. Four of the discontinued programs were established in the five-year period from 1965-1969. Of the 18 programs that were withdrawn, seven were abandoned during this same period of time. (Table 3.)

Six of the discontinued programs, or 37.5 per cent were in operation from one to five years. Six of the programs were in existence from six to ten years, and one from 11 to 15 years. Three had been in operation over 15 years when they were discontinued. (Table 4.) Lowe's research revealed

slightly different results as shown in Tables 3 and 4.[1] Several of the respondents to the present study indicated that they were new to the institution and that their responses were based upon recollections of other faculty members.

TABLE 3

DISCONTINUED INTERNSHIPS: TIME PERIODS IN WHICH INTERNSHIPS WERE ORGANIZED AND WITHDRAWN

Time Period	No. of Internships Now Inoperative Which Were Organized During Period	No. of Internships Withdrawn During the Period
Before 1940	0	0
1940-1944	1	0
1945-1949	1	0
1950-1954	3	1
1955-1959	3	2
1960-1964	4	1
1965-1969	4	7
1970-1973	1	5
Date Unknown	1	2
Totals	18	18

[1] Ibid., p. 40.

TABLE 4

LIFE SPAN OF DISCONTINUED INTERNSHIPS

No. of Years Program Was in Operation	No. of Programs[a]	Per Cent of Total
1-5	6	37.50
6-10	6	37.50
11-15	1	6.25
16-20	2	12.50
Over 20	1	6.25
Totals	16	100.00

[a]Life span of two discontinued internships could not be determined.

Table 5 reveals the reasons underlying the discontinuance of internship programs in public accounting. Difficulty in arriving at a schedule satisfactory to all concerned was checked most often by respondents. Lack of interest on the part of public accounting firms was checked by seven respondents. No other single reason was mentioned often. Two respondents did not check anything. These results vary somewhat from the results obtained by Lowe. Lowe found that difficulty in arriving at a schedule satisfactory to all concerned was the one checked most often, but lack of interest on the part of students was the only other significant reason mentioned for discontinuance of the internship program.[1]

[1]Ibid., p. 41.

TABLE 5

REASONS INTERNSHIP PROGRAMS WERE WITHDRAWN

Reasons Checked	No. of Respondents Checking[a]
Difficulty in arriving at a schedule satisfactory to the college, the student, and the firm	10
Lack of interest on the part of public accounting firms	7
Insufficient faculty to supervise the program properly	4
Lack of interest on the part of students	2
Others	5
Total	28

[a]Some respondents checked more than one reason.

Each respondent to the questionnaire was asked to give his opinion as to whether a "properly organized and conducted public accounting internship program is more valuable to students than an equivalent period of additional classroom instruction in accounting." A number of respondents gave qualified answers or did not express an opinion. Two hundred one, or 59 per cent, replied in the affirmative. A summary of the responses is presented in Table 6. In Lowe's study, he reported affirmative responses from 54 per cent and negative responses from 28 per cent of the respondents.[1]

[1]Ibid., p. 42.

One of those who did not respond to this question stated that "there are certain basic accounting courses which I consider essential and irreplaceable by an internship program. Once a student has passed those courses, (Introduction, Intermediate, Advanced, Cost, perhaps a first course in Auditing and in Income Taxation) perhaps an internship program would have at least equal value to additional Auditing, Tax, Theory Seminars, etc." Several other similar responses were made.

TABLE 6

OPINIONS OF EDUCATORS CONCERNING THE POTENTIAL VALUE OF INTERNSHIP PROGRAMS

Opinion	No. Expressing This Opinion	Per Cent of Total
A properly organized and conducted public accounting internship program is potentially more valuable to students than an equivalent period of additional classroom instruction in accounting	201	59.1
A properly organized and conducted public accounting internship program is NOT potentially more valuable to students than an equivalent period of additional classroom instruction in accounting	100	29.4
Qualified answer	8	2.4
No response	31	9.1
Totals	340	100.0

Those respondents who were convinced of the possible value of public accounting internships were asked to state what considerations had prevented them from establishing or re-establishing these programs. Most frequently checked reasons were: insufficient faculty to supervise the program properly, 135; difficulty in arriving at a schedule satisfactory to the college, the student, and the firm, 93; inadequate number of public accounting firms in the geographic area served by the institution, 75; and expense involved in the organization and administration of internships, 72. (Table 7.) Lowe reported these three reasons most often checked: difficulty in arriving at a schedule satisfactory to the college, the student, and the firm; insufficient faculty to supervise the program properly; and inadequate number of public accounting firms in the geographic area served by the institution.[1] The only significant difference shown between the results of the two studies is the order in which the three reasons appear.

Fifty-nine of the respondents mentioned reasons other than those provided. The most commonly mentioned reasons were (1) the limited size of the accounting department and number of accounting majors, (2) the "newness" of the accounting program to the college curriculum, and (3) the fact that part-time employment with public firms was available for most accounting majors who wanted it while attending school, without

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[1] Ibid., p. 43.

having to burden the faculty with the additional work entailed by sponsoring an internship program.

TABLE 7

REASONS FOR NOT ORGANIZING OR REORGANIZING INTERNSHIP PROGRAMS

Reason Checked	No. of Respondents Checking[a]
Insufficient faculty to supervise the program properly	135
Difficulty in arriving at a schedule satisfactory to the college, the student, or the firm	93
Inadequate number of public accounting firms in the geographic area served by the institution	75
Expense involved in the organization and administration of internships	72
Lack of interest on the part of public accounting firms	62
The matter has not been considered	55
Difficulty in securing approval of the course by faculty and/or administration	33
Lack of interest on the part of students	17
Others	59

[a]Many respondents checked more than one reason.

One hundred six respondents indicated that consideration was being given to the establishment of a public accounting internship program within the next three years, while 224

indicated that such action was not contemplated. Table 8 summarizes these responses. Lowe reported 56 institutions contemplating the addition of internship programs while 218 did not contemplate such action.[1]

One hundred fifty-eight, or 70.5 per cent, of those who stated that they were not considering the establishment of programs indicated that they would consider the matter if action were initiated by public accounting firms. Lowe, in his study, reported 53 per cent of those responding, would take such action.[2]

TABLE 8

PLANS OF RESPONDENTS CONCERNING THE ESTABLISHMENT OF INTERNSHIP PROGRAMS

Intention	No. of Schools Reporting	Per Cent of Total
Consideration is being given to the establishment of a public accounting internship program within the next three years	107	31.4
Consideration is NOT being given to the establishment of a public accounting internship program within the next three years	224	65.9
Qualified answer	4	1.2
No response	5	1.5
Totals	340	100.0

[1] Ibid., p. 44. [2] Ibid., p. 45.

Thirty-nine of the respondents indicated that their institutions do offer industrial and/or governmental internships even though they do not offer public accounting internships. (Table 9.) Lowe indicated that only ten such institutions sponsored industrial and/or governmental internships.[1]

Sixty of the respondents indicated that consideration was being given to establishing industrial and/or governmental accounting internships withing the next three years. Lowe reported 27 in this category.[2]

TABLE 9

INSTITUTIONS SPONSORING INDUSTRIAL AND/OR GOVERNMENTAL INTERNSHIPS BUT NO PUBLIC ACCOUNTING INTERNSHIPS

Practice	No. of Schools Reporting	Per Cent of Total
Internships in industrial and/or governmental accounting are offered	39	11.5
Internships in industrial and/or governmental accounting are NOT offered	294	86.5
No response	7	2.0
Totals	340	100.0

[1] Ibid.

[2] Ibid.

Only a few of the respondents indicated that their institutions sponsored a cooperative program. However, many of the institutions do assist students in securing part-time employment with public accounting firms while they are attending school. Typical comments include the following:

> We have a five-week Winter Inter-Term. Many of our accounting majors spend this time in accounting offices.
>
> A few of our better students have been invited to work for national firms during the summer before their senior year. We would like a formal program, and hopefully may have such a program within five years.
>
> . . . is participating in the preliminary planning of a statewide program for internships. To my knowledge, no target dates have been discussed as to the implementation of this program.
>
> Many of our students work with large and medium size CPA firms. We help them find jobs but this is not a formal program.
>
> Most of the senior and approximately one-half of the junior accounting majors work from 15 to 40 hours per week in public accounting firms.

Questionnaire No. 2

The mailing list for questionnaire No. 2 consisted of 223 colleges and universities. It was mailed to 223 respondents to the postal card inquiry who indicated that their college or university did sponsor public accounting internship programs. Six of these institutions returned the questionnaire indicating that they did not sponsor such a program. In addition, another six questionnaires were sent to institutions who originally had stated their institution did not sponsor such a program; but upon receipt of questionnaire

No. 1, returned it, indicating that they did, in fact, sponsor such a program. Replies were received from 134 of the 223 institutions, a return of 60.1 per cent. Six were from colleges and universities employing a cooperative system and these responses were not included in the final tabulation as the programs were not comparable to those which the researcher undertook to study. Four additional replies were not usable for other reasons. Therefore, replies from 124 institutions are tabulated in this section.

Respondents were asked to indicate the plan of operation of their college or university. Sixty-three, or 50.8 per cent, reported that their institution operates on the semester system and 43, or 34.7 per cent, indicated that their institutions operated on the quarter system. Of those who checked "other," seven respondents indicated their institution operated on a four months', one month, four months' (4-1-4) system. Responses are summarized in Table 10. Lowe reported 68.5 per cent of the institutions in his study operating under the semester plan.[1]

Replies to questionnaire No. 2 were received from the District of Columbia plus 37 states located in all regions of the nation. Table 11, indicates the geographical distribution of respondents, arranged on the basis of regional accrediting associations. The largest number of replies, 60, was received from institutions in the North Central region. Thirty replies

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[1]Ibid., p. 46.

were received from institutions accredited by the Southern Association of Colleges and Schools. The number of institutions served by the various regional accrediting associations varies greatly. The chief value of Table 11 is its indication of the extent to which all regions are represented in the tabulated replies. Lowe reported most replies from the North Central, Middle States, and Southern regions.[1]

TABLE 10

ORGANIZATION PLANS OF 124 INSTITUTIONS WHICH OFFER PUBLIC ACCOUNTING INTERNSHIP PROGRAMS

Plan of Organization	No. of Schools Reporting	Per Cent of Total
Semester	63	50.8
Quarter	43	34.7
Trimester	7	5.6
Other	10	8.1
No response	1	.8
Totals	124	100.0

[1] Ibid., p. 47.

TABLE 11

GEOGRAPHICAL DISTRIBUTION OF RESPONDENTS TO QUESTIONNAIRE NO. 2 (Arranged by Regional Accrediting Association)[a]

Accrediting Association	No. of Schools Represented	Per Cent of Total
North Central Association of Colleges and Secondary Schools	60	48.4
Southern Association of Colleges and Schools	30	24.2
Middle States Association of Colleges and Secondary Schools	18	14.5
Northwest Association of Secondary and Higher Schools	7	5.7
Western Association of Schools and Colleges	6	4.8
New England Association of Schools and Colleges	3	2.4
Totals	124	100.0

[a]59 respondents indicated that their institutions were also members of the American Association of Collegiate Schools of Business or the American Assembly of Collegiate Schools of Business.

Age of Existing Programs

Four of the programs studied were established before 1940, the oldest having been organized in 1916. The most programs, forty-six, were established between 1970 and 1973, and 44 were organized between 1960 and 1969. These data are

summarized in Table 12. Lowe reported most programs being established during the period from 1950 to 1959.[1]

TABLE 12

PERIODS IN WHICH PUBLIC INTERNSHIPS WERE ORGANIZED

Time Period	No. of Internships Organized During This Period	Per Cent of Total
Before 1940	4	3.2
1940-1949	3	2.4
1950-1959	19	15.3
1960-1969	44	35.5
1970-1973	46	37.1
Unknown or No response	8	6.5
Totals	124	100.0

Extent of Participation by Students

The number of interns participating in programs between January 1, 1972, and January 1, 1973, ranged from zero in ten programs to more than 35 in nine programs. Eighty-seven, or 70.1 per cent of the institutions reported having placed fewer than 16 interns during the 12-month period. The data are presented in Table 13. Lowe reported similar results in his study.[2]

[1] Ibid., p. 48. [2] Ibid., p. 48-49.

TABLE 13

NUMBER OF INTERNS PLACED BY RESPONDENT SCHOOLS
(January 1, 1972--January 1, 1973)

No. of Interns Placed	No. of Schools Responding	Per Cent of Total
0	10	8.0
1-5	37	29.8
6-10	31	25.0
11-15	9	7.3
16-20	8	6.5
21-25	3	2.4
26-30	4	3.2
31-35	3	2.4
More than 35	9	7.3
Indeterminate	1	.8
No Response	9	7.3
Totals	124	100.0

The Internship as a Required Course

The status of the public accounting internship as a required course is indicated in Table 14. Only four respondents indicated that the course is required of certain accounting majors at their institutions. Lowe reported similar findings.[1]

[1] Ibid., p. 50.

TABLE 14

STATUS OF THE PUBLIC ACCOUNTING INTERNSHIP AS A REQUIRED COURSE

Status	No. of Schools Reporting	Per Cent of Total
The public accounting internship is NOT required for any students	119	96.0
The public accounting internship is required for certain students	4	3.2
No Response	1	.8
Totals	124	100.0

Eleven respondents stated that their institutions had, within the last five years, changed their policy with respect to requiring internship experience. Two of these indicated that it had been required of certain students but that it had been changed to elective status at the present time. One institution had changed the status from elective to a requirement within the last five years. Several of the respondents indicated the change was due to the implementation of a public accounting internship program during this same period of time.

Consideration is being given at fifteen institutions to changing the policy in this area within the next three years. Four of these respondents indicated that they were

considering compulsory internship for some students. Two other respondents indicated part-time internships were being considered along with making this part-time internship a requirement. One respondent indicated that internship was being considered as a requirement for accounting majors in the "honors program." None of the four institutions where internships were a requirement indicated they were considering a change in this area.

Seminars for Interns

Forty-eight respondents, or 38.7 per cent, stated that seminars for interns were not held. Many of these respondents, however, indicated that individual conferences were held with each student. Practices with respect to seminars are summarized in Table 15. Lowe reported that 43.9 per cent of the institutions held no seminars.[1]

Four respondents indicated that their institutions had made changes in this policy within the past five years. Of these, two stated that they had no program five years ago and the other two indicated that they had changed the time of the seminar. Ten of the respondents stated that change in policy was being considered. Four of these had to do with change in time of the seminar, while three had to do with the implementation of the use of seminars where none were currently held.

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[1]Ibid., p. 51.

TABLE 15

PRACTICES CONCERNING SEMINARS FOR INTERNS

Practice	No. of Schools Replying	Per Cent of Total
Seminars are not held	48	38.7
Seminars are held before students report to participating firms and at the conclusion of the internship	20	16.2
Seminars are held only before students report to participating firms	19	15.3
Seminars are held only at the conclusion of the internship	9	7.3
Seminars are conducted throughout the internship period	8	6.5
Seminars are held before students report to participating firms, throughout the internship period, and at the conclusion of the internship	6	4.8
Seminars are held before students report to participating firms and throughout the internship period	5	4.0
Seminars are held throughout the internship period and at the conclusion of the internship	3	2.4
Other	4	3.2
No response	2	1.6
Totals	124	100.0

Enrollment of Interns in Additional Courses

Fifty-nine respondents, or 47.6 per cent, indicated that interns are permitted to enroll in additional courses during the internship. Replies to this question are summarized in Table 16. Lowe reported only 38.4 per cent of the institutions permitted enrollment in additional courses during internship.[1]

TABLE 16

PRACTICES RELATING TO ENROLLMENT OF INTERNS IN ADDITIONAL COURSES DURING THE INTERNSHIP

Practice	No. Reporting	Per Cent of Total
Interns are NOT permitted to enroll for additional courses during the internship	63	50.8
Interns are permitted to enroll for additional courses during the internship	59	47.6
No Response	2	1.6
Totals	124	100.0

Five respondents indicated that there had been a change in this policy within the last five years. Three respondents indicated that the change was due to the fact that their

[1] Ibid., pp. 51-52.

institutions did not sponsor internship programs prior to that time.

Only four respondents stated that a change in this policy was being considered. One reply noted that it would be an improvement in the program. Another respondent stated that he believed the "intern could take 'one' additional course during the internship."

Reading and Research Assignments for Interns

Thirty-nine, or 31.5 per cent of the respondents stated that their institutions require reading and/or research projects of interns during their internship. Two institutions responded that they sometimes require these projects. (Table 17.) Lowe reported similar results.[1]

Four respondents indicated that their institutions had made a change in policy regarding reading and/or research projects within the past five years. Three of these indicated this change was due to the fact that their institutions had not sponsored internship programs prior to this time. Three respondents stated their institutions were contemplating change in this policy. One of these stated that "demands made by the firm on student time does not allow it." One respondent indicated that they would definitely require a research project, and one stated that students would be required to complete an independent study project along with the internship.

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[1] Ibid., p. 53.

TABLE 17

PRACTICES OF ACCOUNTING DEPARTMENTS WITH RESPECT TO READING AND RESEARCH ASSIGNMENTS FOR INTERNS

Practice	No. of Schools Reporting	Per Cent of Total
Reading and/or research projects are NOT assigned interns by the accounting department	79	63.7
Reading and/or research projects are required of interns by the accounting department	39	31.5
Qualified answer	2	1.6
No response	4	3.2
Totals	124	100.0

Length of Internship Programs

Replies in this area indicate that internships range in length from four weeks in some programs, to as many as 38 weeks in one program. Fifty-two, or 41.9 per cent, extend from ten to 12 weeks. Those 21 respondents who checked "other," usually indicated a variable length of time, depending upon whether or not the internship was full-time or part-time and the amount of credit the student wished to earn. Data concerning the length of internships are summarized in Table 18. Lowe reported that over half of the internships ranged in

length from seven to 12 weeks, with 24 per cent being six weeks or less in length.[1]

TABLE 18

LENGTH OF INTERNSHIP PROGRAMS SPONSORED BY COLLEGES AND UNIVERSITIES

Length of Internship Period	No. of Schools Reporting	Per Cent of Total
4, 5, or 6 weeks	15	12.1
7, 8, or 9 weeks	9	7.3
10, 11, or 12 weeks	52	41.9
13, 14, or 15 weeks	18	14.5
16, 17, or 18 weeks	9	7.3
Others	21	16.9
No response	0	.0
Totals	124	100.0

Ten respondents indicated that a change in policy in this area had occurred within the past five years. Two of these were due to the fact that internship programs did not exist prior to this time. One respondent indicated the change was made to allow part-time internships. Most of the rest of the institutions made the change in order to lengthen the internship period so that the students would have more exposure

[1] Ibid., p. 54.

to the practical side of accounting. Seven respondents stated that change in the policy within the next three years was being considered. Four of these indicated a possible change in the school calendar would affect the length of internships at their institutions. One respondent stated "public demand" as the reason for the potential change. Another indicated their institution was considering the lengthening of the internship period to provide more exposure and to allow more students into the program.

Final Examinations for Interns

Only nine institutions, or 7.3 per cent, require a final examination on the internship experience. Data are summarized in Table 19. Lowe reported similar results.[1]

TABLE 19

PRACTICES OF INSTITUTIONS WITH RESPECT TO FINAL EXAMINATIONS ON INTERNSHIP EXPERIENCES

Practice	No. of Schools Reporting	Per Cent of Total
A final examination is NOT administered to interns	113	91.1
A final examination is administered to interns	9	7.3
No response	2	1.6
Totals	124	100.0

[1] Ibid., p. 55.

Only two respondents indicated that there had been a change in this policy within the past five years. In both cases, the cause of the change was the lack of an internship program five years ago. Three institutions stated a change in policy was being considered, two of which indicated that if credit were awarded for the internship that a final examination would be considered. The other respondent simply stated that the change was being considered to improve the program.

Credit Granting Practices

One hundred six of the respondents indicated that their institutions grant credit for the internship programs which represent 85.5 per cent of the institutions studied. Forty of these institutions grant from one to three and one-half semester hours of credit for the internship experience. Five institutions grant either one or two term credits for the internship experience. Of the 23 institutions included under the heading "others" in Table 20, all of these offer variable credit based upon the amount of time spent with the participating firm and the amount of credit the student wishes to earn. Table 20 presents a summary of this data. Lowe reported that 54 per cent of the institutions granted from one to three semester hours credit for the internship.[1]

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[1] Ibid., p. 56.

TABLE 20

CREDIT HOURS GRANTED FOR THE INTERNSHIP EXPERIENCE BY 106 INSTITUTIONS

Credit Granted	No. of Schools Reporting	Per Cent of Total
1, 2, 3, or 3 1/2 semester hours	40	37.8
1, 2, or 3 quarter hours	6	5.7
4, 5, or 6 semester hours	13	12.3
4, 5, or 6 quarter hours	12	11.3
7, 8, or 9 semester hours	3	2.8
7, 8, or 9 quarter hours	1	.9
15 quarter hours	0	.0
16 quarter hours	2	1.9
1 or 2 terms	5	4.7
Other	23	21.7
No response	1	.9
Totals	106	100.0

Fifteen of the respondents reported changes in the credit-granting practice within the last five years. Three of these institutions indicated that they did not have an internship program five years ago. Three replies stated that their institutions have gone from programs where no credit was granted to credit-granting programs. Another three institutions stated that they had increased the amount of

credit granted. One institution had increased the amount of credit granted to a maximum of 15 quarter hours, none of which would apply toward graduation.

Twelve institutions stated that they were considering a change in the present policy. Three of these indicated a possible change from granting no credit, to granting credit. Two responded in the reverse--from credit, to no credit. Most of the rest of these respondents stated that a change in the amount of credit granted was under consideration.

The Requiring of Written Reports

In 83 cases, or 67 per cent, written reports were required only at the conclusion of the internship. In ten instances, no reports were required. In two cases, oral reports were required of interns. Summary data are presented in Table 21. Lowe reported that 45.3 per cent of the respondents in his study required written reports at the end of the internshop and that 17.8 per cent did not require written reports.[1]

The content of the reports required of interns varies from institution to institution. Responses to the questionnaire indicated that reports may include one or several of the following features:

1. Time sheet or log of activities
2. Description of the audits performed or work done

[1]Ibid., pp. 57-58.

TABLE 21

PRACTICES OF INSTITUTIONS WITH RESPECT TO THE REQUIREMENT OF WRITTEN REPORTS FROM INTERNS

Practice	No. of Schools Reporting	Per Cent of Total
Written reports are required at the end of the internship	83	67.0
Written reports are not required of interns	10	8.1
Written reports are required monthly and at the end of the internship	5	4.1
Written reports are required weekly and at the end of the internship	4	3.2
Written reports are required every two weeks of interns	3	2.4
Written reports are required at the beginning and at the end of the internship	3	2.4
Written reports are required three times throughout the internship	3	2.4
Written reports are required weekly	2	1.6
Written reports are required monthly	2	1.6
Only oral reports are required of interns	2	1.6
Written reports are required every two weeks and at the end of the internship	1	.8
Written reports are required at the end of the quarter	1	.8
Others	3	2.4
No Response	3	2.4
Totals	124	100.0

3. Comparison of audit steps completed by the intern with the method set forth in the textbook
4. Evaluation of the internship experience
5. Evaluation of intern's preparation in accounting
6. Statement of supervisory practices
7. Evaluation of the firm and of the supervisor
8. Research report
9. Review of readings
10. Case studies
11. A questionnaire

Six respondents to the questionnaire indicated a change in policy within the last five years. Two of these replies reported that written reports were required now; whereas they had not been required five years ago. One indicated that reports were required five years ago but no longer were required. Two respondents indicated a decrease in the number of required reports during the internship. Five respondents indicated that at their institutions consideration was being given to changing the present policy. One responded that only one report at the end of the internship "leaves too much room for undetected, unsatisfactory experience" and because of this would consider requiring more written reports.

Classification of Students Eligible for Internships

Forty-seven, or 37.9 per cent, of the institutions offer the internship to students only when they are seniors.

Twenty-five institutions make the internship available to either juniors or seniors, and 20 make it available only to students in their junior year. Table 22 summarizes this data. Lowe reported 58.9 per cent offered internships only during the students' senior year.[1]

Six of those responding indicated that a change in policy had been made within the past five years. Three of these had no internship programs five years ago. Two of the respondents stated that internship had been limited to undergraduates but that it was now being offered to graduates as well as undergraduates. Three respondents stated that a change in policy was being considered within the next three years. One of these institutions planned on offering the internship as a part of the MBA program, and another indicated that public accountants preferred not to employ juniors as interns; so they were considering changing the policy to limit internships only to those students during graduate study or during their senior year.

Participation by Women in Internship Programs

One hundred fifteen, or 92.8 per cent, of those who replied to the questionnaire indicated that women as well as men participated in internship programs. Only four respondents indicated that women did not participate in such programs. One respondent stated that his institution was a men's school

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[1]Ibid., p. 59.

TABLE 22

COLLEGE CLASSIFICATION REQUIRED OF INTERNS

College Year in Which Students May Intern	No. of Schools Reporting	Per Cent of Total
During the senior year	47	37.9
During the junior or senior year or at the end of the junior year	25	20.2
During the junior year or at the end of the junior year	20	16.1
No definite requirement	9	7.3
During graduate study or during the senior year	8	6.5
During graduate study, during the senior year, during the junior year, or at the end of the junior year	5	4.0
During the junior or sophomore year or at the end of the junior or sophomore year	2	1.6
During graduate study or during or at the end of the sophomore, junior, or senior year	2	1.6
Others	4	3.2
No response	2	1.6
Totals	124	100.0

and the other three stated that women did not avail themselves of the program. Data are summarized in Table 23. Lowe reported that in only 61.6 per cent of the institutions did women participate in internship programs.[1]

TABLE 23

EXTENT OF PARTICIPATION BY WOMEN IN INTERNSHIPS

Practice	No. of Schools Reporting	Per Cent of Total
Women participate in the internship program	115	92.8
Women do NOT participate in the internship program	4	3.2
No response	5	4.0
Totals	124	100.0

Four institutions indicated that a change in this policy had been made within the last five years. One respondent indicated that his institution did not have an internship program five years ago. The other three indicated that the program was as available to women as to men, but that the women had not taken advantage of the program. No one indicated that changes in this policy were being considered.

[1] Ibid., pp. 60-61.

College Supervision of Interns

Sixty-two, or 50 per cent, of the respondents indicated that a full-time member of their college staff supervises the interns through periodic visits. Summarized data appear in Table 24. Lowe reported only 27.4 per cent of the responding institutions made such visits.[1]

TABLE 24

PRACTICES RELATING TO SUPERVISION OF INTERNS THROUGH PERIODIC VISITS

Practice	No. of Schools Reporting	Per Cent of Total
A full-time member of the college staff supervises the interns through periodic visits	62	50.0
A full-time member of the college staff does NOT supervise interns through periodic visits	60	48.4
No response	2	1.6
Totals	124	100.0

In 11 institutions, or 8.8 per cent, the supervisor visits the intern once a month, while in eight, or 6.4 per cent, the supervisor visits the intern once a term. Other practices are revealed in Table 25.

[1] Ibid.

TABLE 25

FREQUENCY OF SUPERVISORS' VISITS TO INTERNS

Frequency of Visits	No. of Schools Reporting	Per Cent of Total
Once a month	11	8.9
Once a term	8	6.5
Once or twice a term	7	5.6
Indeterminate	4	3.2
Once or twice a month	4	3.2
Twice a month	1	.8
Five times during the term	1	.8
No response	89	71.0
Totals	124	100.0

Five respondents indicated that changes had been made in this policy within the past five years; two because no program existed five years ago. One respondent indicated that his institution had changed from on-site visits to telephone visits because of the "limited funds available for visits." Four respondents indicated that change was being considered within the next three years. One reply reported that visits would no longer be made because there was "not enough time" to do so. Another indicated that the proposed establishment of credit for their internship program would require supervision of their interns.

Recipients of the questionnaire were asked to indicate whether the supervisor was a member of the accounting faculty, a member of the business administration faculty but not an instructor in accounting, or if he held some other position. Eighty-four of the respondents indicated that the supervisor was a member of the accounting faculty, ten indicated that he was a member of the business administration faculty (not an instructor of accounting), and eleven stated that he held some other position. Four of the eleven respondents indicated supervisory duties were shared by a member of the accounting faculty and some other individual, such as the college internship director. Two respondents stated that supervision was handled by professional coordinators or career counselors. Only one reply indicated that the Acting Dean, College of Business, operated as supervisor also. Summarized data appear in Table 26.

Three respondents indicated that there had been a change in policy within the last five years. Two of these stated that their institutions had no program five years ago and the other stated that the firm with which the intern is placed does the supervision. There were also three respondents who indicated that change in policy was being considered within the next three years. One of these indicated that his institution was considering a director of internship as there were areas other than accounting in which they sponsor internships. Another stated that if the teaching load of the

accounting faculty member would be reduced, they would assign supervision of interns to a regular accounting faculty member as part of his teaching load.

TABLE 26

FACULTY STATUS OF SUPERVISOR TO INTERNS

Status	No. of Schools Reporting	Per Cent of Total
Supervisor is a member of the accounting faculty	84	67.8
Supervisor is a member of the business administration faculty but NOT an accounting instructor	9	7.2
Other	11	8.9
No Response	20	16.1
Totals	124	100.0

At sixty-nine, or 55.6 per cent, of the institutions studied, the supervisor was assigned a full teaching load in addition to his duties as supervisor of the interns. At 29, or 23.4 per cent, of the institutions, the supervisors had reduced teaching loads. Table 27 presents the summarized data. Lowe reported that two-thirds of the supervisors were assigned full teaching loads.[1]

[1] Ibid., p. 63.

TABLE 27

TEACHING LOADS OF THE SUPERVISORS OF INTERNS

Practice	No. of Schools Reporting	Per Cent of Total
The supervisor is assigned a regular teaching load	69	55.6
The supervisor is assigned a reduced teaching load	29	23.4
The supervisor has no other courses to teach	7	5.6
No response	19	15.4
Totals	124	100.0

In four cases, institutional policy had been changed within the past five years. In two programs, no internship existed five years ago. In the other two cases, the supervisor's teaching load was reduced. Four respondents also indicated that change of policy was being considered within the next three years. In two instances, the institution counted the supervision as a part of the faculty teaching load. In another institution, the teaching load of the supervisor was reduced one course. The other respondent stated that a "reduced load will be assigned if and when the number of interns support teaching time assignment to faculty members."

Courses Required of Interns Prior to Internship

More than half of the respondents to the questionnaire indicated that Principles of Accounting, Intermediate Accounting, and Cost Accounting are required of students before they are eligible for internship. Table 28 shows the courses required of interns before they are considered eligible for internship. Lowe reported that required courses for internship in over half of the institutions included Principles of Accounting, Intermediate Accounting, Auditing, and Advanced Accounting.[1]

TABLE 28

COURSES REQUIRED PRIOR TO INTERNSHIP

Courses Required	No. of Schools Reporting	Per Cent of Total (124)
Principles of Accounting	118	95.2
Intermediate Accounting	112	90.3
Cost Accounting	81	65.3
Auditing	54	43.5
Taxation	53	42.7
Advanced Accounting	35	28.2
Data Processing	33	26.6
Accounting Systems	3	2.4
Courses not listed	11	8.9
No response	2	1.6

[1] Ibid., pp. 63-64.

Five respondents stated that there had been a change in policy within the past five years. Three of these indicated that no internship program existed five years ago. One reply indicated that there had been no formal policy concerning required courses but now there was one. One respondent stated that taxation had been added as a requirement prior to interning. Six respondents indicated that change was being contemplated. Two responded that two courses in Intermediate Accounting would be required instead of just one course. Another stated that Data Processing would be added as a requirement. One indicated that Intermediate would be dropped as a requirement. Two respondents indicated that more accounting courses would be added as requirements because "the more theory, the better."

Respondents were also asked if any student who has completed the required courses would be permitted to engage in the internship. Sixty-five, or 52.4 per cent, responded in the affirmative while 55 stated that he would not be permitted to engage in an internship. Summarized data appear in Table 29. Lowe reported that 28.8 per cent of the institutions responded in the affirmative.[1]

Four respondents stated that changes in this policy had been made within the past five years. One reply indicated that there had been no program five years ago and two indicated that to be eligible for internship, the student must also have

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[1]Ibid., pp. 65-66.

attained a specific grade point average. Only one reply was received that indicated a potential change within the next three years.

TABLE 29

ELIGIBILITY OF STUDENTS FOR INTERNSHIPS UPON COMPLETION OF REQUIRED COURSES

Practice	No. of Schools Reporting	Per Cent of Total
Any student who has completed the required courses may engage in the internship program	65	52.4
Any student who has completed the required courses may NOT engage in the internship program	55	44.4
No response	4	3.2
Totals	124	100.0

Screening Process Employed

Only one institution employed the American Institute of Certified Public Accountants Test, Level I, in the screening of students for internships, but the percentile required for internship was not given. Twenty-five of the returned questionnaries gave no response to this question and twenty-seven marked "other." Of these 27 responses, 18 indicated that the accounting firms did any necessary screening, or else no screening was done. Three indicated that interns

were selected based upon grade point average, personality, adaptability, and/or nomination by an accounting instructor. Two respondents indicated that the students arranged for their own internship with employers. One respondent indicated that they listed eligible students according to overall and accounting grade point average and they went down the list for as many internships as were available. Table 30 shows the grade point averages required by those 72 institutions responding that they had such requirements in all work, in accounting courses, or in business administration courses.

Seven institutions had changed their policies involving grade requirements within the last five years. Three of these institutions had no internship program five years ago, three raised their required overall average, and one indicated that they had dispensed with a required grade point average because the firms involved wanted the right to accept or reject the intern "without regards to grades."

Only three institutions contemplated a change in policy within the next three years. One institution anticipated using the American Institute of Certified Public Accountants Exam, Level I and Level II. One response where no grade point average was required indicated that they may initiate such. The other indicated that the overall average may be raised to "insure quality performance."

TABLE 30

INTERN SCREENING PROCEDURES EMPLOYED BY INSTITUTIONS[ab] (Grade Point Averages)

Average Letter Grade	No. of Schools Requiring		
	In All Work	In Accounting Courses	In Bus. Adm. Courses
A-	0	1	0
B+	0	2	1
B	28	42	14
B-	20	4	2
C+	5	7	1
C	8	2	4
Totals	61	58	22

[a]Based on replies from 72 colleges and universities

[b]Some institutions indicated that a certain grade point average was required, but did not give the grade point required.

Types of Participating Firms

One hundred four respondents of the questionnaire, or 83.8 per cent, stated that they place interns with both local and national public accounting firms. (Table 31.) Lowe reported similar results.[1]

Two respondents indicated that a change in policy had been made within the past five years, both because such a

[1]Ibid., p. 68.

program was not in existence at that time. Two respondents also stated that their institution contemplated change in the policy within the next three years. In both cases, they anticipate inclusion of local firms as participating firms. One respondent indicated this alternative was being considered because of the convenience factor for married students.

TABLE 31

TYPES OF FIRMS WHICH PARTICIPATE IN INTERNSHIP PROGRAMS (Local and National)

Type of Firm	No. of Schools Reporting	Per Cent of Total
Both local and national public accounting firms participate	104	83.8
Only national firms participate	9	7.3
Only local firms participate	9	7.3
No response	2	1.6
Totals	124	100.0

Fifty-five, or 44.4 per cent, of the respondents stated that, in some instances, public accounting interns had been placed with non-CPA firms. (Table 32.) Two institutions had added industrial firms to their internship programs within the past five years and two institutions anticipated adding industrial firms to their programs within the next three years. One respondent stated that this consideration is being given

because their institution believes that sufficient challenge is now being given interns by selected industrial firms.

TABLE 32

NON-CPA FIRMS PARTICIPATING IN PUBLIC ACCOUNTING INTERNSHIP PROGRAMS

Practice	No. of Schools Reporting	Per Cent of Total
Interns are NOT placed with non-CPA firms	62	50.0
Interns are sometimes placed with non-CPA firms	55	44.4
Qualified answer	1	.8
No response	6	4.8
Totals	124	100.0

Placement of More Than One Intern in the Same Office

Ninety, or 72.6 per cent, of the respondents reported that more than one intern is sometimes placed in the same office of a participating firm. Data are summarized in Table 33. Lowe reported 78.2 per cent of the institutions sometimes placed more than one intern in the same office.[1]

Two respondents stated that change in this policy had been made during the past five years; both because no internship program existed at those institutions at that time. Only

[1]Ibid., p. 69.

one response was received which stated that change was being considered within the next three years. "Improvement" was the reason given for this anticipated change.

TABLE 33

POLICIES CONCERNING PLACING OF MORE THAN ONE INTERN IN THE SAME OFFICE OF A PARTICIPATING FIRM

Practice	No. of Schools Reporting	Per Cent of Total
More than one intern is sometimes assigned to the same office of a participating firm	90	72.6
More than one intern is NOT assigned to the same office of a participating firm	29	23.4
Qualified answer	2	1.6
No response	3	2.4
Totals	124	100.0

Working Hours of Interns

Seventy-nine, or 63.7 per cent, of the replies to the questionnaire indicated that the interns are obligated to work for participating firms as many hours a week, including overtime, that junior accountants on the same assignment are working. Data are summarized in Table 34. Most of the 15 respondents included under "other arrangements" gave varying responses

due to the fact that most of their programs included some part-time internships. Lowe reported 78.1 per cent of the respondents in his study were obligated to work the same amount of time as junior accountants.[1]

TABLE 34

WORKING HOURS OF INTERNS

Obligations of Interns	No. of Schools Reporting	Per Cent of Total
As many hours a week, including overtime, as junior accountants on the same assignment are working	79	63.7
Forty hours a week	14	11.3
As mutually agreed between intern and firm	12	9.7
Other arrangements	15	12.1
No response	4	3.2
Totals	124	100.0

Only three respondents indicated that a change in policy had been made within the past five years. Two responded that an internship program had not existed five years ago. The other stated that the policy had changed because their program had been expanded to include some part-time

[1] Ibid., p. 70.

internships. No changes are being contemplated within the next three years.

Distances from Home Campus at Which Interns are Placed

The distance that interns work from campus varies from two miles to 6,000 miles. Fifty-two, or 42 per cent, of the institutions assign some interns to firm offices more than 200 miles from campus. Results of this data are presented in Table 35. Lowe reported 49.3 per cent assigned interns more than 200 miles from campus.[1]

TABLE 35

DISTANCES FROM HOME CAMPUS AT WHICH INTERNS ARE PLACED

Distance from Campus	No. of Schools Reporting	Per Cent of Total
More than 200 miles	52	42.0
101-200 miles	17	13.7
100 miles or less	50	40.3
No response	5	4.0
Totals	124	100.0

[1] Ibid.

Written Agreements Between Colleges and Firms

Twenty-seven, or 21.8 per cent, of the institutions studied have written agreements with firms that participate in the internship program. Data relevant to this question are summarized in Table 36. Lowe reported that only 6.8 per cent of the institutions have written agreements with participating firms.[1]

Three respondents indicated that changes in policy had been made within the last five years, and three also stated that consideration was being given to the use of written agreements within the next three years.

TABLE 36

PRACTICES REGARDING WRITTEN AGREEMENTS BETWEEN COLLEGES AND PARTICIPATING FIRMS

Practice	No. of Schools Reporting	Per Cent of Total
There is no written agreement between the institution and the participating firm	94	75.8
There is a written agreement between the institution and the participating firm	27	21.8
No response	3	2.4
Totals	124	100.0

[1] Ibid., p. 71.

Importance Placed on Specific Experiences for Interns

Recipients of the questionnaire were provided with a checklist of activities including a number of which interns and junior accountants might be expected to experience. They were asked to indicate the relative importance which they placed on the experiences listed. Those activities which 30 or more of the respondents, representing 25 per cent or more of the respondents, considered "essential" were: preparing and/or reviewing trial balances, 37; analyzing accounts, 37; proving cash, 37; preparing bank reconciliations, 37; searching for unrecorded liabilities, 36; testing inventory counts, 34; preparing parts of the audit report, 33; and review of prior year's working papers, 31. The data, presented in Table 37 should be studied in conjunction with Table 71 which lists activities, from the viewpoint of participating firms, most frequently engaged in by interns. Lowe reported those activities being checked as most essential were preparing bank reconciliations, reviewing prior year's work, vouching, and analyzing accounts.[1]

Provision of Specific Experiences by Agreement

Only thirty-one, or 25 per cent, of the respondents indicated that agreements with participating firms contain specific experiences that are to be provided for interns.

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[1] Ibid., pp. 72-74.

TABLE 37

OPINIONS OF RESPONDENTS CONCERNING THE RELATIVE IMPORTANCE OF SELECTED EXPERIENCES FOR INTERNS

Experience	No. and Per Cent of Respondents Who Consider the Experience							
	Essential		Important		Unimportant		No Response	
	No.	Per Cent	No.	Per Cent	No.	Per Cent	No.	Per Cent
Preparing and/or reviewing trial balances	37	29.8	56	45.2	5	4.0	26	21.0
Analyzing accounts	37	29.8	56	45.2	4	3.2	27	21.8
Proving cash	37	29.8	54	43.6	4	3.2	29	23.4
Preparing bank reconciliations	37	29.8	52	42.0	7	5.6	28	22.6
Searching for unrecorded liabilities	36	29.0	53	42.8	6	4.8	29	23.4
Testing inventory counts	34	27.4	59	47.6	3	2.4	28	22.6
Preparing parts of the audit report	33	26.5	54	43.6	8	6.5	29	23.4
Review of prior year's working papers	31	25.0	58	46.8	6	4.8	29	23.4
Supervising inventory count	29	23.4	63	50.8	5	4.0	27	21.8
Reviewing bank reconciliations	29	23.4	58	46.8	6	4.8	31	25.0
Testing inventory prices	27	21.8	66	53.2	3	2.4	28	22.6
Using statistical sampling techniques	26	21.0	63	50.8	6	4.8	29	23.4
Circularizing accounts receivable	26	21.0	61	49.2	10	8.0	27	21.8
Testing payroll transactions	24	19.4	68	54.8	3	2.4	29	23.4
Examining securities	24	19.4	61	49.1	8	6.5	31	25.0
Testing sales and purchases cut-offs	24	19.4	61	49.2	7	5.6	32	25.8
Tracing postings	23	18.5	61	49.2	12	9.7	28	22.6
Aging accounts receivable	22	17.7	67	54.1	7	5.6	28	22.6
Vouching	22	17.7	63	50.8	9	7.3	30	24.2
Examining returned checks	21	16.9	60	48.4	12	9.7	31	25.0
Heading up working papers	21	16.9	52	42.0	21	16.9	30	24.2
Preparing tax returns	19	15.4	53	42.7	19	15.4	33	26.5
Counting cash	19	15.4	52	41.9	20	16.2	33	26.5
Examining and abstracting minutes	18	14.5	56	45.2	22	17.7	28	22.6
Recomputing	18	14.5	55	44.4	19	15.4	32	25.7
Examining contracts	17	13.7	61	49.2	15	12.1	31	25.0
Scanning	17	13.7	58	46.8	16	13.0	33	26.5
Scheduling and proving property ledger and related reserves	16	13.0	65	52.4	11	8.8	32	25.8
Using data processing equipment	14	11.3	59	47.6	20	16.1	31	25.0
Scheduling insurance coverage	13	10.5	62	50.0	16	12.9	33	26.6
Operating office machines	12	9.7	40	32.2	42	33.9	30	24.2
Proofreading	12	9.7	33	26.6	44	35.5	35	28.2
Typewriting	5	4.0	14	11.3	74	59.7	31	25.0

Eleven respondents indicated that no such agreement existed, but that they hoped that interns would be exposed to a variety of typical junior accountant experiences. Table 38 summarizes the data to this question. Lowe reported that 20.5 per cent of the respondents in his study had agreements with participating firms requiring that interns be provided specific experiences.[1]

TABLE 38

PRACTICES OF INSTITUTIONS RELATIVE TO AGREEMENT PROVIDING FOR SPECIFIC EXPERIENCES FOR INTERNS

Practice	No. of Schools Reporting	Per Cent of Total
The arrangement with participating firms does NOT provide that specific experiences are to be provided for interns	91	73.4
The arrangement with participating firms provides that specific experiences are to be provided for interns	31	25.0
No response	2	1.6
Totals	124	100.0

Three respondents indicated that a change in policy had been made within the last five years. Two of these

[1]Ibid., p. 75.

indicated that an internship program had not been in existence five years ago and the other indicated that no credit is given for the internship. Three respondents also indicated that change in policy within the next three years was being considered. One of these stated that their institution "would like to insure equitable experiences for all candidates."

Methods of Assigning Interns

Interns from 89, or 71.8 per cent, of the institutions are employed by participating firms on the basis of interviews. Only one institution assigns interns to firms without benefit of an interview by the firm. Summarized data appear in Table 39. Lowe reported that 61.7 per cent of the interns were employed by firms on the basis of interviews.[1]

Nine respondents stated that a change in this policy had been made within the last five years. Two indicated the change took place because no program existed five years ago. Six respondents stated that interns were assigned to firms five years ago but that now interns are employed by firms on the basis of interviews. One stated that the students found their own positions, if possible, with the accounting staff attempting to place the others. Only two respondents indicated any anticipated change within the next three years. One stated that assignment would be made as the program grows and one

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[1]Ibid., p. 76.

stated that their institution may set up a "pool of qualified students." One respondent indicated that change was necessary because all colleges and universities within the state had "agreed to a uniform policy on placement procedures of interns."

TABLE 39

HOW INTERNS ARE ASSIGNED

Practice	No. of Schools Reporting	Per Cent of Total
Interns are employed by participating firms on the basis of interviews	89	71.8
Interns are assigned to firms by the accounting staff after consideration is given to expressed preferences of participating firms and students	21	17.0
Interns are assigned to firms by the accounting staff, as participating firms do not conduct interviews for interns	1	.8
Combination of the above	6	4.8
Other	5	4.0
No response	2	1.6
Totals	124	100.0

Compensation of Interns

Thirty, or 24.2 per cent, of the respondents stated that interns were paid at a rate set by the school for all

interns. (Table 40.) Lowe reported 20.5 per cent in this category.[1]

TABLE 40

PRACTICES CONCERNING THE COMPENSATION OF INTERNS

Practice	No. of Schools Reporting	Per Cent of Total
Interns are paid at a rate set by the school for all interns	30	24.2
Interns are paid at the prevailing rate for junior accountants in the participating firm where they are hired	28	22.6
Interns are paid an amount below the prevailing rate for junior accountants in the participating firm	27	21.8
Amount is set by the participating firm	7	5.6
Combination of the above	6	4.8
Other practices	24	19.4
No response	2	1.6
Totals	124	100.0

Progress Reports

Sixty-eight, or 54.8 per cent, of the respondents indicated that participating firms file periodic reports on the progress of interns and two respondents indicated that participating firms only file final reports at the end of the internship. Summarized data appear in Table 41. Lowe reported

[1] Ibid., p. 77.

43.7 per cent of the respondents in his study indicated that participating firms filed periodic reports.[1]

TABLE 41

PRACTICES CONCERNING THE FILING OF PERIODIC PROGRESS REPORTS BY FIRMS

Practice	No. of Schools Reporting	Per Cent of Total
Participating firms file periodic reports on the progress of interns	68	54.8
Participating firms do NOT file reports	51	41.2
Participating firms file final reports only	2	1.6
No response	3	2.4
Totals	124	100.0

Two respondents stated that a change in policy had been made within the past five years. Newness of the internship program was given as the reason for the change in both cases. Only one institution indicated that a change in policy within the next three years was being considered. If credit is given for the internship, then periodic progress reports will be required of participating firms by that institution.

[1] Ibid., p. 78.

Terminal Interviews

Replies from 102, or 82.3 per cent, of the institutions stated that interns have a final interview with a representative of the firm during which their performance is evaluated. Five indicated that this is usually the practice, but that it depends upon the firm. Table 42 summarizes this data. Lowe reported 71.3 per cent of the respondents in his study were involved in the practice of a final interview.[1]

TABLE 42

PRACTICES RELATING TO TERMINAL INTERVIEWS

Practice	No. of Schools Reporting	Per Cent of Total
Students have a final interview with a representative of the firm during which their performance is evaluated	102	82.3
Students do NOT have a final interview	12	9.7
Students usually have a final interview but it depends upon the participating firm	5	4.0
No response	5	4.0
Totals	124	100.0

[1] Ibid., p. 80.

Two respondents indicated change had taken place within the past five years; both stating that such a program did not exist at that time. Two respondents also indicated that they anticipated change in this policy within the next three years. One stated that the interviews would be encouraged, but not required. The other stated that "such an interview would be very valuable."

Unsatisfactory Performance of Interns

Recipients of the questionnaire were asked whether an intern is reassigned to another firm when his employment is terminated because of unsatisfactory performance. Seven respondents answered in the affirmative. Thirteen stated that the intern is dropped from the course. Ninety-two, or 74.2 per cent, of the replies stated that they had no experience with the problem. Table 43 summarizes the data. Lowe reported that 2.7 per cent were reassigned, 9.6 per cent were dropped, and 83.6 per cent had no experience in this area.[1]

Two respondents indicated change in policy within the past five years. Both stated that no program existed five years ago. Only one respondent stated that change was anticipated within the next three years, and this was not explained in any way.

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[1] Ibid.

TABLE 43

DISPOSITION OF CASES WHEN INTERN'S EMPLOYMENT IS TERMINATED BECAUSE OF UNSATISFACTORY PERFORMANCE

Practice	No. of Schools Reporting	Per Cent of Total
No experience with the problem	92	74.2
Intern is dropped from the internship	13	10.5
Intern is reassigned to another firm	7	5.7
Intern's grade is lowered or is given a grade of "F"	3	2.4
Other	4	3.2
No response	5	4.0
Totals	124	100.0

Time of Year When Internships are Offered

The time of the year during which internships are offered varies widely. Some are scheduled continuously, 32.3 per cent; during the second semester or quarter, 28.2 per cent; and during the break between semesters, either winter or summer, 11.3 per cent. Other arrangements are indicated in Table 44. Lowe reported parts of two semesters, 27.5 per cent; second semester or quarter, 19.2 per cent; and continuously, 16.4 per cent.[1]

[1]Ibid., p. 81.

TABLE 44

TERMS DURING WHICH INTERNSHIPS ARE OFFERED

Term in Which Offered	No. of Schools Reporting	Per Cent of Total
Continuously	40	32.3
Second semester or quarter	35	28.3
Between semesters, either summer or winter	14	11.3
Summer only	12	9.7
Second semester or quarter and during the summer	5	4.0
First and second semester or quarter	5	4.0
Parts of two semesters	3	2.4
Other arrangements and combinations	7	5.6
No response	3	2.4
Totals	124	100.0

Nine of the respondents indicated that there had been a change in this policy at their institutions within the past five years. Four indicated that they had changed from a situation where the internship overlapped two semesters. This was made possible by addition of the interim period between semesters in the new school calendars. Two stated that their institutions had switched the internship from first semester to second semester. Two stated that no program existed five

years ago. Only two institutions replied that consideration was being given to changing the policy within the next three years. In both instances, more flexibility in the program was given as the reason for the anticipated change. One is going to a situation of continuous internships and the other is considering three, four-month internship periods during the year.

Internships Leading to Permanent Employment

According to the opinion of respondents, approximately 76-100 per cent of the interns from 66 institutions, or 53.2 per cent, enter public accounting upon graduation. Seventeen or 13.7 per cent, estimated the percentage to be 51-75 per cent. Summarized data appear in Table 45. Lowe reported 49.3 per cent ranged between 76-100 per cent.[1]

Fourteen respondents, or 11.3 per cent, stated that this percentage appears to be increasing while 53, or 42.8 per cent, replied that it does not appear to be increasing. These data are summarized in Table 46. Lowe reported that 11 per cent of the respondents in his study indicated the percentage appeared to be increasing and 52 per cent indicated that it did not appear to be increasing.[2]

Forty-five, or 36.3 per cent, of the respondents estimated that from 76-100 per cent of the interns secure permanent employment with the firm which provided the

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[1] Ibid., p. 82. [2] Ibid., p. 83.

TABLE 45

RESPONDENT OPINION AS TO PERCENTAGE OF INTERNS ENTERING PUBLIC ACCOUNTING UPON GRADUATION

Approximate Percentage Entering Public Accounting	No. of Schools Reporting	Per Cent of Total
76-100	66	53.2
51-75	17	13.7
26-50	10	8.1
0-25	3	2.4
Unknown	17	13.7
No response	11	8.9
Totals	124	100.0

TABLE 46

RESPONDENT OPINION REGARDING TRENDS OF INTERN MOVEMENT INTO PUBLIC ACCOUNTING CAREERS

Trend	No. of Schools Reporting	Per Cent of Total
Percentage entering public accounting does NOT appear to be increasing	53	42.7
Percentage entering public accounting appears to be increasing	14	11.3
No response	57	46.0
Totals	124	100.0

internship experience. Eleven, or 8.8 per cent, stated that the percentage may be as low as 0-25 per cent. Responses are presented in Table 47. Lowe reported that 24.7 per cent fell between 76-100 per cent, and 26 per cent fell between 51-75 per cent.[1]

TABLE 47

RESPONDENT OPINION AS TO PERCENTAGE OF INTERNS SECURING PERMANENT EMPLOYMENT WITH THE PARTICIPATING FIRM

Approximate Percentage	No. of Schools Reporting	Per Cent of Total
76-100	45	36.3
51-75	18	14.5
26-50	18	14.5
0-25	11	8.9
Unknown	21	16.9
No response	11	8.9
Totals	124	100.0

Future of Internship Programs

Eighty-four respondents, or 67.8 per cent, stated that they anticipated that the internship programs at their institutions would grow within the next few years whereas 35, or 28.2 per cent, are of the opinion that the programs

[1] Ibid., p. 84.

will remain at about the same level. Data are summarized in Table 48. Lowe reported that 48 per cent of the respondents in his study believed that the programs would grow and 43.8 per cent believed that the programs would remain at about the same level.[1]

TABLE 48

OPINIONS OF RESPONDENTS CONCERNING THE FUTURE OF INTERNSHIP PROGRAMS

Opinion	No. of Schools Reporting	Per Cent of Total
The internship program will grow	84	67.8
The internship program will remain at about the same level	35	28.2
The internship program will decline	2	1.6
The internship program will be discontinued	1	.8
No response	2	1.6
Totals	124	100.0

Internship Contributions to Course Revision

Forty-nine, or 39.5 per cent, of the respondents stated that experiences reported by interns have served as impetus

[1]Ibid.

for changes in other accounting courses, while 64, or 51.6 per cent, stated that they had not. Data are summarized in Table 49. Lowe reported 30.1 per cent of the respondents in his study stated that the experiences had served as an impetus while 53.5 per cent stated that they had not.[1]

TABLE 49

VALUE OF INTERNSHIPS AS IMPETUS FOR CHANGES IN OTHER ACCOUNTING COURSES

Value	No. of Schools Reporting	Per Cent of Total
The internship does NOT serve as impetus for changes in other accounting courses	64	51.6
The internship serves as impetus for changes in other accounting courses	49	39.5
No response	11	8.9
Totals	124	100.0

Intern Reaction as a Contribution to Improvement in Internship Programs

One hundred respondents, or 80.7 per cent, replied that participating firms are informed of intern reaction to the experiences provided by those firms, as a means of improving programs. Thirteen, or 10.5 per cent, stated that provision was not made for supplying firms with this information.

[1] Ibid., p. 85.

(Table 50.) Lowe reported 63 per cent of the firms were notified of intern reactions, whereas 32.9 per cent of the firms were not given this information.[1]

TABLE 50

PRACTICES RELATING TO THE TRANSMITTAL OF INTERN REACTION TO PARTICIPATING FIRMS

Practice	No. of Schools Reporting	Per Cent of Total
Participating firms are informed of intern reaction to the internship	100	80.6
Participating firms are NOT informed of intern reaction to the internship	13	10.5
Qualified answer	3	2.4
No response	8	6.5
Totals	124	100.0

Value of Internships in Placing Graduates

Only eight respondents, or 6.4 per cent, indicated that the internship program does not contribute to the placement of graduates. One hundred two, or 82.3 per cent, attributed this value to the internship programs. Summarized data appear in Table 51. Lowe reported 5.5 per cent of the respondents in his study stated that the internship programs

[1] Ibid., p. 87.

did not contribute to the placement of graduates whereas 85 per cent stated that they did.[1]

TABLE 51

CONTRIBUTION OF INTERNSHIP PROGRAMS TO THE PLACEMENT OF GRADUATES

Opinion	No. of Schools Reporting	Per Cent of Total
The internship plan has been of value in placing graduates	102	82.3
The internship plan has NOT been of value in placing graduates	8	6.4
Qualified answer	1	.8
No response	13	10.5
Totals	124	100.0

Value of Internships in Increasing Cooperation and Understanding Between Practitioners and Faculty

One hundred four, or 83.9 per cent, of the respondents indicated that the internship program served to increase cooperation and understanding between practitioners and members of the accounting faculty. Responses are presented in Table 52. Lowe reported that 90.4 per cent responded in a like manner in his study.[2]

[1] Ibid.

[2] Ibid., p. 88.

TABLE 52

VALUE OF INTERNSHIPS IN IMPROVING RELATIONSHIPS BETWEEN PRACTITIONERS AND FACULTY

Opinion	No. of Schools Reporting	Per Cent of Total
The internship program increases cooperation and understanding between practitioners and members of the accounting faculty	104	83.9
The internship program does NOT increase cooperation and understanding between practitioners and members of the accounting faculty	6	4.8
Qualified answer	2	1.6
No response	12	9.7
Totals	124	100.0

Value of Internships in Attracting Accounting Majors

Seventy-six, or 61.3 per cent, of the respondents were of the opinion that the internship plan has proven to be of value in attracting students to major in accounting. Data are summarized in Table 53. Lowe's study reported 57.5 per cent of the respondents of the same opinion.[1]

[1] Ibid., p. 89.

TABLE 53

VALUE OF INTERNSHIPS IN ATTRACTING ACCOUNTING MAJORS

Opinion	No. of Schools Reporting	Per Cent of Total
The internship plan has proven to be of value in attracting students to major in accounting	76	61.3
The internship plan has NOT proven to be of value in attracting students to major in accounting	30	24.2
No response	18	14.5
Totals	124	100.0

Industrial and/or Governmental Internships

Ninety, or 72.6 per cent, of the respondents replied that their institutions sponsor industrial and/or governmental internships, as well as internships in public accounting. Twenty-eight, or 22.6 per cent, indicated that they did not sponsor industrial and/or governmental internship programs. Data are summarized in Table 54. Lowe reported that 57.5 per cent, or 42 of the respondents in his study indicated that their institutions sponsored such programs.[1]

[1]Ibid., p. 88.

TABLE 54

SPONSORSHIP OF INDUSTRIAL AND/OR GOVERNMENTAL INTERNSHIP PROGRAMS BY RESPONDENT INSTITUTIONS

Practice	No. of Schools Reporting	Per Cent of Total
An internship program in industrial and/or governmental accounting is sponsored	90	72.6
An internship program in industrial and/or governmental accounting is NOT sponsored	28	22.6
No response	6	4.8
Totals	124	100.0

Questionnaire No. 3

Questionnaire No. 3 was initially mailed to 763 practitioners, accounting firms, or branch offices of accounting firms. The mailing list was compiled by randomly selecting a five per cent sample from the publication Accounting Firms and Practitioners 1971, (New York: American Institute of Certified Public Accountants, 1972), after having first eliminated those firm and practitioner names known to be participating in internship programs. Thirty-five of these were returned undelivered because of incorrect or inadequate addresses or because the addressees had moved and left no forwarding address. Of the original mailing of 763 questionnaires, replies were received from 488 practitioners or firms, representing

a return of 63.9 per cent. Of these 488 responses, 33 questionnaires were returned by respondents indicating that they did, in fact, participate in an internship program; 11 replied that the firm was no longer in business, five of which stated that the reason for discontinuing business was the death or retirement of the practitioner; three respondents indicated that they were practicing attorneys and did no work in the accounting area, although they still retained a membership in the AICPA; two respondents indicated that they were limited in time and could not devote the time needed to complete the questionnaire; and four responses were not usable because of lack of identification of the respondent. Therefore, the data in this section are based on 435 replies, representing replies from 48 states, the District of Columbia, and Puerto Rico.

Only 34 of the respondents, or 7.8 per cent, indicated that they had ever participated with colleges or universities in a public accounting internship program. Thirteen of these firms first participated during the five-year period 1965 to 1969. Of the 34 firms which have withdrawn from the program, 19 have withdrawn since 1969. Data are summarized in Table 55.

Twenty-six of the 34 practitioners and firms responding, participated in the program from one to five years. Four had participated from six to ten years, two from ten to 15 years, and two had participated in the program over 15 years before they withdrew. Summarized data appear in Table 56.

TABLE 55

TIME PERIODS IN WHICH PRACTITIONERS AND FIRMS PARTICIPATED IN AND WITHDREW FROM INTERNSHIP PROGRAMS

Time Period	No. of Firms First Participating During the Period	No. of Firms Withdrawing During the Period
Before 1940	0	0
1940-1944	0	0
1945-1949	2	0
1950-1954	1	1
1955-1959	1	0
1960-1964	7	2
1965-1969	13	12
1970-1973	10	19
Totals	34	34

Table 57 reveals the reasons underlying the withdrawal of practitioners and firms from college and university sponsored accounting internship programs. Lack of interest on the part of colleges and universities in the area was checked by six respondents. Five checked insufficient personnel to supervise the program properly. Another five checked lack of interest on the part of the interns. Five of those who checked "other" did so because of the attitude of the college or university representatives. Two of these stated that no intern

TABLE 56

LIFE SPAN OF PRACTITIONERS AND FIRMS WHO HAVE WITHDRAWN FROM AN ACCOUNTING INTERNSHIP PROGRAM

Number of Years of Participation	No. of Firms	Per Cent of Total
1-5	26	76.5
6-10	4	11.8
11-15	2	5.9
16-20	1	2.9
Over 20	1	2.9
Totals	34	100.0

TABLE 57

REASONS PRACTITIONERS AND FIRMS WITHDRAW FROM INTERNSHIPS

Reasons Checked	No. of Respondents Checking[a]
Lack of interest on the part of colleges and universities in the area	6
Insufficient personnel to supervise the program properly	5
Lack of interest on the part of interns	5
Interns assigned (or chosen) were not properly qualified	4
Expenses involved in the administration of the internship	2
Other	15
Total	37

[a]Some respondents checked more than one reason

was provided by the institution. The other two replied that the institution recommended that students intern with and seek employment with national firms. These were local firms. The other indicated that their firm had not been asked to participate again. Six of those checking "other" indicated that the reason for withdrawal was because the nature of the work performed by the firm was not suitable for interns. One respondent did not check anything.

Each respondent was asked to give his opinion as to whether a properly organized and conducted public accounting internship program is more valuable to students than an equivalent period of additional classroom instruction in accounting. A number of respondents gave qualified answers or did not express an opinion. Three hundred sixty-one, or 83 per cent, replied in the affirmative. A summary of responses is presented in Table 58.

Those respondents who were convinced of the possible value of public accounting internships were asked to state what consideration had prevented them from participating in these programs. Most frequently checked reasons were: had not been asked to participate in such a program, 209; the matter has not been considered, 85; insufficient personnel to supervise the program properly, 71; and expense involved in the administration of internships, 69. Ninety-two of the respondents mentioned reasons other than those provided. The most commonly mentioned reasons were (1) the firm size or

TABLE 58

OPINIONS OF PRACTITIONERS CONCERNING THE POTENTIAL VALUE OF INTERNSHIP PROGRAMS

Opinion	No. of Practitioners Responding	Per Cent of Total
A properly organized and conducted public accounting internship program is potentially more valuable to students than an equivalent period of additional classroom instruction in accounting	361	83.0
A properly organized and conducted public accounting internship program is NOT potentially more valuable to students than an equivalent period of additional classroom instruction in accounting	35	8.0
Qualified answer	9	2.1
No response	30	6.9
Totals	435	100.0

size of the professional staff was too small, (2) the type of work done by the firm or office is not the type that interns could do, and (3) part-time students were presently employed so there was no reason to participate in an internship program. Table 59 summarizes the data.

Only sixty respondents indicated that consideration was being given to participation in an internship program within the next three years, while 356 indicated that such action was not contemplated. Table 60 summarizes these data.

TABLE 59

REASONS FOR NOT PARTICIPATING IN AN INTERNSHIP PROGRAM

Reason Checked	No. of Practitioners Checking[a]
Have never been asked to participate in such a program	209
The matter has not been considered	85
Insufficient personnel to supervise	71
Expense involved in the administration of internships	69
Lack of interest on the part of colleges and universities in the area	47
Inadequate number of colleges and universities, with majors in accounting, in the geographical area in which located	38
Difficulty in arriving at a schedule satisfactory to the firm, the college, and the student involved	35
Inadequate number of accounting majors in the geographical area in which located	17
Others	92
No response	19

[a]Many respondents checked more than one reason.

TABLE 60

PLANS OF PRACTITIONERS CONCERNING THE PARTICIPATION IN INTERNSHIP PROGRAMS

Intention	No. of Practitioners Responding	Per Cent of Total
Consideration is being given to participation in a public accounting internship program within the next three years	60	13.8
Consideration is NOT being given to the participation in a public accounting internship program within the next three years	356	81.8
Qualified answer	4	.9
No response	15	3.5
Totals	435	100.0

One hundred eighty-six, or 52.2 per cent, of those who stated that they were not considering participation in internship programs, indicated that they would consider the matter if action were initiated by colleges and universities in their areas.

Sixty-seven of the respondents replied to the question concerning participation in cooperative education programs or informal work-experience programs for college students interested in following a career in public accounting. Of these, sixty of the respondents stated that they employed

accounting students part-time while enrolled in school or during summers. Some of these do so with the intention of making them permanent employees upon graduation. Three firms cooperate in cooperative education programs with secondary schools. One respondent indicated that he offers to "pay tuition and buy books for potential employees." One respondent stated that he helps new CPAs get established as a SCORE volunteer.

Several respondents to questionnaires stated that they believed interns were not properly qualified to do the type of work expected of them in medium or small firms. Several other respondents indicated on the questionnaire that there is fierce competition between large national and international firms and the local firms. One such respondent stated: "The program will not be considered until colleges realize the medium size firm can't train the intern and continue to get kicked in the teeth when it is time to hire them on a full-time basis." Some went on to state that they believed internships with small firms were much more beneficial to students. One such reply was as follows: "Having participated in an internship program while attending college, I found the experience invaluable. As a past member of a national accounting firm, I observed numerous interns from various colleges. Unfortunately, too often the interns were assigned menial tasks where they learned nothing. I think that a more formal program, as to type of assignments, etc., between colleges and the participating firms would help alleviate some of the existing problems."

Questionnaire No. 4

Respondents to questionnaire No. 2 were asked to supply names and addresses of practitioners and firms with whom they placed interns. The purpose of this question was to provide the researcher with a list of names for questionnaire No. 4. Only fifty-six of those who replied to questionnaire No. 2 supplied names of participating firms. Several respondents indicated that this was confidential information and could not be supplied. One such respondent replied "Get your own firms!! We have spent 13 years developing this confidential list and I am most reluctant to comply with this request."

Questionnaire No. 4 was initially mailed to 263 firms that were known to participate in internship programs in public accounting. Another 33 were mailed upon receipt of questionnaire No. 3 indicating that they were, in fact, participating in such a program. Of these 296 questionnaires, three were not deliverable because of incorrect or insufficient addresses; thus, questionnaire No. 4 was delivered to 293 practitioners and firms. Replies were received from 198, representing a return of 67.6 per cent. Seventeen of these responded by letter but did not complete the questionnaire; three responded that they did not participate in such a program; and eleven were not usable for other reasons. Therefore, the data in this section are based on 167 replies, representing experiences by practitioners and firms in 27 states and the District of Columbia.

Length of Time Offices Have Participated in Internship Programs

Three of the respondents indicated that they first participated in internship programs in public accounting prior to 1940, the one having participated the longest starting in 1935. Seventy-nine, or 47.3 per cent, began participating between the years 1960 and 1969, and thirty-seven did not begin participating until 1970 or after. The data are summarized in Table 61.

TABLE 61

PERIODS IN WHICH PRACTITIONERS AND FIRMS FIRST PARTICIPATED IN INTERNSHIP PROGRAMS

Period	No. of Practitioners Responding	Per Cent of Total
Before 1940	3	1.8
1940-1949	7	4.2
1950-1959	21	12.6
1960-1969	79	47.3
1970-1973	37	22.1
Unknown	15	9.0
No Response	5	3.0
Totals	167	100.0

Extent of Participation by Practitioners and Firms

The number of interns employed by individual practitioners or offices between January 1, 1972, and January 1, 1973, ranged from zero in 12 offices to more than twenty interns in 9 offices. More than fifty per cent of the offices employed five or fewer interns during this one-year period. Summarized data appear in Table 62.

TABLE 62

NUMBER OF INTERNS EMPLOYED IN ACCOUNTING OFFICES
(January 1, 1972--January 1, 1973)

Number of Interns Employed	No. of Practitioners Responding	Per Cent of Total
0	12	7.2
1-2	58	34.7
3-5	46	27.5
6-10	29	17.4
11-15	6	3.6
16-20	4	2.4
Over 20	9	5.4
Unknown	1	.6
No response	2	1.2
Totals	167	100.0

Enrollment of Interns in Additional Courses

One hundred forty-two respondents, or 85 per cent, indicated that interns should not be permitted to enroll in additional courses during the internship period. Only 20 responded that interns should be permitted to enroll in additional courses during the internship. Data are summarized in Table 63.

TABLE 63

ENROLLMENT OF INTERNS IN ADDITIONAL COURSES DURING THE INTERNSHIP FROM THE VIEWPOINT OF PRACTITIONERS

Viewpoint	No. of Practitioners Responding	Per Cent of Total
Interns should NOT be permitted to enroll for additional courses during the internship period	142	85.0
Interns should be permitted to enroll for additional courses during the internship period	20	12.0
Qualified answer	5	3.0
Totals	167	100.0

Placement of the Internship Experience

Seventy-two, or 43.1 per cent, of the respondents permit students to intern with their firms during the senior

year. Twenty-three indicated that the classification of the student was not important as the eligibility for internship with their firms depended upon the courses completed and other factors. Data are summarized in Table 64.

One hundred sixty-three of the respondents believed that the placement of the internship experience was appropriate. Two respondents indicated that the senior year was too late in the students' educational process, and one stated that during graduate study or during the senior or junior year was too late in the educational process because it interferred with recruitment. Table 65 summarizes this data.

Participation by Women in Internship Programs

One hundred forty-one, or 84.4 per cent, of those practitioners who responded to the questionnaire indicated that women as well as men participated in internship programs. Only nine respondents indicated that women did not participate in such programs. Sixteen respondents, or 9.6 per cent, gave qualified answers indicating that no women had participated to date, but that they would be considered as interns on the same basis as men, should they apply. Summarized data appear in Table 66.

TABLE 64

COLLEGE CLASSIFICATION REQUIRED OF INTERNS BY PARTICIPATING PRACTITIONERS

College Year in Which Students May Intern	No. of Practitioners Responding	Per Cent of Total
Senior year	72	43.1
No definite time--depends upon courses completed and other factors	23	13.7
During the junior year or at the end of the junior year	16	9.6
During the junior or senior year or at the end of the junior year	16	9.6
During graduate study, during the senior or junior year or at the end of the junior year	16	9.6
During graduate study or during the senior year	15	9.0
During graduate study, during the senior, junior, or sophomore year, or at the end of the junior or sophomore year	4	2.4
During the sophomore year or at the end of the sophomore year	3	1.8
Other	2	1.2
No response	0	.0
Totals	167	100.0

TABLE 65

PRACTITIONER EVALUATION OF PLACEMENT OF THE INTERNSHIP EXPERIENCE

Viewpoint	No. of Practitioners Responding	Per Cent of Total
The placement of the internship experience is appropriate	163	97.6
The placement of the internship experience is too late in the students' educational process	3	1.8
The placement of the internship experience is too early in the students' educational process	0	.0
No response	1	.6
Totals	167	100.0

TABLE 66

EXTENT OF PARTICIPATION BY WOMEN IN INTERNSHIPS

Practice	No. of Practitioners Responding	Per Cent of Total
Women participate in the internship programs	141	84.4
Women do NOT participate in the internship programs	9	5.4
Qualified answer	16	9.6
No response	1	.6
Totals	167	100.0

College Supervision of Interns

Only 27 of the respondents, or 16.2 per cent, indicated that a full-time member of the college or university staff of sponsoring institutions supervise the interns through periodic visits. Thirteen responded that such visits occurred by some institutions, but not by all. Data are summarized in Table 67.

TABLE 67

PRACTICES RELATING TO SUPERVISION OF INTERNS BY SPONSORING INSTITUTIONS

Practice	No. of Practitioners Responding	Per Cent of Total
A full-time member of the college or university staff of sponsoring institutions does NOT supervise the interns through periodic visits	125	74.8
A full-time member of the college or university staff of sponsoring institutions does supervise the interns through periodic visits	27	16.2
Qualified answer	13	7.8
No response	2	1.2
Totals	167	100.0

Courses Recommended of Interns by Practitioners Prior to Internship

All respondents to the questionnaire indicated that Principles of Accounting should be completed by students before being admitted to the internship program. In addition, more than half of the respondents believe that Intermediate Accounting, Auditing, and Taxation should be completed by students prior to being admitted to the internship program. Table 68 shows the accounting courses recommended of students by practitioners prior to being admitted to the internship program. Two respondents suggested courses other than those listed. One suggested Introduction to Internship and one suggested Basic Workpaper Techniques.

TABLE 68

ACCOUNTING COURSES RECOMMENDED OF STUDENTS BY PRACTITIONERS PRIOR TO INTERNSHIP

Courses	No. of Practitioners Responding	Per Cent of Total (167)
Principles of Accounting	167	100.0
Intermediate Accounting	165	98.8
Auditing	126	75.4
Taxation	85	51.0
Advanced Accounting	82	49.1
Cost Accounting	61	36.5
Accounting Systems	23	13.8
Courses not listed	2	1.2

Respondents were also asked which related business courses they believed should be completed by students prior to being admitted to the internship program. Only 150 respondents replied to this question. Of the 150 responses, more than half of them stated that Business Communications, Finance, and Economics should be completed by students prior to internship. Three respondents suggested courses other than those listed. One suggested Business Machines, one suggested Business Policies, and one indicated that all related business courses for junior or senior standing should be completed. Summarized data appear in Table 69.

TABLE 69

RELATED BUSINESS COURSES RECOMMENDED OF STUDENTS BY PRACTITIONERS PRIOR TO INTERNSHIP

Courses	No. of Practitioners Responding	Per Cent of Total (150)
Business Communications	117	78.0
Finance	81	54.0
Economics	78	52.0
Business Law	74	49.3
Statistics	72	48.0
Data Processing	60	40.0
Management	41	27.3
Marketing	15	10.0
Courses not listed	3	2.0

In addition, respondents to this questionnaire were asked to suggest other courses (other than general education courses) that they believed should be completed by students prior to being admitted to the internship program. One hundred thirteen respondents either left this section blank or wrote in the word "none." Those courses mentioned most often were: English Composition or Advanced Writing, 19; Speech, 12; Human or Personal Relations, 5; Psychology, 5; and assorted courses in Mathematics, 6. Also included as suggestions were four business courses. These included Business or Office Machines, 7; Business Math, 2; Personnel Management, 2; and Survey of Business, 1.

Respondents were then asked if any student who has completed the required courses should be permitted to engage in the internship program. Eighty-seven of the respondents, or 52.1 per cent, responded that any student who has completed the required courses should NOT be permitted to engage in the internship program. Eight respondents gave qualified answers, indicating that this was simply one of the factors that should be considered in determining the eligibility of a student for participation in an internship program. A report of the responses to this question is tabulated in Table 70.

TABLE 70

ELIGIBILITY OF STUDENTS FOR INTERNSHIPS UPON COMPLETION OF REQUIRED COURSES

Recommendation by Practitioners	No. of Practitioners Responding	Per Cent of Total
Any student who has completed the required courses should NOT be permitted to engage in the internship program	87	52.1
Any student who has completed the required courses should be permitted to engage in the internship program	67	40.1
Qualified answer	8	4.8
No response	5	3.0
Totals	167	100.0

Importance Placed on Specific Experiences for Interns

Recipients of this questionnaire were provided with a checklist of activities including a number of which interns and junior accountants might be expected to experience. They were asked to indicate the relative importance which they placed on the experiences listed. Those activities which 42 or more of the respondents, representing 25 per cent or more of those responding, considered "essential" were: preparing bank reconciliations, 63; reviewing bank reconciliations, 59; vouching, 54; preparing and/or reviewing trial balances, 54;

TABLE 71

OPINIONS OF PRACTITIONERS CONCERNING THE RELATIVE IMPORTANCE OF SELECTED EXPERIENCES FOR INTERNS

Experience	No. and Per Cent of Respondents Who Consider the Experience							
	Essential		Important		Unimportant		No Response	
	No.	Per Cent	No.	Per Cent	No.	Per Cent	No.	Per Cent
Preparing bank reconciliations	63	37.7	74	44.3	19	11.4	11	6.6
Reviewing bank reconciliations	59	35.3	80	47.9	16	9.6	12	7.2
Vouching	54	32.3	96	57.5	8	4.8	9	5.4
Preparing and/or reviewing trial balances	54	32.3	84	50.3	19	11.4	10	6.0
Examining	52	31.1	84	50.3	11	6.6	20	12.0
Analyzing accounts	49	29.3	100	59.9	8	4.8	10	6.0
Review of prior year's working papers	49	29.3	92	55.1	17	10.2	9	5.4
Testing inventory counts	46	27.5	101	60.5	10	6.0	10	6.0
Tracing postings	46	27.5	94	56.3	16	9.6	11	6.6
Proving cash	46	27.5	87	52.1	23	13.8	11	6.6
Circularizing accounts receivable	42	25.1	98	58.7	17	10.2	10	6.0
Testing inventory prices	41	24.6	102	61.0	12	7.2	12	7.2
Operating office machines	41	24.6	65	38.9	50	29.9	11	6.6
Testing sales and purchases cut-offs	37	22.1	109	65.3	11	6.6	10	6.0
Testing payroll transactions	36	21.5	109	65.3	11	6.6	11	6.6
Heading up working papers	36	21.6	60	35.9	58	34.7	13	7.8
Searching for unrecorded liabilities	32	19.1	103	61.7	20	12.0	12	7.2
Counting cash	32	19.1	64	38.4	60	35.9	11	6.6
Aging accounts receivable	31	18.5	105	62.9	21	12.6	10	6.0
Preparing tax returns	30	18.0	78	46.7	47	28.1	12	7.2
Recomputing	29	17.4	92	55.0	29	17.4	17	10.2
Preparing parts of the audit report	29	17.4	84	50.3	42	25.1	12	7.2
Using statistical sampling techniques	26	15.6	83	49.7	46	27.5	12	7.2
Supervising inventory count	25	15.0	66	39.5	56	33.5	20	12.0
Examining securities	17	10.2	96	57.5	42	25.1	12	7.2
Scheduling and providing property ledger and related reserves	14	8.4	106	63.5	26	15.6	21	12.6
Scanning	13	7.8	95	56.9	43	25.7	16	9.6
Proofreading	12	7.2	55	32.9	87	52.1	13	7.8
Scheduling insurance coverage	8	4.8	101	60.5	47	28.1	11	6.6
Examining contracts	7	4.2	72	43.1	71	42.5	17	10.2
Examining and abstracting minutes	6	3.6	66	39.5	77	46.1	18	10.8
Using data processing equipment	2	1.2	42	25.1	109	65.3	14	8.4
Typewriting	0	.0	9	5.4	144	86.2	14	8.4

examining, 52; analyzing accounts, 49; review of prior year's working papers, 49; testing inventory counts, 46; tracing postings, 46; proving cash, 46; and circularizing accounts receivables, 42. The data presented in Table 71 should be studied in conjunction with Table 37 which lists activities from the viewpoint of educators which they believe most beneficial to interns.

Placement of More Than One Intern in the Same Office

One hundred thirty-six, or 81.4 per cent, of the respondents reported that more than one intern is sometimes employed in the same office at the same time. Data are summarized in Table 72.

TABLE 72

POLICIES CONCERNING EMPLOYMENT OF MORE THAN ONE INTERN IN THE SAME OFFICE AT THE SAME TIME

Practice	No. of Practitioners Responding	Per Cent of Total
More than one intern is sometimes employed in the same office at the same time	136	81.4
More than one intern is NOT employed in the same office at the same time	28	16.8
Qualified answer	1	.6
No response	2	1.2
Totals	167	100.0

Respondents were also asked whether more than one intern from the same college or university were ever assigned to the same office at the same time. One hundred eighteen, or 70.7 per cent, of the respondents indicated that sometimes more than one intern from the same institution was assigned to the same office. Summarized data appear in Table 73.

TABLE 73

POLICIES CONCERNING EMPLOYMENT OF MORE THAN ONE INTERN FROM THE SAME INSTITUTION IN THE SAME OFFICE AT THE SAME TIME

Practice	No. of Practitioners Responding	Per Cent of Total
More than one intern from the same college or university are sometimes employed in the same office at the same time	118	70.7
More than one intern from the same college or university are NOT employed in the same office at the same time	45	26.9
Qualified answer	3	1.8
No response	1	.6
Totals	167	100.0

Working Hours of Interns

One hundred thirty-five, or 80.8 per cent, of the replies to this questionnaire indicated that the interns are obligated to work for the practitioner or office as many hours a week, including overtime, that junior accountants on the same assignment are working. The eighteen respondents indicating arrangements other than those stated by the researcher included several offices where part-time interns were used, with a minimum of 20 hours per week set, but allowing for more hours if the course load being carried by the intern permitted it. Data are summarized in Table 74.

TABLE 74

WORKING HOURS OF INTERNS

Obligation of Interns	No. of Practitioners Responding	Per Cent of Total
As many hours a week, including overtime, as junior accountants on the same assignment are working	135	80.8
Forty hours a week	12	7.2
Other arrangements	18	10.8
No response	2	1.2
Totals	167	100.0

Distances of Internship Offices from Home Campus

The distance that interns work from campus varies from one mile to 3,000 miles according to practitioners. Forty-eight, or 28.8 per cent, of the respondents indicated that interns were sometimes more than 200 miles from their home campuses during the internship period. Results of this question are presented in Table 75.

TABLE 75

DISTANCES OF INTERNSHIP OFFICES FROM HOME CAMPUS

Distance from Campus	No. of Practitioners Responding	Per Cent of Total
More than 200 miles	48	28.8
101-200 miles	44	26.3
100 miles or less	72	43.1
No response	3	1.8
Totals	167	100.0

Written Agreements Between Colleges and Firms

Forty-three, or 25.7 per cent, of the practitioners responding indicated that written agreements are in effect with sponsoring institutions. Data relevant to this question are summarized in Table 76.

TABLE 76

PRACTICES REGARDING WRITTEN AGREEMENTS BETWEEN COLLEGES AND EMPLOYING FIRMS

Practice	No. of Practitioners Responding	Per Cent of Total
There is no written agreement between the institution and the participating firm	117	70.1
There is a written agreement between the institution and the participating firm	43	25.7
Qualified answer	6	3.6
No response	1	.6
Totals	167	100.0

Provision of Specific Experiences by Agreement

Respondents were asked to indicate whether the agreement with sponsoring institutions provides that specific experiences are to be provided for interns. Only 23, or 13.8 per cent, of the respondents answered in the affirmative. Summarized data appear in Table 77.

TABLE 77

NATURE OF AGREEMENTS BETWEEN SPONSORING INSTITUTIONS AND PARTICIPATING FIRMS

Practice	No. of Practitioners Responding	Per Cent of Total
There is no provision that specific experiences are to be provided by participating firms	106	63.5
There is provision that specific experiences are to be provided by participating firms	23	13.8
Qualified answer	2	1.2
No response	36	21.5
Totals	167	100.0

Methods of Assigning Interns

Ninety-nine, or 59.3 per cent, of the respondents indicated that interns are employed by their firm on the basis of interviews. Thirty-eight of the respondents stated that their firm conducted interviews with potential interns, then assignment of interns was made by the accounting staff of the sponsoring institution, after considering expressed preferences of the firm and the intern. Data are summarized in Table 78.

TABLE 78

HOW INTERNS ARE ASSIGNED

Practice	No. of Practitioners Responding	Per Cent of Total
Interns are employed by participating firms on the basis of interviews	99	59.3
Firms conduct interviews, then interns are assigned to firms by accounting staffs of sponsoring institutions, based on preferences of firms and interns	38	22.7
Interns are assigned to firms by the accounting staff after consideration is given to expressed preferences of participating firms and interns	18	10.8
Interns are assigned to firms by the accounting staff as firms do not conduct interviews for interns	4	2.4
Other	8	4.8
Totals	167	100.0

Compensation of Interns

Eighty-three, or 49.7 per cent, of the respondents stated that interns are paid at a rate set by the school for all interns while thirty-seven, or 22.2 per cent, stated that

interns are paid an amount below the prevailing rate for junior accountants in their firm. Summarized data appear in Table 79.

TABLE 79

PRACTICES CONCERNING THE COMPENSATION OF INTERNS

Practices	No. of Practitioners Responding	Per Cent of Total
Interns are paid at a rate set by the schools for all interns	83	49.7
Interns are paid an amount below the prevailing rate for junior accountants in the firm where they are hired	37	22.2
Interns are paid at a rate set by the schools for all interns which is below the prevailing rate for junior accountants in the firm where they are hired	30	17.9
Interns are paid at the prevailing rate for junior accountants in the firm where they are hired	9	5.4
Interns are not paid	2	1.2
Other practices	6	3.6
Totals	167	100.0

Progress Reports

One hundred thirteen, or 67.7 per cent, of the respondents indicated that they file periodic reports on the progress of interns with sponsoring colleges and universities. (Table 80.)

TABLE 80

PRACTICES CONCERNING THE FILING OF PERIODIC PROGRESS REPORTS WITH SPONSORING INSTITUTIONS

Practice	No. of Practitioners Responding	Per Cent of Total
Participating firms file periodic reports on the progress of interns with sponsoring institutions	113	67.7
Participating firms do NOT file periodic reports on the progress of interns with sponsoring institutions	42	25.1
Qualified answer	11	6.6
No response	1	.6
Totals	167	100.0

Terminal Interviews

Replies from 159, or 95.2 per cent, of the practitioners indicated that interns have a final interview with a representative of the firm during which their performance is evaluated. Results appear in Table 81.

TABLE 81

PRACTICES RELATING TO TERMINAL INTERVIEWS

Practice	No. of Practitioners Responding	Per Cent of Total
Interns have a final interview with a representative of the firm during which their performance is evaluated	159	95.2
Interns do NOT have a final interview	6	3.6
Qualified answer	2	1.2
Totals	167	100.0

Unsatisfactory Performance of Interns

Recipients of the questionnaire were asked to indicate the action taken by their firm concerning the unsatisfactory performance of an intern. Seventy-nine, or 47.3 per cent, of the respondents stated that the intern is counseled, but remains on the job, while 66 respondents indicated that they had had no experience with the problem. Summarized data appear in Table 82.

TABLE 82

DISPOSITION OF CASES WHEN INTERN'S PERFORMANCE IS UNSATISFACTORY

Practice	No. of Practitioners Responding	Per Cent of Total
Interns are counseled, but remain on the job	79	47.3
No experience with the problem	66	39.5
No experience with the problem, but should it occur, the intern would either be counseled or his employment would be terminated, depending upon the nature of the infraction	10	6.0
The intern's employment would be terminated	10	6.0
No response	2	1.2
Totals	167	100.0

Internships Leading to Permanent Employment

Seventy, or 41.9 per cent, of the respondents stated that from 76-100 per cent of the students who intern with their firms are offered permanent employment with their firms upon graduation. The results of the replies to this question are indicated in Table 83.

TABLE 83

RESPONDENT OPINION AS TO THE PERCENTAGE OF INTERNS OFFERED PERMANENT EMPLOYMENT WITH THEIR FIRMS

Approximate Percentage	No. of Practitioners Responding	Per Cent of Total
76-100	70	41.9
51-75	43	25.7
26-50	34	20.4
0-25	11	6.6
Unknown	8	4.8
No response	1	.6
Totals	167	100.0

Respondents were also asked to indicate approximately what percentage of those interns offered permanent employment actually accepted permanent employment with the firm with which they interned. Ninety-one, or 54.5 per cent, of the respondents stated that from 76-100 per cent of those interns offered permanent employment with the firms with which they interned did accept the offer. Data are summarized in Table 84.

TABLE 84

RESPONDENT OPINION AS TO THE PERCENTAGE OF INTERNS ACCEPTING OFFERS OF PERMANENT EMPLOYMENT WITH THEIR FIRMS

Approximate Percentage	No. of Practitioners Responding	Per Cent of Total
76-100	91	54.5
51-75	31	18.5
26-50	25	15.0
0-25	10	6.0
Unknown	9	5.4
No response	1	.6
Totals	167	100.0

Future of Internship Programs

Seventy-one, or 42.5 per cent, of the practitioners responding to the questionnaire stated that they believed the internship program participated in by their firm would grow within the next few years, whereas 89 stated that it would remain at about the same level. Data are summarized in Table 85.

TABLE 85

OPINION OF PRACTITIONERS CONCERNING THE FUTURE OF INTERNSHIP PROGRAMS

Opinion	No. of Practitioners Responding	Per Cent of Total
The internship program will remain at about the same level	89	53.3
The internship program will grow	71	42.5
The internship program will decline	4	2.4
The internship program will be discontinued	1	.6
Qualified answer	1	.6
No response	1	.6
Totals	167	100.0

Transmittal of Intern Reaction to Participating Firms

One hundred fifteen, or 68.9 per cent, of the respondents indicated that their firms are informed of intern reaction to the experiences provided by the firms during the internship. (Table 86.)

TABLE 86

PRACTICES RELATING TO THE TRANSMITTAL OF INTERN REACTION TO PARTICIPATING FIRMS

Practice	No. of Practitioners Responding	Per Cent of Total
Firms are informed of intern reaction to the internship by sponsoring institutions	115	68.9
Firms are NOT informed of intern reaction to the internship by sponsoring institutions	39	23.3
Qualified answer	13	7.8
Totals	167	100.0

Value of Internship Programs as a Means of Recruitment

One hundred fifty-two, or 91 per cent, of the respondents reported the internship programs to be of value to their firms in the recruitment of permanent employees. Only ten replies were received which indicated that internship programs were not of value in recruitment of permanent employees. Summarized data appear in Table 87.

TABLE 87

OPINIONS OF PRACTITIONERS CONCERNING THE VALUE OF INTERNSHIP PROGRAMS IN RECRUITMENT OF PERMANENT EMPLOYEES

Opinion	No. of Practitioners Responding	Per Cent of Total
The internship program has proven to be of value in the recruitment of permanent employees	152	91.0
The internship program has NOT proven to be of value in the recruitment of permanent employees	10	6.0
Qualified answer	2	1.2
No response	3	1.8
Totals	167	100.0

Value of Internships in Increasing Cooperation and Understanding Between Practitioners and Faculty

One hundred forty-three, or 85.6 per cent, of the respondents indicated that, in their opinion, the internship programs serve to increase cooperation and understanding between the firms and members of the accounting faculties of sponsoring institutions. Responses are presented in Table 88.

TABLE 88

VALUE OF INTERNSHIPS IN IMPROVING RELATIONSHIPS BETWEEN PRACTITIONERS AND FACULTY

Opinion	No. of Practitioners Responding	Per Cent of Total
Internship programs increase cooperation and understanding between practitioners and members of the accounting faculties	143	85.6
Internship programs do NOT increase cooperation and understanding between practitioners and members of the accounting faculties	18	10.8
No response	6	3.6
Totals	167	100.0

Length of Internship Periods

Fifty-five, or 32.7 per cent, of the replies to the questionnaire indicated that the internship period was less than three months in length. Forty-six respondents checked "other" and gave a varying length period ranging from four weeks to one year. Summarized data appear in Table 89.

Recipients were also asked to indicate their opinion as to the appropriateness of the length of the internship period. One hundred twenty-nine, or 77.2 per cent, of the respondents stated that they believed the length of the internship period to be appropriate; two indicated it was too long; and twenty-nine stated that it was too short. (Table 90.)

Supervision by Firms

One hundred fifty-six, or 93.4 per cent, of the practitioners responding indicated that the work performed by the intern during the internship is under the supervision of more than one accountant from the firm or office. Three replies were received with "other" checked as the response to this question. One of these stated that the owner supervised the interns, another indicated that the office manager supervised the interns, and the other stated that one or more accountants from the office was responsible for supervision of the interns. Tabulated data appear in Table 91.

TABLE 89

LENGTH OF INTERNSHIP PERIODS

Length	No. of Practitioners Responding	Per Cent of Total
4 weeks	2	1.2
6 weeks	15	9.0
8 weeks	19	11.4
10 weeks	19	11.4
12 weeks	48	28.7
15 weeks	13	7.8
18 weeks	5	3.0
Other	46	27.5
Totals	167	100.0

TABLE 90

EVALUATION OF THE LENGTH OF THE INTERNSHIP PERIOD BY PRACTITIONERS

Length	Appropriate		Too Long		Too Brief		Indeterminate	
	No.	%	No.	%	No.	%	No.	%
4 weeks	0		0		2			
6 weeks	1		0		14			
8 weeks	12		0		7			
10 weeks	16		1		2			
12 weeks	46		0		2			
15 weeks	13		0		0			
18 weeks	4		1		0			
Other	37		0		2			
Qualified answer							4	
No response							3	
Totals	129	77.2	2	1.2	29	17.4	7	4.2

TABLE 91

SUPERVISION OF INTERNS BY PRACTITIONERS

Practice	No. of Practitioners Responding	Per Cent of Total
Supervision by one accountant	8	4.8
Supervision by more than one accountant	156	93.4
Other	3	1.8
Totals	167	100.0

One hundred forty-two, or 85 per cent, of the respondents stated that interns are given an overview of the client's accounting system before beginning work on an assignment. Fifteen respondents indicated that they were not. (Table 92.)

TABLE 92

PRACTITIONER EVALUATION OF INTERN ORIENTATION TO NEW ASSIGNMENTS

Opinion	No. of Practitioners Responding	Per Cent of Total
Interns are given an overview of a client's accounting system before beginning work on an assignment	142	85.0
Interns are NOT given an overview of a client's accounting system before beginning work on an assignment	15	9.0
Qualified answer	10	6.0
Totals	167	100.0

Respondents were also asked to indicate whether or not they believed that sufficient instruction is given before interns begin a new phase of work on a given assignment. One hundred fifty-eight, or 94.6 per cent, of the respondents answered in the affirmative. (Table 93.)

TABLE 93

PRACTITIONER EVALUATION OF ADEQUACY OF INSTRUCTION ON NEW PHASES

Opinion	No. of Practitioners Responding	Per Cent of Total
Sufficient instruction is given before interns begin a new phase of work on a given assignment	158	94.6
Sufficient instruction is NOT given before interns begin a new phase of work on a given assignment	6	3.6
Qualified answer	2	1.2
No response	1	.6
Totals	167	100.0

One hundred sixty-six, or 99.4 per cent, of the respondents stated that the superior accountant on a given assignment reviews the intern's work and offers criticism on it. The other respondent to the questionnaire did not respond to this particular question.

Out-of-Town Assignments

One hundred thirty-three, or 79.6 per cent, of the respondents stated that interns are assigned out-of-town engagements. Only 27 replied that interns are not assigned out-of-town engagements. Data are summarized in Table 94.

TABLE 94

PRACTICES CONCERNING THE ASSIGNMENTS OF INTERNS TO OUT-OF-TOWN ENGAGEMENTS

Practice	No. of Practitioners Responding	Per Cent of Total
Interns are assigned to out-of-town engagements	133	79.6
Interns are NOT assigned to out-of-town engagements	27	16.2
Qualified answer	5	3.0
No response	2	1.2
Totals	167	100.0

Time Devoted to Accounting and Auditing Duties

One hundred twenty-three, or 70.4 per cent, of the respondents indicated that interns are involved in auditing duties from 51-100 per cent of the time during the internship period. Of these, thirty-four firms stated that their interns are assigned no duties other than auditing. Only ten respondents indicated that interns spent more than 50 per cent of their time in tax work, while only two replied that interns spent more than 50 per cent of their internship time in general write-up work. Table 95 summarizes this data.

TABLE 95

PER CENT OF THE TIME INTERNS ARE ACTIVELY ENGAGED IN ACCOUNTING AND AUDITING DUTIES

Percentage of Internship Time	Types of Accounting Duties Assigned Interns							
	Auditing Duties		Tax Work		Write-up Work		Other	
	No.	%	No.	%	No.	%	No.	%
91-100	47	28.1	0	.0	0	.0	0	.0
81-90	25	15.0	1	.6	2	1.2	0	.0
71-80	32	19.1	3	1.8	0	.0	0	.0
61-70	9	5.4	2	1.2	0	.0	0	.0
51-60	10	6.0	4	2.4	0	.0	0	.0
41-50	15	9.0	9	5.4	2	1.2	1	.6
31-40	9	5.4	11	6.6	3	1.8	0	.0
21-30	3	1.8	13	7.8	9	5.4	3	1.8
11-20	6	3.6	25	15.0	14	8.4	7	4.2
0-10	6	3.6	94	56.2	132	79.0	151	90.4
Varies	3	1.8	3	1.8	3	1.8	3	1.8
No response	2	1.2	2	1.2	2	1.2	2	1.2
Totals	167	100.0	167	100.0	167	100.0	167	100.0

Evaluation of the Difficulty of Internship Activities

One hundred sixty, or 95.8 per cent, of the respondents stated that they believed the duties assigned to interns were adequately demanding for an intern, and only two replied that the duties were too demanding. Replies are tabulated in Table 96.

TABLE 96

PRACTITIONER EVALUATION OF DIFFICULTY OF INTERNSHIP DUTIES

Opinion	No. of Practitioners Responding	Per Cent of Total
Duties are adequately demanding	160	95.8
Duties are not sufficiently demanding	2	1.2
Duties are too demanding	2	1.2
Qualified answer	2	1.2
No response	1	.6
Totals	167	100.0

Orientation Procedures

One hundred fifty-nine, or 95.2 per cent, of the respondents replied that interns are given an orientation as to staff, office, files, and method of operation before being assigned to an engagement. Data are summarized in Table 97.

Contribution of Internships Toward Increasing Confidence in the Intern's Own Ability as an Accountant

One hundred sixty-four, or 98.2 per cent, of the respondents stated that they believed that the internship experience contributes materially to the confidence of the intern in his own ability as an accountant. Data are summarized in Table 98.

TABLE 97

ORIENTATION OF INTERNS BY PARTICIPATING FIRMS

Practice	No. of Practitioners Responding	Per Cent of Total
Interns are given an orientation as to the staff, office, files, and method of operation before being assigned to an engagement	159	95.2
Interns are NOT given an orientation as to staff, office, files, and method of operation before being assigned to an engagement	6	3.6
Qualified answer	2	1.2
Totals	167	100.0

TABLE 98

EVALUATION OF THE INTERNSHIP AS A MEANS OF DEVELOPING SELF CONFIDENCE IN THE INTERN

Opinion	No. of Practitioners Responding	Per Cent of Total
The internship experience contributes materially to the confidence of the intern in his own ability as an accountant	164	98.2
The internship experience does NOT contribute materially to the confidence of the intern in his ability as an accountant	2	1.2
No response	1	.6
Totals	167	100.0

The Greatest Advantages of the Internship Program

Practitioners were asked to list what they considered to be the two greatest advantages of the internship plan. Seventy-eight stated that the internship provided the intern an exposure to public accounting. The other most commonly stated advantages were: the intern was given the opportunity to bridge the gap between academic environment and work environment, 55; the firm was given the opportunity to view potential employees without commitment of permanent employment, 42; the firm was provided with an effective means of recruiting top students, 40; and the firm was helped through peak periods without commitment of additional permanent employees, 26. Responses are summarized in Table 99.

The Greatest Disadvantages of the Internship Program

Practitioners were also asked to list what they considered to be the two greatest disadvantages of the internship plan. The most often mentioned disadvantages were: the internship period was too short, 25; the timing and/or administration of the program by sponsoring institutions was inadequate, 29; prior academic training was insufficient, 15; inability to provide sufficient overview and variety of experiences caused bad will, 15; time demanded for orientation and training (much of which could be provided by sponsoring institutions) was excessive, 15; return on investment of time,

TABLE 99

PRACTITIONER OPINIONS CONCERNING THE GREATEST ADVANTAGES OF INTERNSHIP PROGRAMS

Advantages	No. of Practitioners Responding[a]
Internship provides an exposure to public accounting	78
Interns are given the opportunity to bridge the gap between academic environment and work environment	55
Firms are given the opportunity to view potential employees without commitment of permanent employment	42
Firms are provided with an effective means of recruiting top students	40
Firms are helped through peak periods without commitment of additional permanent employees	26
Internship contributes materially to the confidence of the intern	7
Internship increases familiarity of interns to work, business problems, local firms, and/or auditing techniques	7
Internship provides exposure of firms to other students on campus upon the return of the intern to campus	7
Internship improves relations with area colleges and universities	6
Internship helps define the student's career goals	6
Internship makes the student's final academic year more meaningful	5
Internship aids in the personal growth and development of the intern	5
Internship provides a source of learning and/or training for the intern	4
Others	16
No Response	13

[a]Some listed only one advantage and others listed several.

TABLE 100

PRACTITIONER OPINIONS CONCERNING THE GREATEST DISADVANTAGES OF INTERNSHIP PROGRAMS

Disadvantages	No. of Practitioners Responding[a]
Timing and/or administration of programs by sponsoring institutions is inadequate	29
Internship period is too short	25
Prior academic training is insufficient	15
Inability to provide sufficient overview and variety of experiences may cause bad will	15
Time demanded for orientation and training (much of which could be provided by sponsoring institutions) is excessive	15
Return on investment of time, effort, and/or cost to the firm is poor	12
Interns are inexperienced and need intensive supervision	11
Because of operational needs, interns are often assigned routine, mechanical tasks	9
Interns have immature attitudes--they have no real interest in the firm or public accounting	8
There is a lack of continuity of engagements or audits	5
Bad impressions are created because of available or unassigned time	5
Others	36
No Response	48

[a]Some listed only one disadvantage and others listed several.

effort, and/or cost to the firm was poor, 12; and interns were inexperienced and needed intensive supervision, 11. One respondent stated that if the firm did a proper job of providing the intern with appropriate experiences, there would be no disadvantages. Responses are summarized in the preceding table. (Table 100.)

CHAPTER V

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

Summary

Purpose

The general purposes of this study were to identify the trends, if any, in accounting internship programs in four-year colleges and universities offering majors in accounting or business administration; to compare the results of this study with the results obtained by Lowe in his study completed in 1965 regarding performance of accounting departments; and to determine the desirability of including accounting internship programs in the accounting curriculum from the viewpoint of selected CPA firm managers, partners, and sole practitioners. Specifically, based upon the opinions of accounting educators and practitioners, the purpose of the study was to determine if accounting internship programs are a desirable part of the accounting curriculum of four-year colleges and universities in the United States today.

Procedure

Based on a review of published literature and related doctoral research studies, four questionnaires concerning the current status, the trends, and the evaluation of internship programs in accounting were used in collecting data. Postal card inquiries were mailed to 666 regionally accredited four-year colleges and universities that offered majors in accounting or business administration (91 per cent return). Responses to this inquiry provided the mailing list for questionnaires No. 1 and No. 2. Questionnaire No. 1 was mailed to 380 institutions not sponsoring public accounting internship programs (return of 90 per cent). Questionnaire No. 2 was mailed to 223 institutions that do sponsor such programs (60 per cent return). Questionnaire No. 3 was mailed to 763 practitioners and firms not known to be participating in internship programs (return of 64 per cent). These practitioners and firms were randomly selected from the list of members as published by the AICPA. Respondents to questionnaire No. 2 provided names and addresses of practitioners and firms participating in internship programs. Questionnaire No. 4 was mailed to 293 of these practitioners and firms (68 per cent return). Responses to these four questionnaires provided the data for this study.

Findings

The findings were divided into two parts: (1) the status of public accounting internship programs and (2) the

evaluation of public accounting internship programs from the viewpoint of practitioners.

Status of Public Accounting Internship Programs

There were at least 223 public accounting internship programs in the United States which were sponsored by regionally accredited four-year colleges and universities. However, not all of the colleges and universities placed interns between January 1, 1972, and January 1, 1973.

Most of the programs were relatively small with over 50 per cent of the institutions placing ten or fewer interns during a twelve-month period. Internship was not normally required of any students.

Seminars for interns were held in the majority of the programs; however, the number and the timing of these seminars varied a great deal. In about 40 per cent of the programs, seminars were not held--although in many instances, individual conferences with interns were held.

In a slight majority of the programs, the internship experience was considered to be a full-time undertaking. Interns were not permitted to enroll in additional coursework during the period. Yet, in almost 48 per cent of the programs, interns were allowed to enroll in additional courses during the internship. Reading and/or research projects were not normally assigned as a part of the internship experience and final examinations on the experience were rarely administered

to interns. Written reports were required of interns in most programs, with a majority of the reports required only at the conclusion of the internship period.

The most common internship period was from ten to 12 weeks. Twelve per cent of the programs ranged from four to six weeks. In most programs, academic credit was granted for the internship experience. Maximum credit granted was usually six semester hours or nine quarter hours. The time of year in which the internship experience was offered varied greatly among schools; however, in one-third of the institutions, internships were offered continuously.

Interns were usually seniors in college at the time of internship; however, students were permitted to intern as juniors or at the end of the junior year in many programs. Women, as well as men, participated in most internship programs. Women did not participate in only three per cent of the programs.

In 50 per cent of the cases, supervision of interns was done by a full-time member of the college staff through periodic visits. The staff member assigned this duty was generally a member of the accounting faculty and in over 50 per cent of the programs had a regular teaching load in addition to this duty.

Principles of Accounting and Intermediate Accounting were often prerequisites for participation. In addition, Cost Accounting was required in 65 per cent of the programs. In one-half of the programs, any student who completed the required

courses was then permitted to intern. In institutions where specific grade point averages was a requirement for internship, above average grades (a grade of "B" or better) were required in all work completed, with a slightly higher grade point average in accounting courses.

Interns were placed with both local and national public accounting firms in most programs, but in only 50 per cent of the programs did the institutions limit placement of interns with CPA firms--in over 40 per cent of the programs students were permitted to be placed with non-CPA firms. In almost three-fourths of the programs more than one intern was placed in the same office of a participating firm at the same time. In almost 50 per cent of the cases, institutions sometimes placed interns in offices over 200 miles from campus.

Interns were usually obligated to work for the firm as many hours a week, including overtime, as junior accountants on the same assignment were working.

In 75 per cent of the programs, there was no written agreement between the institution and the participating firm. Also, in most instances, there was no agreement indicating that specific experiences were to be provided the intern by participating firms.

Interns were normally employed by participating firms on the basis of interviews. The practice of compensation to interns was fairly evenly divided among the following: interns were paid at the rate set by the school for all interns,

interns were paid at the prevailing rate for junior accountants in the participating firm where they were hired, and interns were paid an amount below the prevailing rate for junior accountants in the participating firm.

Participating firms filed periodic reports on the progress of interns in slightly over 50 per cent of the programs. In most cases, participating firms also arranged for a final interview for interns with a representative of the firm. The intern's performance was then evaluated. A large majority of the institutions had had no experience regarding unsatisfactory performance of interns. Participating firms were informed of intern reaction to the internship in most cases.

In about one-half of the programs, accounting educators believed that 76 per cent to 100 per cent of the interns entered public accounting upon graduation. This percentage did not seem to be increasing. Over one-half of the accounting educators believed that internship programs would grow within the next few years.

The study indicated the following points:

1. Internship experiences reported by interns did not usually serve as the impetus for changes in other accounting courses. In most instances, accounting educators believed the internship program had been of value in placing graduates.

2. The internship programs did increase cooperation and understanding between practitioners and members of the accounting faculty.

3. Internship programs were of value in attracting students to major in accounting.

4. Industrial and/or governmental internship programs were sponsored in about three-fourths of the institutions that sponsored public accounting internships.

Evaluation of Public Accounting Internship Programs from the Viewpoint of Practitioners

Public accounting internship programs had the enthusiastic support of practitioners from the viewpoint of those who participated in such programs and also from the viewpoint of those who did not participate in such programs. Eighty-three per cent of those practitioners not participating in internship programs indicated the belief that a properly organized and conducted program was more valuable to students than an equivalent period of additional classroom instruction in accounting. In addition, the most often given reason for not participating in such programs was that an opportunity to participate had not been extended.

The major purpose of this part of the study was to determine if practitioners believed the internship experience to be a desirable part of the training of future accountants. The data collected from practitioners showed the belief that the internship experience was a desirable part of the training of future accountants.

Most accounting offices employed from one to five interns during a calendar year. In 80 per cent of the offices, more than one intern was employed at the same time. Also, in a majority of the offices, the interns were from the same college or university. Assignment of interns to offices was

generally made by accounting faculties after firms had interviewed the potential interns.

In 80 per cent of the offices, interns and junior accountants were required to work the same number of hours per week. Compensation to interns was generally regulated by the sponsoring institution, and was below the rate paid to junior accountants in the office.

Interns were employed during their senior year of school in 43 per cent of the offices; however, intern employment varied with different sponsoring institutions. Regardless of when the interns were employed, almost all practitioners were satisfied with the placement of the internship experience. Women, as well as men, were eligible for internship in most offices.

In 85 per cent of the accounting offices, practitioners believed that interns should not be permitted to enroll in additional coursework during the internship. The practitioners believed that the interns' first priority during this period should be to the firm.

Responses from practitioners showed that periodic visits of interns by members of the college or university staff of the sponsoring institutions were not normally made. Practitioners also stated that in 70 per cent of the programs, there was no written agreement between the institution and the participating firm. Participating firms did file periodic reports with sponsoring institutions on the progress of interns in a

majority of the programs. And, in almost all programs, the interns' performance was evaluated during the final interviews with representatives of the firms.

Practitioners believed that students should have completed Principles of Accounting, Intermediate Accounting, Auditing, and Business Communications before being permitted to intern. In addition, practitioners believed that courses in Taxation, Advanced Accounting, Finance, Economics, Business Law, and Statistics would be of value. In a slight majority of the cases, though, practitioners did not believe that one should be permitted to intern just because one had completed the required courses for internship.

Practitioners also believed that the internship should include the following experiences: preparing and reviewing bank reconciliations, vouching, preparing and/or reviewing trial balances, examining, analyzing accounts, reviewing of prior year's working papers, testing inventory counts, tracing postings, and proving cash. In a majority of the cases; however, practitioners reported that no provision was made between sponsoring institutions and participating firms for providing such experiences.

Unsatisfactory performance of an intern resulted in counseling by a representative of the firm with which one was interning; however, the intern remained on the job in almost 50 per cent of the cases. About 40 per cent of the practitioners had had no experience concerning unsatisfactory performance of interns.

Over one-half of the practitioners offered permanent employment to their interns and of those offered permanent employment, about 75 per cent of the interns accepted the offer. Slightly over one-half of the practitioners believed that the internship program in which they participated would remain at about the same level in the future; however, 42 per cent believed the program would grow. In 91 per cent of the offices, practitioners believed that the internship program had proven to be of value in the recruitment of permanent employees.

Internship programs did increase cooperation and understanding between practitioners and members of the accounting faculties, according to practitioners.

Internship periods, according to practitioners, varied from four weeks to 18 weeks. The most common internship period was 12 weeks. In those offices where interns were employed for six weeks or less, the practitioners believed the period to be too short in length. In most other cases, practitioners believed the length to be appropriate.

Supervision of interns by participating firms seemed to be adequate. Interns were supervised by more than one accountant in most offices. In addition, interns were given an overview of a client's accounting system before beginning work on an assignment and they were also given instructions before beginning a new phase of work on a given assignment. In most offices, interns were also given an orientation as to

the staff, office, files, and method of operation before being assigned to an engagement. In a majority of the cases, interns were assigned out-of-town engagements on the same basis as junior accountants.

Interns spent over one-half of their assigned time on auditing duties in over 70 per cent of the accounting offices. In addition to auditing, tax work was frequently assigned to interns. In most of the offices, practitioners believed that duties assigned to interns were adequately demanding.

The internship experience contributed materially to the confidence of the intern in his own ability as an accountant. Therefore, practitioners evaluated the internship experience to be a desirable part of the training of the intern.

The greatest advantages of the internship plan, as viewed by practitioners, were: the internship provided an exposure to public accounting, the firm was given the opportunity to view a potential employee without a commitment of permanent employment, the intern was offered the opportunity to bridge the gap between academic environment and work environment, the firm was provided with an effective means of recruiting top students, and the firm was helped through peak periods without commitment of additional permanent employees.

The most frequently mentioned disadvantages of the internship plan, according to practitioners, were: the timing and/or administration of the program by sponsoring institutions was inadequate; the internship period was too short; the prior

academic training was insufficient; the inability to provide sufficient overview and variety of experiences might cause bad will; the time demanded for orientation and training (much of which could be provided by sponsoring institutions) was excessive; the return on investment of time, effort, and/or cost to the firm was poor; the scheduling of the time of the internship programs was poor; and the interns were inexperienced and needed intensive supervision.

Conclusions

Based on the findings, the researcher has the following conclusions to make:

1. There appears to be a definite trend toward more public accounting internship programs being sponsored by four-year colleges and universities in the nation. This trend is supported by the following data:

    a. Lowe reported the existence of 102 internship programs in 1964, while the current study showed 223 such programs in existence, which represents an increase of 119 per cent.

    b. Lowe reported that the peak period for establishment of public accounting internship programs was during the period from 1950 to 1959, while the current study shows that the peak period for establishment of such programs was during the four-year period from 1970 to 1973.

    c. The current study also shows 107 institutions that are not now sponsoring a public accounting internship program are considering sponsoring a program within the next three years.

    d. One hundred fifty-eight of the 224 accounting educators who indicated that consideration was not being given to the establishment of such a program stated that they would consider the matter if action were initiated by public accounting firms.

2. Another trend appears to be the increase in number of institutions sponsoring industrial and/or governmental internships. The following data supports this trend:

   a. Lowe reported that 42 institutions sponsoring public accounting internship programs also sponsored industrial and/or governmental programs, while the current research shows 90 institutions in this category.

   b. Lowe reported that 27 institutions that did not sponsor public accounting internship programs did sponsor industrial and/or governmental programs, while the current research shows 39 institutions in this category.

   c. Sixty institutions not sponsoring such programs at the present time are giving consideration to the establishment of such programs within the next three years.

3. One of the problems that hinders success of internship programs seems to be the semester plan of organization. A trend may be developing away from the semester plan of organization to some other plan. Lowe reported the use of the semester plan by 68.5 per cent of the institutions that sponsored internship programs. The current research shows a drop in the percentage to 50.8 per cent.

4. In 59, or 47.6 per cent, of the institutions sponsoring internship programs, interns are permitted to enroll in additional courses during the internship. Lowe reported that this was true in only 38.7 per cent of the institutions studied. This may be the emergence of a trend, or it could be due to the initiation of more part-time internship programs. Accounting educators and practitioners both responded that more part-time programs are now being sponsored.

5. There appears to be a trend toward increasing the average length internship period. This trend is supported by the following data:

   a. Lowe reported that over one-half of the internships ranged from seven to 12 weeks, with 24 per cent of the programs being six weeks or less. The current research shows almost 42 per cent of the programs being from ten to 12 weeks and only 12 per cent of the programs being six weeks or less.

b. Many practitioners indicated that internships of four, six, or eight weeks are too brief.

c. The item given most often by practitioners as the greatest disadvantage of internship programs was that internship periods are too short.

6. There appears to be a trend toward lowering the classification (from senior to junior) of students eligible for internship. Lowe reported that in almost 60 per cent of the programs, students were eligible for internship only during their senior year of college. However, the current research shows that only in 37.9 per cent of the institutions is the internship limited to college seniors. In 36.3 per cent of the institutions, students are eligible for internship as early as the junior year in college.

7. There also appears to be a trend toward more women participating in such programs. Lowe reported that in only 61.6 per cent of the institutions did women participate in the program. The current research shows participation of women in 92.8 per cent of the programs as reported by accounting educators. However, practitioners reported that in only 84.4 per cent of the cases did women participate.

8. The following data shows that there appears to be a trend toward the improvement in supervision of interns and administration of the internship programs:

   a. Lowe reported that in only 27.4 per cent of the cases did a full-time member of the college staff supervise interns through periodic visits, while the current research shows 50 per cent in this category.

   b. Lowe reported that only 6.8 per cent of the institutions had written agreements with participating firms, but in the current study 21.8 per cent of the institutions have such agreements.

   c. Lowe reported that 43.7 per cent of the programs required participating firms to file periodic progress reports concerning interns, while the current research shows 54.8 per cent in this category.

d. Lowe reported that in 71.3 per cent of the programs, terminal interviews were conducted by representatives of the firms during which the intern's performance was evaluated, while the current research shows 82.3 per cent in this category.

e. Lowe reported that in 63 per cent of the programs participating firms were informed of intern reaction to the experiences provided by those firms as a means of improving programs, while the current research shows 80.7 per cent in this category.

9. Another trend appears to be a growth of internship programs in the future. Lowe reported that only 48 per cent of the accounting educators were of this opinion; however, the current study shows 67.8 per cent accounting educators hold this opinion.

The most significant trend in public accounting internship programs appears to be the increase in the number of programs. Few changes have been made in the internship programs within the past five years, and only in isolated instances do accounting educators anticipate change within the programs within the next three years.

Recommendations

Based on the findings of this study, the researcher has the following recommendations to make:

1. Practitioners who are interested in participating in public accounting internship programs should contact the colleges and the universities in the geographical area in which they are located.

2. State societies of certified public accountants, in cooperation with colleges and universities in each state should survey the CPA firms and practitioners practicing within the state to determine if it would be feasible to implement programs or expand existing programs in public accounting internships.

3. Colleges and universities not now sponsoring public accounting internships should explore the possibility of implementation of such programs. This action is supported by an AICPA commission report in 1956 and a committee report in 1963.

4. Colleges and universities not now sponsoring internship programs in industrial and/or governmental accounting should explore the possibility of expanding their present internship programs to include these programs. Expansion of present internship programs would give interns the opportunity to have diversified experiences in each of these fields as an aid in the selection of a career.

5. Colleges and universities should review and improve their existing internship programs in order to meet the needs and objectives of the student, the firm, and the school.

6. Colleges and universities sponsoring programs that do not include written agreements between the school and the participating firm should initiate the use of such agreements. Agreements should include the objectives of the program as well as the defined responsibilities of each of the parties concerned--the student, the participating firm, and the school. The use of such agreements would help to alleviate misunderstandings and should also result in improvement of administration of the programs.

7. Those institutions that currently sponsor programs of less than ten to twelve weeks should consider lengthening the period to ten or twelve weeks.

8. Colleges and universities should explore the placement of the internship experience within the calendar year so that it is most beneficial to all concerned.

9. Colleges and universities that sponsor internship programs should place more emphasis on academic preparation of interns. These institutions should require specific courses of interns before allowing them to intern. Principles of Accounting, Intermediate Accounting, Auditing, and Business Communications should be required. The following courses would also be helpful in preparing interns for the internship experience: Advanced Accounting, Taxation, Finance, Economics, Business Law, Statistics, and courses in personnel relations. In addition to the requirement of specific courses, potential interns should be required to maintain a specific grade

point average, should have completed the junior year in college, should have competency in operation of calculators, and should be personable individuals.

10. Supervision of interns should be exercised by both the sponsoring institution and the participating firm. On-site visits should be made by faculty supervisors to be certain that participating firms are providing specific experiences. Should any problems occur, faculty supervisors should also act as a means of communication between firm representatives and the student. Faculty supervisors should also be charged with the evaluation of the firms to determine whether there is educational value provided to the intern. If there is not, the participating firm should be counseled or removed from the approved list of participating firms. Firm representatives should make certain that interns are properly oriented prior to being assigned internships. The firm should also accept the responsibility of continuous evaluation of the intern so that the intern knows where improvement is needed. In addition, the firm should provide the intern an opportunity to participate in a number of diversified experiences as well as the opportunity to be involved in a complete audit.

11. Seminars should be implemented by those institutions where none are required and a minimum of three seminars should be held during an internship--one for orientation, one at the mid-term for discussion of common and individual problems, and one at the end of the period for an interchange of ideas with reference to future employment.

12. Interns should be informed that during the internship period, their first priority should be with the firms with whom they are interning.

13. Colleges and universities should be flexible in their programs so that they can adapt to change.

14. Colleges and universities should be encouraged to invite participation of firms in the programs at all levels--local, regional, national, and international.

The researcher has the following suggestions for further research:

1. A nation-wide study of industrial and governmental accounting internship programs to include an evaluation of the programs by participating firms and governmental units.

2. A follow-up study, approximately ten years in the future, to determine the status of public accounting internship programs at that time and to identify any trends in the operation of such programs.

3. State-wide studies of accounting internship programs, to include internships in public, industrial, and governmental accounting. The purpose of such research should be to determine the status of such programs. The research should include surveys of the educational institutions in the state as well as surveys of certified public accountants, public accountants, private industry, and governmental units within the geographical area.

4. A study to determine the effectiveness of internships upon the future success of certified public accountants. This should be accomplished by the use of matched pairs of public accountants after several years of experience, with an experimental group and a control group.

5. A study of accounting internships to identify those characteristics which make a program successful. The research should include a study of internship agreements between schools and firms, report forms used to report intern performance to schools, report forms used by interns to evaluate their experience, and any other report forms or contracts used during the internship period.

6. A nation-wide study of internship programs in public, industrial, and governmental accounting sponsored by two-year community and junior colleges. The study should include an evaluation of the programs by participating firms and governmental units.

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APPENDICES

APPENDIX A

LIST OF ACCREDITED SCHOOLS CONTACTED IN THE STUDY AND THE TYPE OF RESPONSE FROM EACH

Alabama

Alabama Agricultural and Mechanical University***
Alabama State University**
Auburn University**
Birmingham-Southern College**
Huntingdon College**
Jacksonville State University**
St. Bernard College**
Samford University**
Spring Hill College*
Troy State University**
Tuskegee Institute**
University of Alabama in Birmingham**
University of Alabama in Huntsville**
University of Alabama in Tuscaloosa***
University of Montevallo**
University of South Alabama***

Alaska

Alaska Methodist University**
University of Alaska**

Arizona

Arizona State University**
Grand Canyon College**
Northern Arizona University*
University of Arizona**

Arkansas

Arkansas Polytechnic College**
Arkansas State University**
Harding College**
Henderson State College**
Hendrix College**
John Brown University**
Ouachita Baptist University**
State College of Arkansas**
University of Arkansas**
University of Arkansas at Little Rock**
University of Arkansas at Monticello*

California

Armstrong College**
Azusa Pacific College**
California Polytechnic State University, San Luis Obispo**
California State College, Bakersfield**
California State Polytechnic University, Pomona***
California State University, Chico**
California State University, Fresno**
California State University, Fullerton**
California State University, Hayward***
California State University, Long Beach**
California State University, Los Angeles***
California State University, Sacramento***

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*Replied to Postal Card Inquiry Only
**Replied to Questionnaire No. 1
***Replied to Questionnaire No. 2

California (Continued)

California State University, San Diego**
California State University, San Francisco***
Chapman College**
Claremont Men's College***
Loma Linda University, La Sierra Campus**
Loyola University of Los Angeles**
Menlo College School of Business Administration**
Pacific Union College**
Stanford University**
United States International University**
University of California, Berkeley***
University of California, Irvine**
University of California, Los Angeles*
University of San Diego, College for Men*
University of San Francisco**
University of Santa Clara**
University of Southern California**
Whittier College*

Colorado

Adams State College***
Colorado State University***
Fort Lewis College***
Metropolitan State College***
Regis College*
Southern Colorado State College**
University of Colorado*
University of Denver***
Western State College of Colorado**

Connecticut

Central Connecticut State College***
Quinnipiac College*
Sacred Heart University*
University of Bridgeport**
University of Connecticut***
University of Hartford*

Delaware

Delaware State College**
University of Delaware**

District of Columbia

American University**
Gallaudet College**
George Washington University*
Georgetown University***
Howard University**

Florida

Barry College***
Biscayne College**
Florida Agricultural and Mechanical University*
Florida Atlantic University**
Florida Southern College**
Florida State University***
Florida Technological University**
Jacksonville University**
Rollins College**
University of Florida*
University of Miami*
University of South Florida*
University of Tampa**
University of West Florida***

Georgia

Albany State College**
Armstrong State College**
Emory University**
Georgia College*
Georgia Southern College**
Georgia Southwestern College**
Georgia State University***
Piedmont College**
Savannah State College*
University of Georgia***
Valdosta State College***
West Georgia College**

Guam

University of Guam**

Hawaii

Chaminade College of Honolulu*
Church College of Hawaii**
University of Hawaii at Manoa**

Idaho

Boise State College*
College of Idaho*
Idaho State University***
Northwest Nazarene College**
University of Idaho**

Illinois

Augustana College***
Aurora College***
Bradley University*
College of St. Francis*
DePaul University***
Eastern Illinois University***
Elmhurst College**
Eureka College**
Greenville College**
Illinois Benedictine College**
Illinois College**
Illinois Institute of Technology**
Illinois State University*
Illinois Wesleyan University**
Lewis College***
Loyola University**
Millikin University*
Northern Illinois University***
Northwestern University**
Quincy College**
Roosevelt University**
Southern Illinois University--Carbondale***
University of Chicago**
University of Illinois at Chicago Circle**
University of Illinois at Urbana-Champaign**
Western Illinois University***

Indiana

Anderson College*
Ball State University*
Butler University**
DePauw University***

Indiana (Continued)

Franklin College of Indiana**
Hanover College**
Indiana State University***
Indiana University at Bloomington***
Indiana University at Fort Wayne*
Indiana University at South Bend***
Indiana University Southeast**
Manchester College***
Marian College**
Marion College**
Purdue University**
Saint Joseph's College*
Saint Joseph's Calumet College**
Saint Mary's College*
Tri-State College*
University of Evansville***
University of Notre Dame**
Valparaiso University**

Iowa

Briar Cliff College*
Buena Vista College*
Central College**
Coe College*
Drake University**
Loras College**
Luther College***
Morningside College**
Mount Mercy College***
St. Ambrose College**
Simpson College*
University of Iowa**
University of Northern Iowa*
Wartburg College***

Kansas

Baker University**
College of Emporia***
Fort Hays Kansas State College***
Kansas State College of Pittsburg***
Kansas State Teachers College***
Kansas State University***
Sacred Heart College**
Southwestern College**
University of Kansas**
Washburn University of Topeka**
Wichita State University**

Kentucky

Bellarmine College*
Berea College**
Brescia College*
Eastern Kentucky University**
Kentucky State University**
Kentucky Wesleyan College**
Morehead State University*
Murray State University***
Pikeville College***
Union College**
University of Kentucky***
University of Louisville***
Western Kentucky University**

Louisiana

Grambling College**
Louisiana College**
Louisiana State University and Agricultural and Mechanical College*
Louisiana State University in New Orleans**
Louisiana State University in Shreveport**
Louisiana Tech University**
Loyola University***
McNeese State University**
Nicholls State University***
Northeast Louisiana University**
Northwestern State University of Louisiana**
Southeastern Louisiana University**
Southern University and Agricultural and Mechanical College***
Tulane University**
University of Southwestern Louisiana**
Xavier University of Louisiana***

Maine

Thomas College**
University of Maine at Orono**

Maryland

Columbia Union College***
Johns Hopkins University**
Loyola College**
Mount Saint Mary's College*

Maryland (Continued)

Towson State College**
University of Baltimore**
University of Maryland**

Massachusetts

American International College**
Atlantic Union College*
Babson College**
Boston University**
Lowell Technological Institute**
Massachusetts Institute of Technology**
Merrimack College*
Nichols College**
Northeastern University***
Simmons College*
Southeastern Massachusetts University*
Suffolk University**
University of Massachusetts**
Western New England College**

Michigan

Adrian College*
Andrews University**
Aquinas College*
Central Michigan University***
Detroit Institute of Technology**
Eastern Michigan University***
Ferris State College***
General Motors Institute**
Hope College**
Kalamazoo College**
Lawrence Institute of Technology**
Marygrove College**
Michigan State University***
Michigan Technological University**
University of Detroit***
University of Michigan*
University of Michigan--Dearborn Campus*
Wayne State University*
Western Michigan University***

Minnesota

Bemidji State College***
Bethel College**
College of Saint Thomas*
Concordia College***

Minnesota (Continued)

Gustavus Adolphus College***
Mankato State College***
Moorhead State College***
St. Cloud State College***
Saint Mary's College***
University of Minnesota*
University of Minnesota--Duluth***
Winona State College*

Mississippi

Belhaven College**
Delta State College*
Jackson State College**
Millsaps College***
Mississippi College**
Mississippi State College for Women**
Mississippi State University**
University of Mississippi**
University of Southern Mississippi**
William Carey College**

Missouri

Central Missouri State University***
Culver-Stockton College**
Drury College**
Lincoln University**
Missouri Southern State College***
Missouri Valley College**
Missouri Western College**
Northeast Missouri State University*
Northwest Missouri State University***
Rockhurst College*
Saint Louis University**
Southeast Missouri State University**
Southwest Baptist College**
Southwest Missouri State University**
University of Missouri--Columbia**
University of Missouri--Kansas City**
University of Missouri--St. Louis*

Missouri (Continued)

Washington University**
William Jewell College**

Montana

Carroll College**
Eastern Montana College**
Montana State University***
Rocky Mountain College**
University of Montana*

Nebraska

Chadron State College**
Dana College**
Kearney State College***
Peru State College***
Union College**
University of Nebraska**
University of Nebraska at Omaha**
Wayne State College***

Nevada

University of Nevada, Las Vegas**
University of Nevada, Reno*

New Hampshire

Dartmouth College*
University of New Hampshire**

New Jersey

Caldwell College**
Fairleigh Dickinson University**
Monmouth College*
Rider College***
Rutgers University*
Saint Peter's College*
Seton Hall University***
Trenton State College**
Upsala College*

New Mexico

College of Santa Fe**
Eastern New Mexico University***
New Mexico Highlands University**
New Mexico State University**

New Mexico (Continued)

University of New Mexico*
Western New Mexico University**

New York

Adelphi University*
Alfred University**
Canisius College*
City University of New York--
Herbert H. Lehman**
City University of New York--
Queens**
Clarkson College of Technology**
Columbia University**
Cornell University**
Elmira College**
Fordham University*
Hofstra University*
Houghton College**
Iona College*
Ithaca College***
The King's College**
LeMoyne College**
Long Island University--
Brooklyn Center*
Long Island University--
C. W. Post Center**
Manhattan College*
New York Institute of Technology*
New York University*
Niagara University**
Pace College*
Rensselaer Polytechnic Institute**
Rochester Institute of
Technology***
Rosary Hill College**
Russell Sage College***
St. Bonaventure University***
St. Francis College***
Saint John Fisher College*
St. John's University*
Siena College*
State University of New York--
Albany*
State University of New York
at Buffalo*
University of Rochester**

North Carolina

Appalachian State University***

North Carolina (Continued)

Atlantic Christian College**
Belmont Abbey College*
Campbell College**
Catawba College**
Davidson College**
Duke University**
East Carolina University**
Elon College**
Guilford College*
Lenoir Rhyne College**
Mars Hill College*
North Carolina Agricultural and
Technical State University**
North Carolina Central University*
University of North Carolina at
Charlotte**
University of North Carolina at
Wilmington**
Wake Forest University**
Western Carolina University***

North Dakota

Dickinson State College***
Jamestown College**
Minot State College**
University of North Dakota**

Ohio

Ashland College**
Bowling Green State University***
Capital University***
Case Western Reserve University**
Central State University*
Cleveland State University**
Defiance College**
Findlay College**
John Carroll University**
Kent State University*
Marietta College***
Miami University*
Ohio Dominican College**
Ohio Northern University**
Ohio State University***
Ohio University***
Otterbein College**
University of Akron***
University of Cincinnati***
University of Dayton*
University of Toledo*

Ohio (Continued)

Walsh College**
Wittenberg University***
Wright State University***
Xavier University**
Youngstown State University*

Oklahoma

Bethany Nazarene College**
Central State University**
East Central State College**
Northeastern State College**
Northwestern State College**
Oklahoma City University*
Oklahoma Panhandle State College**
Oklahoma State University**
Southeastern State College**
Southwestern State College**
University of Oklahoma**
University of Tulsa**

Oregon

Linfield College*
Oregon State University***
Portland State University*
University of Oregon*
University of Portland**

Pennsylvania

Albright College**
Alliance College**
Bucknell University**
Carnegie-Mellon University**
Clarion State College**
Drexel University***
Duquesne University**
Elizabethtown College***
Franklin and Marshall College**
Gannon College**
Geneva College**
Grove City College**
Indiana University of Pennsylvania**
King's College*
La Salle College**
Lebanon Valley College***
Lehigh University***
Lycoming College***

Pennsylvania (Continued)

Pennsylvania State University***
Philadelphia College of Textiles and Science***
Point Park College**
Robert Morris College*
St. Francis College**
St. Joseph's College*
St. Vincent College**
Shippensburg State College*
Susquehanna University***
Temple University***
Thiel College*
University of Pennsylvania**
University of Pittsburgh**
University of Scranton***
Villanova University**
Wilkes College*

Puerto Rico

Catholic University of Puerto Rico*
Inter American University of Puerto Rico*

Rhode Island

Bryant College**
Providence College**
University of Rhode Island**

South Carolina

Baptist College at Charleston**
The Citadel**
Furman University**
Newberry College***
South Carolina State College*

South Dakota

Augustana College*
Dakota State College***
Dakota Wesleyan University*
Huron College***
Northern State College**
University of South Dakota***

Tennessee

Austin Peay State University**

Tennessee (Continued)

Belmont College**
Bethel College**
Carson-Newman College**
Christian Brothers College*
David Lipscomb College*
East Tennessee State University**
Fisk University*
George Peabody College for Teachers**
Memphis State University***
Middle Tennessee State University***
Milligan College**
Southern Missionary College**
Tennessee Wesleyan College*
Trevecca Nazarene College*
Union University**
University of Tennessee at Chattanooga**
University of Tennessee at Knoxville***
University of Tennessee at Martin***

Texas

Abilene Christian College**
Angelo State University**
Austin College**
Baylor University*
Bishop College*
Dallas Baptist College*
East Texas State University**
Hardin-Simmons University**
Howard Payne College**
Lamar University**
McMurry College*
Mary Hardin-Baylor College***
Midwestern University**
North Texas State University**
Pan American University**
Rice University**
Saint Edward's University*
St. Mary's University**
Sam Houston State University**
Southern Methodist University*
Southwest Texas State University**
Southwestern Union College*
Stephen F. Austin State University**

Texas (Continued)

Texas Agricultural and Mechanical University**
Texas Arts and Industries University**
Texas Christian University**
Texas Lutheran College**
Texas Southern University***
Texas Tech University***
Texas Wesleyan College**
Trinity University**
University of Dallas**
University of Houston**
University of St. Thomas**
University of Texas at Arlington**
University of Texas at Austin***
University of Texas at El Paso**
Wayland Baptist College**
West Texas State University**

Utah

Brigham Young University***
Southern Utah State College*
University of Utah**
Utah State University*
Weber State College***

Vermont

Norwich University**

Virginia

Bridgewater College**
College of William and Mary***
Hampton Institute***
Lynchburg College*
Madison College**
Norfolk State College ***
Old Dominion University**
University of Richmond**
University of Virginia**
Virginia Commonwealth University**
Virginia Polytechnic Institute and State University**
Virginia State College***
Virginia Union University**
Washington and Lee University**

Washington

Central Washington State College***
Eastern Washington State College**
Pacific Lutheran University**
St. Martin's College*
University of Puget Sound**
University of Washington***
Walla Walla College*
Washington State University**
Western Washington State College**

West Virginia

Bluefield State College***
Concord College**
Fairmont State College**
Marshall University**
Salem College**
Shepherd College**
West Liberty State College**
West Virginia Institute of Technology**
West Virginia University**
West Virginia Wesleyan College*
Wheeling College*

Wisconsin

Carthage College**
Dominican College**
Lakeland College*
Marquette University*
Milton College**
Northland College*
St. Norbert College**
University of Wisconsin--Eau Claire**
University of Wisconsin--Green Bay**
University of Wisconsin--La Crosse**
University of Wisconsin--Madison**
University of Wisconsin--Milwaukee**
University of Wisconsin--Oshkosh***
University of Wisconsin--Platteville***

Wisconsin (Continued)

University of Wisconsin--Stout**
University of Wisconsin--Superior***
University of Wisconsin--Whitewater**

Wyoming

University of Wyoming**

APPENDIX B

LIST OF CPA FIRM OFFICES AND PRACTITIONERS CONTACTED IN THE STUDY AND THE TYPE OF RESPONSE FROM EACH

Alabama

Duval & Dawson, Birmingham*
Mackle, Eldredge, McIntosh, Splawn & Bence, Birmingham*
Phillip Owen Williams, Haleyville*
Burden, Tanner and Associates, Mobile*
Ernst & Ernst, Mobile**
Haskins & Sells, Mobile**
Ponder & Wood, Mobile*
Robert E. Troy, Jr., Montgomery*
James G. Leigh, Sheffield*

Alaska

Bigler, Hawkins & Obendorf, Anchorage*
Ronald J. Trevichick, Fairbanks*

Arizona

Seely, Mullins, Garrard & Co., Glendale*
Gallant, Farrow & Greene, Phoenix*
Laventhol, Krekstein, Horwath & Horwath, Phoenix**
Peat, Marwick, Mitchell & Co., Phoenix*
Robert B. Worley, Phoenix*
Howard S. Monheit, Sun City*
Hinkle and Perius, Yuma*

Arkansas

Chester L. Greene, El Dorado*
White & Moody Associates, Fort Smith*
John P. Cobb, Little Rock*
Schreit & Anderson, Paragould*

California

Dunn, Deberry, Sharp & Co., Anaheim*
Daniells, Phillips, Garner & Vaughan, Bakersfield*
Howard Strauss, Burbank*
Ernst & Ernst, Century City*
Rogers, Peterson & Daubenbis, Covina**
William R. Masters, Jr., El Monte*
A. Dean Lynn, Encino*
Pearl A. Scherer, Fountain Valley*
Touche Ross & Co., Fresno*
Rendel R. Terrell, Fullerton*
Walter T. Sullens, Glendale*
Cox and Battey, Hemet*
Lindemans, Miller & Co., La Habra*
Jordan, Hebert & Co., Laguna Beach*
Raymond A. Wagner, Loma Linda*
Nelson & Reese, Long Beach*
Ackerman, Macofsky & Co., Los Angeles*
Arthur Andersen & Co., Los Angeles**
Cobun, Baldwin & Vilmure, Los Angeles*
Coopers & Lybrand, Los Angeles**
Ernst & Ernst, Los Angeles**
Fluster, Wozniak & Co., Los Angeles*
Gittelman Obedowski, Los Angeles*
Alexander Grant & Co., Los Angeles**
Haskins & Sells, Los Angeles**
Hurdman and Cranstoun, Los Angeles**
Korney & Korney, Los Angeles*
Levy & Silverman, Los Angeles*
Harold B. Margolis, Los Angeles*
Samuel W. Pearlman, Los Angeles*
Ritchie and Kennedy, Los Angeles*
Jack Zidell, Los Angeles*

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*Replied to Questionnaire No. 3
**Replied to Questionnaire No. 4

California (Continued)

A. M. Nichols Accountancy Corp., Marysville*
Nattinger, Lowry & Co., Modesto*
Ernst & Ernst, Oakland*
Plankenhorn & McLean, Oakland*
Lee W. Wilson, Oakland*
Martin, Grimshaw Accountancy Corp., Orange*
Munro & Stapp Accountancy Corp., Oxnard*
Alne, Warnick & Mayhew, Pasadena*
S. Edward Tomaso Accountants, Inc., Pasadena*
John W. Ehlman, Placerville*
Vollmer, Canfield, Westenrider & Daniel, Porterville*
Jerome B. Spector, Redwood City*
Darrell, Hodge & Co., Sacramento*
Toms & Halbrook, Sacramento*
Eadie & Payne, San Bernardino**
S. A. Levitz & Co., San Diego*
Arthur Young & Co., San Diego*
Elliott D. Buchdruker, San Francisco*
Hurdman and Cranstoun, San Francisco**
Krohn & Bisson, San Francisco*
Brady & Amick Accountancy Corp., San Jose*
Rosenthal & Weintraub, San Jose*
Richard A. Christensen, San Pedro*
Cringle, Swift, Grimley & Co., Santa Ana*
Moss, Adams & Co., Santa Ana**
McGowan, Thompson & Starlin, Santa Barbara*
John B. Knight, Santa Monica*
Grey, Bregman & Co., Sherman Oaks*
George H. Thompson, Stockton*
Ronald Wasserman, Van Nuys*
Peter D. Brethauer, Walnut Creek*
Hurdman and Cranstoun, West Covina*
Harvey E. Young, Whittier*

Colorado

Hines, Condon & Associates, Arvada*
Trichak, Trainor & Tillman, Colorado Springs*

Colorado (Continued)

Coopers and Lybrand, Denver**
Hamma and Nelson, Denver*
Haskins & Sells, Denver**
Levine, Scognamillo & Co., Denver*
Peat, Marwick, Mitchell & Co., Denver**
Siecke, Newman & Co., Denver**
Touche Ross & Co., Denver**
Wilch, Smith & Brock, Denver*
Ronald P. Schoonover, Fort Collins*
J. W. Welsh & Associates, Loveland**

Connecticut

Nestor, Sarka & Schurman, Bridgeport*
John W. Chuvala, Danbury*
Henry E. Clauson & Co., Fairfield*
Fred J. Crisciolo, Hamden*
Kircaldie, Randall & McNab, Hartford*
Spitz, Sullivan, Wachtel & Falcetta, Hartford*
Duane C. Hull, Monroe*
P. R. Siclari, New Haven*
A. Albert Maida, Stamford*
Len Miller, Westport*

Delaware

J. Franklin S. McMullan, Newark*

District of Columbia

I. B. Bernstein, Washington*
Alexander Grant & Co., Washington**
Haskins & Sells, Washington**
Lucas, Tucker Co., Washington*
Peat, Marwick, Mitchell & Co., Washington**
Touche Ross & Co., Washington**

Florida

DeJane & Taylor, Clearwater*
Goldstein & Wish, Coral Gables*
Peat, Marwick, Mitchell & Co., Fort Lauderdale**
Jerome L. Rosen, Fort Lauderdale*
Tenenbaum, Topping & Co., Hollywood*
Arthur Young & Co., Jacksonville**
Bluestein & Co., Miami*
Coopers & Lybrand, Miami**
Arthur E. Fox, Miami*

Florida (Continued)

Haskins & Sells, Miami**
George R. Levie, Miami*
Howard M. Phillips, Miami*
Thompson & Nichols, Miami*
Harris, Kerr, Forster & Co., Miami Beach*
Ashley, Wegner & Holcher, Naples*
Gordon & Swift, North Miami Beach*
Walden, Hagler & Kuhn, Orlando*
Saltmarsh, Cleaveland & Gund, Panama City*
Charles L. Edwards, Plant City*
Cowles, Craig, Silverman & Wooten, Tampa*
John S. Baillie, Tarpon Springs*
Clarence G. Woods, Winter Haven*

Georgia

Arthur Andersen & Co., Atlanta**
Magaro, Peel & Gross, Atlanta*
Schell & Hogan, Brunswick*
Purser & Pickett, Eastman*
Greenway, Robinson & Co., Newnan*
Proper, James & Hodges, Savannah*
Quinney, Quinney & Worthington, Tifton*
John H. May & Co., Valdosta**
Stewart, Giles & Co., Valdosta**

Hawaii

James T. Kashiwada, Honolulu*
Richard T. Okubo, Honolulu*
Euton S. Y. Wong, Honolulu*

Idaho

H. F. Magnuson & Co., Coeur d'Alene*
Clyde L. Rose, Payette*
Waegelin & Russell, Twin Falls*

Illinois

R. S. Adler & Co., Chicago*
Arthur Andersen & Co., Chicago**
Coopers & Lybrand, Chicago**
James A. Daccardo, Chicago*
Ernst & Ernst, Chicago**
Goldman & Weiss, Chicago*
Goldstein, Poteshman & Co., Chicago*

Illinois (Continued)

Harris, Kerr, Forster & Co., Chicago*
Haskins & Sells, Chicago**
Glen Ingram & Co., Chicago**
Irwin Jacobson, Chicago*
Killam, DeValk and Co., Chicago**
J. K. Lasser & Co., Chicago**
Laventhol, Krekstein, Horwath & Horwath, Chicago**
Lipschultz & Lipschultz, Chicago*
Main Lafrentz & Co., Chicago**
Peat, Marwick, Mitchell & Co., Chicago**
Herman Pollock & Co., Chicago*
Price Waterhouse & Co., Chicago**
Bernard A. Rubin & Co., Chicago*
Norman N. Schwartz & Co., Chicago*
Skalitzky & Noonan, Chicago*
Touche Ross & Co., Chicago**
Carleton M. Tower & Co., Chicago*
Clifford R. Kesler & Co., Danville*
Murphey, Jenne & Jones, Decatur**
Peat, Marwick, Mitchell & Co., Decatur**
Lindgren, Hamilton & Callihan, Dixon*
Mueller, Sieracki, Kaun & Co., Elgin**
Ralph R. Johnson, Glencoe*
Emmerman, Skolnik & Co., North Brook*
Coopers & Lybrand, Rockford**
Fred C. Karberg, Jr., Rockford*
Peat, Marwick, Mitchell & Co., Rockford**
John R. Calas, Watseka*
Kennata J. Chadwick, Woodstock*

Indiana

George E. Greene & Co., Bloomington**
Harold R. Rieches, Clinton*
Donald G. Deutsch, Evansville*
Coopers & Lybrand, Fort Wayne*
Ernst & Ernst, Fort Wayne**
Donald G. Fischer & Co., Huntington*
George S. Olive & Co., Indianapolis**
Peat, Marwick, Mitchell & Co., Indianapolis**
Price Waterhouse & Co., Indianapolis**
G. Dean Rainbolt, Indianapolis*
Fred H. Gage, Kendallville*
Oyler, Rea & Co., Marion**
Jack K. Comerford, Peru*
Dincolo, Stump & Wilson, South Bend**

Indiana (Continued)

Ernst & Ernst, Terre Haute**
Sackrider, Holler, Trummel & Muench, Terre Haute**
McBride & Horn, Warsaw*

Iowa

Roger R. Cloutier, Des Moines*
Gene C. Gutknecht, Fort Dodge*
Dee, Gosling & Co., Manchester**
Bowman & Mason, Marshalltown*
C. R. Oxenford, Shenandoah*
Sidney B. Smith & Co., Waterloo*

Kansas

David V. Pool, Emporia**
Lewis, Hooper & Dick, Garden City**
R. N. Burtscher, Hays**
Elmer Fox & Co., Hays**
Cudney & Ecord & McEnroe, Kansas City*
William F. Rothrock, McPherson*
G. Samuel Clough & Associates, Prairie Village*
Elmer Fox & Co., Russell**
Kennedy & Coe, Salina**
Elmer Fox & Co., Topeka**
Hardesty, Batz & Clinkenbeard, Topeka**
Mize, Houser, Mehlinger & Kimes, Topeka**
Baird, Kurtz & Dobson, Wichita*
Elmer Fox & Co., Wichita**

Kentucky

J. G. Denhardt, Jr., Bowling Green*
Robert E. Lemker, Fort Mitchell*
Settle & Holt, Lexington*
Churney & Counts, Louisville*
Jones, Nale & Mattingly, Louisville**
Wasserman & Noe, Louisville*
Ard & Linkes, Somerset*

Louisiana

Arceneaux & Macaluso, Gretna*
Weissborn & Garic, Metairie*
Michael J. DeBlanc, New Iberia*
Norwood N. Hingle, Jr., New Orleans*

Louisiana (Continued)

John McQueen Nunn, New Orleans*
Carl J. Bellard, Opelousas*
James & Thrailkill, Shreveport*

Maine

Maryland

Raymond M. Wheat, Annapolis*
Arthur Andersen & Co., Baltimore**
Katz & Abosch, Baltimore*
Naron, Wagner & Voslow, Baltimore**
Mischa N. Schnider, Baltimore*
Sowers & Dorman, Cumberland*
Chaney & Tillou, Hagerstown*
Colvin, Burroughs & Cooke, Leonardtown*
Max S. Jones, Silver Spring*
McFerrin, Pridgeon & Wilson, Towson*

Massachusetts

Winston A. Mood, Beverly*
Cohen, Cohen, Havian & Shaller, Boston*
Kaplan, Pollack & Co., Boston*
Philip B. Rand, Cambridge*
William K. Hefner, Greenfield*
Grammel & Keogh, Leominster*
Needel, Siddall & McKenna, Quincy*
Douglas L. Brennen Associates, South Yarmouth*
Robert D. Scully, West Springfield*
Marvin I. Lainer & Co., Worcester*

Michigan

Price Waterhouse & Co., Battle Creek**
Arthur Young & Co., Bloomfield Hills**
Doeren, Mayhew, Grob & McNamara, Coldwater**
Coopers & Lybrand, Detroit**
Ernst & Ernst, Detroit**
Alexander Grant & Co., Detroit**
Haskins & Sells, Detroit**
Edward F. Kliber, Jr., Detroit*
Peat, Marwick, Mitchell & Co., Detroit**
Price Waterhouse & Co., Detroit**
Reive, Kent & Kuhn, Detroit*
Touche Ross & Co., Detroit**

Michigan (Continued)

Arthur Young & Co., Detroit**
John A. Sommerville, Garden City*
Gladwin R. Gerou, Gladwin*
Touche Ross & Co., Grand Rapids**
Willis, Drake & Walters, Jackson*
Seidman & Seidman, Kalamazoo**
Merskin & Merskin, Ludington*
Ross & Klein, Mt. Clemens*
Foulds & Zeros, Saginaw*
Sydney D. Beerbohm, Southfield*
Frank & Bovitz, Southfield*
Ralph M. Lau, Southfield*
Plante & Moran, Southfield**
Edward J. Rosen, Southfield*
Svagr & Dizik, Southfield*
Craig E. Stone, Troy*
Wright, Griffin, Davis & Co., Ypsilanti*

Minnesota

Bowlby, Anfinson & Co., Austin**
Main Lafrentz & Co., Duluth**
Whitsitt, Gessner & Co., Duluth*
J. M. Abdo & Co., Mankato*
Gazzola, Morken, Wolff & Etter, Mankato**
Arthur Andersen & Co., Minneapolis**
Broeker, Hendrickson & Co., Minneapolis**
Coopers & Lybrand, Minneapolis**
Robert G. Engelhart & Co., Minneapolis**
Ernst & Ernst, Minneapolis**
Elmer Fox & Co., Minneapolis**
Alexander Grant & Co., Minneapolis**
Haskins & Sells, Minneapolis**
John A. Knutson & Co., Minneapolis*
Main Lafrentz & Co., Minneapolis**
Peat, Marwick, Mitchell & Co., Minneapolis**
Touche Ross & Co., Minneapolis**
Arthur Young & Co., Minneapolis**
Roger E. Allerson, New Brighton*
Peat, Marwick, Mitchell & Co., St. Paul**
Holcomb, Knudson & Co., Thief River Falls**
Monson, Preeshl, Helstad, Shoup & Associates, Winona*

Mississippi

Boswell & Boswell, Cleveland**
J. W. Cocke, Jackson*
Herbert I. Holt, Laurel*

Missouri

Hoche & Barklage & Co., Cape Girardeau*
Richard B. Prettyman, Fulton*
Thomas Cusack Co., Joplin**
Joseph Bold, Kansas City*
Coopers & Lybrand, Kansas City**
Haskins & Sells, Kansas City**
Peat, Marwick, Mitchell & Co., Kansas City**
Thomas F. Sotham, Jr., Kansas City*
Touche Ross & Co., Kansas City**
Arthur Young & Co., Kansas City**
Hochschild, Bloom & Dardick, Marshall*
Hutchison, Williams & Mutti, Sedalia*
Baird, Kurtz & Dobson, Springfield**
Elmer Fox & Co., Springfield**
Donald J. Smith, St. Joseph*
Coopers & Lybrand, St. Louis**
Ernst & Ernst, St. Louis**
Haskins & Sells, St. Louis**
Hochschild, Bloom & Dardick, St. Louis*
Arnold J. Lohbeck, St. Louis*
Price Waterhouse & Co., St. Louis**
Touche Ross & Co., St. Louis**

Montana

Schillinger, Philip & Gohsman, Billings*
Schell, Stephens, Riley & Huffine, Lewistown*

Nebraska

John A. Young, Fremont*
Elmer Fox & Co., Omaha*
Peat, Marwick, Mitchell & Co., Omaha**

Nevada

Frank, Isola & Margerum, Elko*

New Hampshire

Herman Ostendorf, Exeter*

New Jersey

Bauman & Vogel, Cedar Grove*
Sonnabend & Fink, Clifton*
Rosenstein & Schantz, Cranford*
Wiss & Co., East Orange**
Arthur L. Breakstone & Co., Elizabeth*
N. L. Fish & Co., Englewood Cliffs**
VanEpps, Shipman & Heyliger, Fort Lee*
Goodman, Israelow & Lipton, Irvington*
Irving N. Sherman, Livingston*
Siegel, Attermann & Bauchner, Maplewood*
Feld & Beck, New Brunswick*
Arthur Andersen & Co., Newark**
J. H. Cohn Co., Newark**
Coopers & Lybrand, Newark**
Samuel Klein & Co., Newark**
Touche Ross & Co., Newark**
Samuel J. Bloom, Paramus*
Herbert A. Satter & Co., Passaic*
I. A. Francescone, Pennsauken*
Robert J. Connolly, Point Pleasant*
Stewart S. Manheim, South Orange*
Zisman, Traurig & Elblonk, Springfield*
Samuel Leopold & Co., Trenton*
William A. Diefenbach, Union*
Robert M. Fernino, Washington Township*
Lawrence J. Nightlinger, Williamstown*

New Mexico

Denham & Co., Ltd., Albuquerque*
Pulakos & Alongi, Albuquerque*
Darwin M. Sprouls, Clovis*
Deason, Crocker, Peters & Co., Roswell*

New York

Jennings & Birchenough, Albany*
Louis L. Mast, Brooklyn*
Harry L. Sophrin, Brooklyn*
Ernst & Ernst, Buffalo**
Harry, Lewis, Stone & Co., Buffalo*

New York (Continued)

Schunk & Wilson, Buffalo*
Arthur Young & Co., Buffalo**
Herman L. Deutsch, East Meadow*
Esserman & Pelter, Endicott*
Kennedy & Chaintreuil, Geneseo*
Weintraub & Chassin, Great Neck*
Elmer Fox & Co., Hempstead*
Feldman & Feldman, Jamaica*
Neshan Alexanian, Middletown*
Daniel Eininger, Monroe*
Philip D. Brent, Nanuet*
Herbert Bard & Co., New York*
Bernstein, Rose & Co., New York*
Burstein & Rabinowitz, New York*
S. P. Cooper & Co., New York*
Diamond & Pinter, New York*
Eisman & Co., New York*
Gardner, Waschler, Freeman & Co., New York*
Alexander Grant & Co., New York**
Joseph L. Hochberg & Co., New York*
Johnson, Atwater & Co., New York**
Killam, DeValk & Co., New York**
Larson, Wulff & Co., New York*
Louis J. Lifshey & Co., New York*
L. Franklyn Lowenstein, New York*
Main Lafrentz & Co., New York**
Mark, Miller, Weber & Lopez, New York*
Niles & Niles, New York**
Oppenheim, Appel, Dixon & Co., New York**
M. Z. Ottenstein & Co., New York*
Peat, Marwick, Mitchell & Co., New York**
H. L. Picard & Co., New York*
Jerome R. Rosenberg, New York**
John Rossano, New York*
Daniel D. Schwartz & Co., New York*
Maurice I. Sohn & Co., New York*
Nelson D. Spiro, New York*
M. J. Stillman & Co., New York*
N. Tannenbaum & Co., New York*
Winick, Schiffer & Hirmes, New York*
Arthur Young & Co., New York**
Marvin Zucker, New York*
Emil Grossman, Oceanside*
Weinaug & Irwin, Olean**
George S. Brody, Pleasantville*
Morris Pinto, Potsdam*
Peat, Marwick, Mitchell & Co., Rochester**

New York (Continued)

Price Waterhouse & Co., Rochester**
Eugene N. Schwenger, Rochester*
Harry M. Larris, Rockville Centre*
Mitchel Kass, Roslyn Heights*
Donald J. Beckert, Saugerties*
Gordon H. Marble, Seneca Falls**
Ernst & Ernst, Syracuse**
Fels & Geschwind, Valley Stream*
Frank L. Foote, Webster*
Joseph C. Alfano & Co., Whitesboro*

North Carolina

Patton, Hunter & Co., Asheville*
Arthur Andersen & Co., Charlotte**
Haskins & Sells, Charlotte**
Foreman & Carter, Greensboro*
Norwood P. Whitehurst, Greenville*
Max G. Warren, Raleigh*
John C. Muse & Co., Sanford*
Moore & Price, Whiteville*
Ernst & Ernst, Winston-Salem*

North Dakota

Ohio

Chilton, Stump & Daverio, Akron**
Ernst & Ernst, Akron**
Frank, Seringer & Chaney, Ashland*
Toussant, Alder & Co., Canton*
J. D. Cloud & Co., Cincinnati*
Arthur Andersen & Co., Cleveland**
Chmara, Singer & Co., Cleveland*
Coopers & Lybrand, Cleveland**
Ernst & Ernst, Cleveland**
John E. Grady, Cleveland*
Laventhol, Krekstein, Horwath & Horwath, Cleveland*
George M. Otto, Cleveland*
Michael Shore & Co., Cleveland*
Coleman D. Zwick, Cleveland*
Haskins & Sells, Columbus**
Stanton A. Jones & Co., Columbus*
Price Waterhouse & Co., Columbus**
Rolland F. Nisterchuk, Cuyahoga Falls*
Alexander Grant & Co., Dayton**
Haskins & Sells, Dayton**
Touche Ross & Co., Dayton**

Ohio (Continued)

Tracht, Solomon & Co., Dayton**
C. Richard Fruth & Associates, Fostoria*
Campbell, Rose & Co., Mansfield*
Brown, Armstrong & Jackson, Nelsonville*
Gunter, Murray & Gunter, Piqua*
Catchpole & Dorfmeister, Toledo*
Arthur Young & Co., Toledo**
Frank J. Sacher, Jr., Willoughby*

Oklahoma

Gene E. Wilson, Bartlesville*
Stephenson, Flow & Co., Norman*
Alexander Grant & Co., Oklahoma City*
Darwin A. Hostetter, Oklahoma City*
McGehee & Robertson, Shawnee*
W. J. Finley, Tulsa*

Oregon

Kohnen, Larson & Co., Eugene*
Arens & Wertgen, Hood River*
Graff & Marsolini, Medford*
Richard C. Kneeland, Portland*
Nelson & Walker, Portland*
Frederick E. Weber, Jr., Portland*
Boldt, Carlisle & Smith, Salem**
Hansen & Parsons, Tigard*

Pennsylvania

Edgar R. Weinrott, Bala Cynwyd*
Philip R. Pockey, Bradford*
James J. Murphy, Chalfont*
George Magen, Cynwyd*
John E. Glasl, Emporium*
McSherry & Gibbons, Gettysburg*
Fargo, McGill & Co., Grove City*
Leon E. Nark, Hershey*
Gross, Master, Schmeltzer & Co., Jenkintown*
Ginsburgh & Ondick, Johnstown**
Merle L. Buckler, Monroeville*
Alan C. Oakley, North Wales*
William Z. Berman, Philadelphia*
Coopers & Lybrand, Philadelphia**
Ernst & Ernst, Philadelphia**
Haskins & Sells, Philadelphia**
Wayne O. Leevy & Co., Philadelphia*

Pennsylvania (Continued)

Main Lafrentz & Co., Philadelphia**
Peat, Marwick, Mitchell & Co., Philadelphia**
Shore, Avrach & Co., Philadelphia*
Stockton, Bates & Co., Philadelphia**
Voynow & Deniken, Philadelphia*
Arthur Young & Co., Philadelphia**
Epstein, Tabor & Schorr, Pittsburgh**
Hinds, Lind & Miller, Pittsburgh*
George W. Long, Pittsburgh*
A. L. Schneider & Co., Pittsburgh*
Touche Ross & Co., Pittsburgh**
Arthur Young & Co., Pittsburgh**
George L. Markley, Reading*
Marvin Pollack, Scranton**
Styer & Roberson, Souderton*
Wilder & Londino, Tarentum*
Leonard J. Mulcahy, Wilkes Barre*
Alan M. Moskowitz & Co., Wynnewood*

Rhode Island

William P. Shehan, Jr., Cranston*
Laventhol, Krekstein, Horwath & Horwath, Providence**
Brindamour & Otrando, Warwick*

South Carolina

Roswell H. Eaton, Greenville*

South Dakota

Sayler, Thorstenson & Co., Rapid City**
Henry Scholten & Co., Sioux Falls*

Tennessee

Haskins & Sells, Chattanooga**
Randolph & Kersey, Cleveland*
Joe E. Henry & Co., Knoxville*
Anderson & Uiberall, Memphis*
Harris, Kerr, Forster & Co., Memphis**
Shearer & Galloway Co., Memphis**
Morris B. Adkins, Nashville*
Ernst & Ernst, Nashville**
J. Alan Hopper, Nashville*
Touche Ross & Co., Nashville*
Glenn E. Henson, Winchester*

Texas

Kenneth K. Otto & Co., Alpine*
Lloyd, Thomas & Buckley, Amarillo*
Richard F. Gartier, Austin*
Allen & Allen, Bay City*
Craig W. Wilkerson, Brownfield*
Martin S. Bellet, Conroe*
Grant D. Mendenhall, Crystal City*
Clarence R. Birbari, Dallas*
Cole, Patterson & Co., Dallas*
Walker, Farrington & Co., Dallas*
Duncan & Chavez, El Paso*
Jim Berry, Farwell*
Barton E. Head, Fort Worth*
Ned R. Rosario, Fort Worth*
G. Bobb Head, Galveston*
Scoggins & Curry, Harlingen*
Baker, Murphy & Co., Houston*
J. V. Davis, Houston*
Harry H. Hudson & Co., Houston*
A. B. McGilvray, Jr., Houston*
Phillips, Flato & Co., Houston*
Fred C. Sellers, Houston*
Bergin H. Tatum, Houston*
Winkelman, Davies, Johnson & Watson, Houston*
Lott & Vernon, Killeen*
Lawrence & Littlefield, Lubbock*
Joan W. Taylor, Marshall*
Alford, Meroney & Co., Odessa*
Vernon L. Glispin, Pasadena*
Alder & Hyde, San Antonio*
Alexander Grant & Co., San Antonio**
Stanton, McCormick & Co., San Antonio*
Floyd Bell, Texarkana*
Lauder, Drew & Van Burkleo, Weslaco*

Utah

Hunter, Sherwood & Little, American Fork*
Smith, Rich & Co., Price*
Donald L. Egbert, Salt Lake City*
David M. Odgen, Salt Lake City*

Vermont

Anthony J. Prahl, Montpelier*

Virginia

Irwin B. Pescov, Arlington*

Virginia (Continued)

Paul M. Southwell, Arlington*
R. L. Persinger & Co., Covington*
Dalton, Pennell & Co., Lynchburg*
Tanner, Eggleston & Smith, Newport News*
Frederick B. Hill & Co., Portsmouth**
Jerry L. Foster, Richmond*
Peat, Marwick, Mitchell & Co., Richmond**
Mary V. Stith, Richmond*

Washington

Aiken & Sanders, Aberdeen*
Moss, Adams & Co., Ellensburg**
Whitaker, Lipp & Healea, Longview*
James E. Calahan, Othello*
J. F. Derrig, Seattle*
Haskins & Sells, Seattle**
Moss, Adams & Co., Seattle**
Henry E. Wolf, Seattle*
Marion C. Argo, Tacoma*
Ferguson & Matusak, Vancouver*

West Virginia

Tuckwiller & Gleason, Charleston*
R. L. Baughan & Co., Huntington*

Wisconsin

Thomas S. Timmers, Appleton*
Virchow, Krause & Co., Dodgeville*
Jerome R. Small, Hales Corners*
A. G. Kiesling & Associates, Madison*
Alfred V. Hill & Co., Marshfield*
A. W. Forman, Milwaukee*
K. H. Lauterbach & Co., Milwaukee*
Eugene D. Sommerfield, Milwaukee*
Robert E. Stauffer & Co., Oshkosh*
Graef & Van Der Jagt, Sheboygan*
Howard C. Volz & Co., Wauwatosa*

Wyoming

Archie T. Wilson, Saratoga*

Puerto Rico

Anibal P. Lozada, Hato Rey*
Manuel Fuentes-Adorno, San Juan*

APPENDIX C

POSTAL CARD INQUIRY MAILED TO 666 COLLEGES AND UNIVERSITIES ACCREDITED BY REGIONAL ACCREDITING ASSOCIATIONS THAT OFFER MAJORS IN ACCOUNTING OR BUSINESS ADMINISTRATION

Dear Sir:

The undersigned, doctoral candidate at the University of Oklahoma, is conducting a national study of the internship plan as it applies to education for public accounting.

A public accounting internship is defined as "a program which provides an opportunity for the college student to secure temporary employment, under college supervision, with a public accounting firm before he completes his academic work."

Will you please indicate on the attached card whether public accounting internships are sponsored by your institution. It is important that you reply even if a program of this nature is not provided for accounting majors at your school.

Your cooperation in this nationwide poll will be greatly appreciated.

Sincerely yours,

Charles E. Buckley

RETURNED POSTAL CARD INQUIRY

Name of your institution_____

Address_____

City and State_____ Zip_____

Name of Person replying_____

Position of person replying_____

☐ A public accounting internship is sponsored by this institution.

☐ A public accounting internship is not sponsored by this institution.

APPENDIX D

QUESTIONNAIRE NO. 1 MAILED TO 380 COLLEGES AND UNIVERSITIES THAT DO NOT SPONSOR PUBLIC ACCOUNTING INTERNSHIP PROGRAMS

A STUDY OF INTERNSHIPS IN PUBLIC ACCOUNTING
(A doctoral study)

For purposes of this study, a public accounting internship program is defined as "a program which provides opportunity for the college student to secure temporary employment, under college supervision, with a public accounting firm before he completes his academic work."

The questionnaire should be returned to: Charles E. Buckley, 6420 S. E. 15th, Midwest City, Oklahoma 73110.

Name of college or university_____

Address_____

Plan of organization: (Semester___) (Quarter___) Trimester___)
(Other_____)

Member of: (Check all that apply)

_____Middle States Association of Colleges and Secondary Schools
_____New England Association of Colleges and Secondary Schools
_____North Central Association of Colleges and Secondary Schools
_____Northwest Association of Secondary and Higher Schools
_____Southern Association of Colleges and Schools
_____Western Association of Schools and Colleges

_____American Association of Collegiate Schools of Business
_____Other_____

Name and position of the person completing the questionnaire_____

O

1. A. Has a public accounting internship ever been offered at the institution named above? _____Yes _____No

   B. If Yes, in what year was it organized?_____

   C. If Yes, in what year was the program discontinued?_____

   D. If Yes, check the principal reason(s) for withdrawing the program:
   _____Lack of interest on the part of students
   _____Insufficient faculty to supervise the program properly
   _____Lack of interest on the part of public accounting firms
   _____Difficulty in arriving at a schedule satisfactory to the college, the student, and the firm

_____Other (Please specify)

_____

_____

2. In your opinion, is a properly organized and conducted public accounting internship program potentially more valuable to students than an equivalent period of additional classroom instruction in accounting?
_____Yes _____No

3. If you are convinced of the possible value of a public accounting internship, what considerations have prevented the organization (or reorganization) of a public accounting internship program in your school in recent years? (Please check the appropriate blank or blanks.)

_____Lack of interest on the part of students
_____Insufficient faculty to supervise the program properly
_____Lack of interest on the part of public accounting firms
_____Expense involved in the organization and administration of internships
_____Difficulty in arriving at a schedule satisfactory to the college, the student, and the firm
_____Inadequate number of public accounting firms in the geographic area served by the institution
_____Difficulty in securing approval of the course by faculty and/or administration
_____The matter has not been considered
_____Others (Please specify)

_____

_____

4. A. Is consideration being given to the establishment of a public accounting internship program within the next three years?
_____Yes _____No

B. If No, would consideration be given to the establishment of this program if action were initiated by public accounting firms?
_____Yes _____No

5. A. Does your institution offer governmental and/or industrial accounting internships at the present time? _____Yes _____No

B. If No, is consideration being given to the establishment of governmental and/or industrial accounting internships within the next three years? _____Yes _____No

6. If your school conducts a "cooperative program" or if it has adopted any type of informal work-experience program for students who are interested in following a career in public accounting, please describe the plan briefly:_____

_____

_____

_____

_____

APPENDIX E

QUESTIONNAIRE NO. 2 MAILED TO 223 COLLEGES AND UNIVERSITIES THAT SPONSOR INTERNSHIPS IN PUBLIC ACCOUNTING

A STUDY OF INTERNSHIPS IN PUBLIC ACCOUNTING
(A doctoral study)

o

For purposes of this study a public accounting internship program is defined as "a program which provides opportunity for the college student to secure temporary employment, under college supervision, with a public accounting firm before he completes his academic work."

The questionnaire should be returned to: Charles E. Buckley, 6420 S. E. 15th, Midwest City, Oklahoma 73110.

o

Name of college or university_____

Address_____

Plan of organization: (Semester___) (Quarter___) (Trimester___)
(Other_____)

Member of: (Check all that apply)

_____Middle States Association of Colleges and Secondary Schools
_____New England Association of Colleges and Secondary Schools
_____North Central Association of Colleges and Secondary Schools
_____Northwest Association of Secondary and Higher Schools
_____Southern Association of Colleges and Schools
_____Western Association of Schools and Colleges

_____American Association of Collegiate Schools of Business
_____Other_____

Name and position of the person completing the questionnaire_____

_____

Title assigned to the internship course at your institution_____

_____

o

In replying to the following questions, please answer as briefly as possible. When you believe that it is desirable to answer at length, however, please do so; and attach a sheet of paper with your extended comments.

1. In what year was the public accounting internship established at the institution named above?_____

2. Approximately how many students were enrolled in the public accounting internship course between January 1, 1972, and January 1, 1973?____

3. Approximately how many students with majors in accounting graduated during this same period?_____

4. A. Is the public accounting internship course required for any accounting students at this institution? ____Yes ____No
   If Yes, indicate for which students it is required_____

   B. Has there been a change in this policy within the last five years?
   ____Yes ____No
   If Yes, what was the previous policy?_____

   C. Is consideration being given to changing this policy within the next three years? ____Yes ____No
   If Yes, indicate the nature of the contemplated change_____

   D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

5. A. When are departmental seminars conducted for interns?
   ____Before students report to cooperating firms
   ____Throughout the internship period
   ____At the conclusion of the internship
   ____Seminars are not held
   ____Others (Please specify)

   B. Has there been a change in this policy within the last five years?
   ____Yes ____No
   If Yes, what was the previous policy?_____

   C. Is consideration being given to changing this policy within the next three years? ____Yes ____No
   If Yes, indicate the nature of the contemplated change_____

   D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

6. A. Are interns permitted to enroll for additional courses during the internship? ____Yes ____No
   B. Has there been a change in this policy within the last five years?
   ____Yes ____No
   C. Is consideration being given to changing this policy within the next three years? ____Yes ____No
   D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

7. A. Are students assigned reading and/or research projects by the accounting department while they are engaged in internships?
   ____Yes ____No

B. Has there been a change in this practice within the last five years? _____Yes _____No

C. Is consideration being given to changing this practice within the next three years? _____Yes _____No

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

_____

8. A. What is the approximate period of the internship? _____weeks.

B. Has there been a change in this policy within the last five years? _____Yes _____No
If Yes, what was the previous policy?_____

_____

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No
If Yes, indicate the nature of the contemplated change_____

_____

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

_____

9. A. Is a departmental final examination on internship experiences administered to interns? _____Yes _____No

B. Has there been a change in this practice within the last five years? _____Yes _____No

C. Is consideration being given to changing this practice within the next three years? _____Yes _____No

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

_____

10. A. Is academic credit granted for this course? _____Yes _____No
If Yes, indicate the credit or range of credit, as, 3-9 semester hours. _____Semester hours _____Quarter hours _____Others.
(Please specify)_____

B. Has there been a change in this policy within the last five years? _____Yes _____No
If Yes, what was the previous policy?_____

_____

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No
If Yes, indicate the nature of the contemplated change_____

_____

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

_____

11. A. To what extent does the college require written reports from interns? _____One each week _____One each month
_____One at the end of the internship _____Other (Please specify)

_____

B. Has there been a change in this policy within the last five years? _____Yes _____No

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

_____

E. Briefly describe the scope and extent of the reports_____

_____

12. A. At what time in their academic career are college students permitted to participate in the internship program?

_____During graduate study
_____During the senior year
_____During or at the end of the junior year
_____During or at the end of the sophomore year
_____No definite time; depends on courses completed and other factors
_____Others (Please specify)_____

_____

B. Has there been a change in this policy within the last five years?

_____Yes _____No

If Yes, what was the previous policy?_____

_____

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No

If Yes, indicate the nature of the contemplated change_____

_____

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

_____

13. A. Do women as well as men participate in the internship program?

_____Yes _____No

B. Has there been a change in this practice within the last five years?

_____Yes _____No

C. Is consideration being given to changing this practice within the next three years? _____Yes _____No

Comments:_____

_____

14. A. Does a full-time member of the college staff supervise the interns through periodic visits? _____Yes _____No

B. Has there been a change in this policy within the last five years?

_____Yes _____No

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No

D. Approximately how many times each month does the supervisor visit the intern?_____

E. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

_____

15. A. Is the supervisor:

_____A member of the accounting faculty
_____A member of the business administration faculty, but not an instructor in accounting
_____Other (Please specify)_____

_____

B. Has there been a change in this policy within the last five years?

_____Yes _____No

If Yes, what was the previous policy?_____

_____

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No
If Yes, indicate the nature of the contemplated change_____

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

16. A. When there are interns in the field, is it customary for the supervisor to have:
_____No other courses to teach
_____A reduced teaching load
_____A regular teaching load

B. Has there been a change in this policy within the last five years?
_____Yes _____No
If Yes, what was the previous policy?_____

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No
If Yes, indicate the nature of the contemplated change_____

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

17. A. Which accounting course must a student have completed before being admitted to the internship program? (Check all that apply)
_____Principles of Accounting (One or more courses)
_____Intermediate Accounting (One or more courses)
_____Advanced Accounting (One or more courses)
_____Cost Accounting (One or more courses)
_____Auditing (One or more courses)
_____Accounting Systems (One or more courses)
_____Taxation (One or more courses)
_____Data Processing (One or more courses)
_____Others (Please specify)_____

B. Has there been a change in these requirements within the last five years? _____Yes _____No
If Yes, what was the previous policy?_____

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No
If Yes, indicate the nature of the contemplated change_____

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

18. A. May any student who has completed the required courses engage in the internship program? _____Yes _____No

B. Has there been a change in this policy within the last five years?
_____Yes _____No

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

19. A. If a screening process is used in the selection of interns, what factor(s) are considered and what grades and/or percentiles are required?

_____Average letter grade on all work completed (The average required is_____)
_____Average letter grade in accounting courses (The average required is_____)
_____Average letter grade in business administration courses (The average required is_____)
_____Results of AICPA Achievement Test, Level I (The percentile required_____)
_____Results of AICPA Achievement Test, Level II (The percentile required_____)
_____Locally prepared test
_____Others (Please specify)_____

B. Has there been a change in this policy within the last five years?
_____Yes _____No
If Yes, indicate the nature of the change_____

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No
If Yes, indicate the nature of the change contemplated_____

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

E. If a locally prepared test is used, what areas does it cover?

20. A. Are interns placed with:
_____Local public accounting firms only
_____National public accounting firms only
_____Both local and national public accounting firms

B. Has there been a change in this practice within the last five years?
_____Yes _____No
If Yes, what was the previous policy?_____

C. Is consideration being given to changing this practice within the next three years? _____Yes _____No
If Yes, indicate the nature of the contemplated change_____

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

21. A. Are public accounting interns ever placed with non-CPA firms?
_____Yes _____No

B. Has there been a change in this practice within the last five years?
_____Yes _____No

C. Is consideration being given to changing this practice within the next three years? _____Yes _____No

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

_____

22. A. Is more than one intern assigned to the same office of a cooperating firm at any given time? _____Yes _____No

B. Has there been a change in this policy within the last five years? _____Yes _____No

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

_____

23. A. Is the intern obligated to work for the cooperating firm:
_____40 hours a week
_____As many hours a week, including overtime, that junior accountants on the same assignment are working
_____Other (Please specify)_____

_____

B. Has there been a change in this policy within the last five years?
_____Yes _____No
If Yes, what was the previous policy?_____

_____

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No
If Yes, indicate the nature of the contemplated change_____

_____

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

_____

24. What is the approximate greatest distance from the campus at which cooperating offices of public accounting firms are located?____miles.

25. A. Is there a written agreement between the institution and the cooperating firms? _____Yes _____No

B. Has there been a change in this policy within the last five years? _____Yes _____No

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No

26. A. What relative importance do you place on the following experiences for interns:

	Essential	Important	Unimportant
Vouching	_____	_____	_____
Recomputing	_____	_____	_____
Tracing postings	_____	_____	_____
Preparing and/or reviewing trial balances	_____	_____	_____
Preparing bank reconciliations	_____	_____	_____
Reviewing bank reconciliations	_____	_____	_____
Examining returned checks	_____	_____	_____
"Proving cash"	_____	_____	_____
Counting cash	_____	_____	_____
Examining securities	_____	_____	_____
Supervising inventory count	_____	_____	_____
Testing inventory counts	_____	_____	_____

	Essential	Important	Unimportant
Testing inventory prices	_____	_____	_____
Circularizing accounts receivable	_____	_____	_____
Scanning	_____	_____	_____
Heading up working papers	_____	_____	_____
Testing sales and purchase cut-offs	_____	_____	_____
Searching for unrecorded liabilities	_____	_____	_____
Aging accounts receivable	_____	_____	_____
Testing payroll transactions	_____	_____	_____
Analyzing accounts	_____	_____	_____
Operating office machines	_____	_____	_____
Examining and abstracting minutes	_____	_____	_____
Examining contracts	_____	_____	_____
Scheduling insurance coverage	_____	_____	_____
Preparing parts of the audit report	_____	_____	_____
Preparing tax returns	_____	_____	_____
Typewriting	_____	_____	_____
Proofreading	_____	_____	_____
Review of prior year's working papers	_____	_____	_____
Using statistical sampling techniques	_____	_____	_____
Using data processing equipment	_____	_____	_____
Scheduling and proving property ledger and related reserves	_____	_____	_____
Others	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

27. A. Does the arrangement with cooperating firms provide that specific experiences are to be provided for interns? _____Yes _____No

B. Has there been a change in this policy within the last five years? _____Yes _____No

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated _____

_____

28. A. Are students eligible to serve as interns:

_____Employed by cooperating firms on the basis of interviews

_____Assigned to firms by the accounting staff, as cooperating firms do not conduct interviews for interns

_____Assigned to firms by the accounting staff, after consideration is given to expressed preferences of cooperating firms and students

_____Other (Please specify) _____

_____

B. Has there been a change in this policy within the last five years? _____Yes _____No
If Yes, what was the previous policy?_____

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No
If Yes, indicate the nature of the contemplated change_____

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

29. A. Are interns paid:
_____At a rate set by the school for all interns
_____At the prevailing rate for junior accountants in the cooperating firm where they are employed
_____An amount below the prevailing rate for junior accountants in the cooperating firm where they are employed
_____Other (Please specify)_____

30. A. Do cooperating firms file periodic reports on the progress of interns? _____Yes _____No
B. Has there been a change in this policy within the last five years? _____Yes _____No
C. Is consideration being given to changing this policy within the next three years? _____Yes _____No
D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

31. A. Do students have a final interview with a representative of the firm, during which their performance is evaluated? _____Yes ___No
B. Has there been a change in this policy within the last five years? _____Yes _____No
C. Is consideration being given to changing this policy within the next three years? _____Yes _____No
D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

32. A. If, because of unsatisfactory performance, an intern's employment is terminated, is he:
_____Reassigned to another firm
_____Dropped from the course
_____This has never happened
_____Other (Please specify)_____

B. Has there been a change in this policy within the last five years? _____Yes _____No
C. Is consideration being given to changing this policy within the next three years? _____Yes _____No

33. A. At what time of the year does the institution provide internships?
_____First semester or quarter
_____Second semester or quarter
_____Third quarter
_____Parts of two semesters
_____Continuously
_____Summer only
_____Other (Please specify)
_____
_____

B. Has there been a change in this policy within the last five years?
_____Yes _____No
If Yes, what was the previous policy?_____

_____

C. Is consideration being given to changing this policy within the next three years? _____Yes _____No
If Yes, indicate the nature of the contemplated change_____

_____

D. Indicate briefly the reasons for changes which have been instituted or which are contemplated_____

_____

34. A. Approximately what percentage of the interns enter public accounting upon graduation?_____
B. Does this percentage appear to be increasing?_____
35. What direction do you believe the internship program at your institution will take within the next few years? The course will probably:
_____Grow _____Decline _____Remain at about the same level
_____Be discontinued
36. Approximately what percentage of the interns secure permanent employment with the firm at which the internship was completed?_____
37. Have experiences reported by interns served as the impetus for changes in OTHER accounting courses? _____Yes _____No
38. As a basis for improving programs, are cooperating firms informed of intern reaction to the experiences provided by those firms?
_____Yes _____No
39. Has the internship plan proved to be of value in the placement of graduates? _____Yes _____No
40. In your opinion, has the internship program served to increase cooperation and understanding between practitioners and members of the accounting faculty? _____Yes _____No
41. Has the internship plan proved to be of value in attracting students to major in accounting? _____Yes _____No
42. Does the institution sponsor industrial and/or governmental internships, as well as public accounting internships? _____Yes _____No
43. In order to enable the completion of another important phase of this study, will you please supply the firm names, current addresses (with zip code), and name of the partner to be contacted, for each firm which now cooperates with your school in the accounting internship program.

	Current Address
1. Partner name_____	_____
Firm name_____	_____
2. Partner name_____	_____
Firm name_____	_____
3. Partner name_____	_____
Firm name_____	_____
4. Partner name_____	_____
Firm name_____	_____

Current Address

5. Partner name _____ _____
   Firm name _____ _____

6. Partner name _____ _____
   Firm name _____ _____

7. Partner name _____ _____
   Firm name _____ _____

8. Partner name _____ _____
   Firm name _____ _____

9. Partner name _____ _____
   Firm name _____ _____

10. Partner name _____ _____
    Firm name _____ _____

11. Partner name _____ _____
    Firm name _____ _____

12. Partner name _____ _____
    Firm name _____ _____

13. Partner name _____ _____
    Firm name _____ _____

14. Partner name _____ _____
    Firm name _____ _____

15. Partner name _____ _____
    Firm name _____ _____

16. Partner name _____ _____
    Firm name _____ _____

17. Partner name _____ _____
    Firm name _____ _____

18. Partner name _____ _____
    Firm name _____ _____

19. Partner name _____ _____
    Firm name _____ _____

20. Partner name _____ _____
    Firm name _____ _____

21. Partner name _____ _____
    Firm name _____ _____

22. Partner name _____ _____
    Firm name _____ _____

APPENDIX F

QUESTIONNAIRE NO. 3 MAILED TO 763 CPA FIRM AND PRACTITIONER OFFICES THAT DO NOT PARTICIPATE IN PUBLIC ACCOUNTING INTERNSHIP PROGRAMS

A STUDY OF INTERNSHIPS IN PUBLIC ACCOUNTING
(A doctoral study)

o

For purposes of this study, a public accounting internship program is defined as "a program which provides opportunity for the college student to secure temporary employment, under college supervision, with a public accounting firm before he completes his academic work."

The questionnaire should be returned to: Charles E. Buckley, 6420 S. E. 15th, Midwest City, Oklahoma 73110.

o

Name of firm _____

Address _____

City and State _____ Zip Code _____

Name and position of the person completing the questionnaire _____

_____

Professional memberships held by the firm: (Please specify) _____

_____

_____

o

1. A. Has your firm ever cooperated with colleges or universities in your geographical area in a public accounting internship?
   _____Yes _____No
   B. If Yes, in what year did you first participate? _____
   C. If Yes, in what year did you last participate? _____
   D. If Yes, check the principal reason(s) for withdrawing from the program:
   _____Lack of interest on the part of colleges and universities in the area
   _____Insufficient personnel to supervise the program properly

_____Expense involved in the administration of the internships
_____Interns assigned (or chosen) were not properly qualified
_____Lack of interest on the part of the interns
_____Other (Please specify)_____

2. In your opinion, is a properly organized and conducted public accounting internship program potentially more valuable to students than an equivalent period of additional classroom instruction in accounting?
_____Yes _____No

3. Check the principal reason (s) your firm does not participate in a public accounting internship:
_____Have never been asked to participate in such a program
_____Lack of interest on the part of colleges and universities in the area
_____Insufficient personnel to supervise the program properly
_____Expense involved in the administration of internships
_____Difficulty in arriving at a schedule satisfactory to the firm, the college, and the student involved
_____Inadequate number of colleges and universities, with majors in accounting, in the geographical area in which located
_____Inadequate number of accounting majors in the geographical area in which located
_____The matter has not been considered
_____Others (Please specify)_____

4. A. Is consideration being given to the participation in a public accounting internship program within the next three years?
_____Yes _____No
B. If No, would consideration be given to participation in such a program if action were initiated by college or university faculties in your area? _____Yes _____No

5. If your firm participates in any type of "cooperative program" or if it has adopted any type of informal work-experience programs for college students who are interested in following a career in public accounting, please describe the plan briefly:_____

APPENDIX G

QUESTIONNAIRE NO. 4 MAILED TO 296 CPA FIRM AND PRACTITIONER OFFICES THAT DO PARTICIPATE IN PUBLIC ACCOUNTING INTERNSHIP PROGRAMS

A STUDY OF INTERNSHIPS IN PUBLIC ACCOUNTING
(A doctoral study)

o

For purposes of this study, a public accounting internship program is defined as "a program which provides opportunity for the college student to secure temporary employment, under college supervision, with a public accounting firm before he completes his academic work."

The questionnaire should be returned to: Charles E. Buckley, 6420 S. E. 15th, Midwest City, Oklahoma 73110.

o

Name of firm _____

Address _____

City and State _____ Zip Code _____

Name and position of the person completing the questionnaire _____

_____

Professional memberships held by the firm: (Please specify _____

_____

_____

o

In replying to the following questions, please answer as briefly as possible. When you believe that it is desirable to answer at length, however, please do so; and attach a sheet of paper with your extended comments.

o

1. In what year did your firm first participate in an accounting internship program? _____
2. How many students were employed by your firm as interns between January 1, 1972 and January 1, 1973? _____
3. Do you believe that interns should be permitted to enroll for additional courses during the internship period? _____Yes _____No

4. A. At what time in their academic career are college students permitted to participate in the internship program with your firm?
   _____During graduate study
   _____During the senior year
   _____During or at the end of the junior year
   _____During or at the end of the sophomore year
   _____No definite time; depends upon courses completed and other factors
   _____Others (Please specify)_____

   B. In your opinion, is this placement of the internship:
   _____Appropriate
   _____Too early in the college program
   _____Too late in the college program
5. Do women as well as men participate in the internship program with your firm? _____Yes _____No
6. Does a full-time member of the college staff of cooperating institutions supervise the interns through periodic visits? _____Yes _____No
7. Which accounting courses do you believe a student should have completed before being admitted to the internship program? (Check all that apply)
   _____Principles of Accounting (One or more courses)
   _____Intermediate Accounting (One or more courses)
   _____Advanced Accounting (One or more courses)
   _____Cost Accounting (One or more courses)
   _____Auditing (One or more courses)
   _____Taxation (One or more courses)
   _____Accounting Systems (One or more courses)
   _____Others (Please specify_____
8. Which related business courses do you believe a student should have completed before being admitted to the internship program? (Check all that apply)
   _____Data Processing (One or more courses)
   _____Business Law (One or more courses)
   _____Management (One or more courses)
   _____Marketing (One or more courses)
   _____Finance (One or more courses)
   _____Economics (One or more courses)
   _____Business Communications or Report Writing (One or more courses)
   _____Statistics (One or more courses)
   _____Others (Please specify)_____
9. Which other courses (Other than general education courses) do you believe a student should have completed before being admitted to the internship program? Please name and specify the suggested area.
10. Do you believe that any student who has completed the above required courses should be allowed to engage in the internship program?
    _____Yes _____No

11. What relative importance do you place on the following experiences for interns:

	Essential	Important	Unimportant
Vouching			
Recomputing			
Tracing postings			
Preparing and/or reviewing trial balances			
Preparing bank reconciliations			
Reviewing bank reconciliations			
Examining			
Proving cash			
Counting cash			
Examining securities			
Supervising inventory count			
Testing inventory counts			
Testing inventory prices			
Circularizing accounts receivable			
Scanning			
Heading up working papers			
Testing sales and purchase cut-offs			
Searching for unrecorded liabilities			
Aging accounts receivable			
Testing payroll transactions			
Analyzing accounts			
Operating office machines			
Examining and abstracting minutes			
Examining contracts			
Scheduling insurance coverage			
Preparing parts of the audit report			
Preparing tax returns			
Typewriting			
Proofreading			
Review of prior year's working papers			
Using statistical sampling techniques			
Using data processing equipment			
Scheduling and proving property ledger and related reserves			
Others (Please specify)			

12. Is more than one intern assigned to the same office of your firm at any given time? _____Yes _____No
13. Is more than one intern from the same college or university assigned to the same office of your firm at any given time? _____Yes _____No
14. Is the intern obligated to work for your firm:
    _____40 hours a week
    _____As many hours a week, including overtime, that junior accountants on the same assignment are working
    _____Other (Please specify)_____
15. What is the approximate greatest distance from your firm to the campus of cooperating colleges and universities?_____miles.
16. Is there a written agreement governing the internship program between your firm and cooperating colleges and universities? _____Yes _____No
17. Does the agreement with cooperating colleges and universities provide that specific experiences are to be provided for interns? ___Yes ___No
18. Are students eligible to serve as interns:
    _____Employed by your firm on the basis of interviews
    _____Assigned to your firm by the accounting staff, as your firm does not conduct interviews for interns
    _____Assigned to your firm by the accounting staff, after consideration is given to expressed preferences of your firm and the students
    _____Other (Please specify)_____
19. Are interns paid:
    _____At a rate set by the school for all interns
    _____At the prevailing rate for junior accountants in your firm
    _____An amount below the prevailing rate for junior accountants in your firm
    _____They are not paid
    _____Other (Please specify_____
20. Does your firm file periodic reports on the progress of interns with cooperating colleges and universities? _____Yes _____No
21. Do students have a final interview with a representative of your firm, during which their performance is evaluated? _____Yes _____No
22. If an intern's performance is unsatisfactory:
    _____His employment is terminated
    _____He is counseled, but remains on the job
    _____This has never happened
    _____Other (Please specify)_____
23. A. Approximately what percentage of the students who intern with your firm are offered permanent employment with your firm?_____%
    B. Approximately what percentage of these interns accept permanent employment with your firm?_____%
24. In what direction do you believe the internship program at your firm will go within the next few years? The course will probably:
    _____Grow _____Decline _____Remain at about the same level
    _____Be discontinued
25. Is your firm informed of intern reaction to the experiences provided by your firm? _____Yes _____No

26. Has the internship program proved to be of value to your firm in the recruitment of permanent employees? _____Yes _____No

27. In your opinion, has the internship program served to increase co-operation and understanding between your firm and members of the accounting faculty? _____Yes _____No

28. A. What is the approximate period of the internship?
_____4 weeks _____8 weeks _____12 weeks _____18 weeks
_____6 weeks _____10 weeks _____15 weeks
_____Other (Please specify)_____

B. Do you believe that, for optimum benefit, the internship period is:
_____Appropriate _____Too brief _____Too long

29. During the period of internship, the work performed by the intern is under the supervision of:
_____One accountant from the firm throughout the period
_____More than one accountant from the firm during the internship
_____Other (Please specify)_____

30. A. Are interns given an overview of a client's accounting system before beginning work on an engagement? _____Yes _____No

B. Do you believe that sufficient instruction is given before interns begin a new phase of work on a given assignment? _____Yes _____No

C. Does the superior accountant on a given assignment review the intern's work and offer criticism? _____Yes _____No

31. Are interns assigned out-of-town engagements? _____Yes _____No

32. Excluding any time devoted to orientation to internship duties, approximately what per cent of the time are interns actively engaged in:

A. Auditing duties? _____%
B. Tax work? _____%
C. General write-up work? _____%
D. Other (Please specify)? _____%

_____

_____

33. In your opinion, are duties assigned to interns:
_____Adequately demanding for an intern
_____Not sufficiently demanding for an intern
_____Too demanding for an intern

34. Are interns given an orientation as to your staff, office, files, and method of operation before being assigned to an engagement?
_____Yes _____No

35. Do you believe that the internship experience contributes materially to the confidence of the intern in his own ability as an accountant?
_____Yes _____No

36. List what you consider to be the two greatest advantages of the internship program.

_____

_____

_____

_____

37. List what you consider to be the two greatest disadvantages of the internship program.

_____

_____

_____

_____

APPENDIX H

COVER LETTER ACCOMPANYING QUESTIONNAIRE NO. 1

6420 Southeast 15th Street
Midwest City, Oklahoma 73110

The undersigned, doctoral candidate at the University of Oklahoma, is conducting a national study of the internship plan as it applies to education for a career in public accounting. It is the opinion of this researcher that such a study is of significant value and timely because of the current emphasis placed upon the accountability of many undergraduate programs.

The results of the preliminary survey, completed a short time ago, indicate that your institution does not sponsor a public accounting internship program. It is important that information be forwarded from colleges and universities which do not offer internships as well as from those which have these programs in operation. These data will help in identification of trends and development of insight into the future of the internship program in accounting. Your response to this questionnaire will be treated confidentially.

Your cooperation will contribute materially to the success of this study and to the development of information which should be of significant value to the profession. Please complete the enclosed questionnaire and mail it in the envelope provided.

Sincerely yours,

Charles E. Buckley
Research Assistant

Enclosures: questionnaire
envelope

APPENDIX I

COVER LETTER ACCOMPANYING QUESTIONNAIRE NO. 2

6420 Southeast 15th Street
Midwest City, Oklahoma 73110

The undersigned, doctoral candidate at the University of Oklahoma, is conducting a national study of the internship plan as it applies to education for a career in public accounting. It is the opinion of this researcher that such a study is of significant value and timely because of the current emphasis placed upon the accountability of many undergraduate programs.

The results of the preliminary survey completed recently indicate that a public accounting internship program is sponsored by your institution. You are asked to give careful attention to the enclosed questionnaire and to answer those questions which are applicable to your program.

It is re-emphasized that this is a national study and that the statistical picture which will result from it should be a composite of data from all existing programs. Your response to this questionnaire will be treated confidentially.

A careful effort has been made to limit the number of questions and to make it possible for the respondent to supply brief answers. This pattern has been followed in order to (1) enable you to cooperate in this study with a minimum expenditure of time, and to (2) provide basic data which, when combined with those from many other institutions, will yield findings of significant value to the profession.

I appreciate your making available the benefit of your thinking and experience on this topic. Please give your early attention to the questionnaire and return it in the enclosed envelope.

Sincerely yours,

Charles E. Buckley
Research Assistant

Enclosures: questionnaire
envelope

APPENDIX J

COVER LETTER ACCOMPANYING QUESTIONNAIRE NO. 3

6420 Southeast 15th Street
Midwest City, Oklahoma 73110

Your firm has been selected to participate in a national study which is being conducted by the undersigned, a doctoral candidate at the University of Oklahoma. This study is designed to accumulate data concerning public accounting internship programs and to define trends in this area, should any exist. For this reason, it is important to gather data from firms which do not participate in such programs as well as from those firms which do participate in internship programs. Your cooperation is vital to the success of this study.

Please take a few minutes to complete the attached questionnaire and return it in the enclosed envelope. Information obtained will be combined with that provided by other public firms throughout the nation. The results of the study will then be made available to the AICPA and to colleges and universities throughout the nation; however, your individual responses will be kept confidential.

In the event that your firm is cooperating in an internship program, please return this letter and the appropriate questionnaire will be sent to you by return mail.

It is the opinion of this researcher that this is an extremely timely study which will make a definite contribution to the education of future accountants. Please give your immediate attention to the questionnaire.

Sincerely yours,

Charles E. Buckley
Research Assistant

Enclosures: questionnaire
envelope

APPENDIX K

COVER LETTER ACCOMPANYING QUESTIONNAIRE NO. 4

6420 Southeast 15th Street
Midwest City, Oklahoma 73110

The name of your firm has been submitted to me as a firm which presently participates in an accounting internship program. For this reason, you are being asked to participate in a national survey which is being conducted by the undersigned, a doctoral candidate at the University of Oklahoma.

This study is designed to accumulate data concerning public accounting internship programs and to define trends in this area, should any exist. Your cooperation is vital to the success of this study.

Please take a few minutes to complete the attached questionnaire and return it in the enclosed envelope. Information obtained will be combined with that provided by other public firms throughout the nation. The results of the study will then be made available to the AICPA and to colleges and universities throughout the nation; however, your individual responses will be kept confidential.

It is the opinion of this researcher that this is an extremely timely study which will make a definite contribution to the education of future accountants. Please give your immediate attention to the questionnaire.

Sincerely yours,

Charles E. Buckley
Research Assistant

Enclosures: questionnaire
envelope

APPENDIX L

FOLLOW-UP LETTER TO RECIPIENTS OF QUESTIONNAIRE NO. 1

6420 Southeast 15th Street
Midwest City, Oklahoma 73110

The undersigned, doctoral candidate at the University of Oklahoma, is conducting a nation-wide study of the internship plan as it applies to public accounting. News of this study has been well received by faculty members in colleges and universities throughout the nation. Many of them have expressed a special interest in the undertaking.

Although your institution does not sponsor an internship program in public accounting, your opinions are solicited. Your responses are important and have significance to this study. Your responses will be kept confidential.

It is expected that the results of this research project will be of value to accounting faculties throughout the United States. It would be appreciated if you would complete the enclosed questionnaire and return it in the envelope provided.

I look forward to hearing from you in the near future.

Sincerely yours,

Charles E. Buckley
Research Assistant

Enclosures: questionnaire
envelope

APPENDIX M

FOLLOW-UP LETTER TO RECIPIENTS OF QUESTIONNAIRE NO. 2

6420 Southeast 15th Street
Midwest City, Oklahoma 73110

The undersigned, doctoral candidate at the University of Oklahoma, is conducting a nation-wide study of the internship plan as it applies to public accounting. News of this study has been well received by faculty members in colleges and universities throughout the nation. Many of them have expressed a special interest in the undertaking.

The findings of this research project should be of significance to accounting departments throughout the United States. Information concerning the experience you have had with the public accounting internship program at your institution will make a significant contribution to the completeness and value of this study. Your responses will be kept confidential.

I encourage you to give your prompt attention to the enclosed questionnaire and to answer those questions which are applicable to your program. Please return the completed questionnaire to me in the envelope provided.

I look forward to hearing from you in the near future.

Sincerely yours,

Charles E. Buckley
Research Assistant

Enclosures: questionnaire
envelope

APPENDIX N

FOLLOW-UP LETTER TO RECIPIENTS OF QUESTIONNAIRE NO. 3

6420 Southeast 15th Street
Midwest City, Oklahoma 73110

The undersigned, doctoral candidate at the University of Oklahoma, is conducting a nation-wide study of the internship plan as it applies to education for a career in public accounting. News of this study has been well received by faculty members in colleges and universities across the nation as well as by partners of many public accounting firms.

Your firm has been selected to participate in this national study. It is important to the success of this study that firms which do not participate in accounting internship programs cooperate in this study as well as those firms which do participate in such programs.

It would be very much appreciated if you would cooperate in this study by completing the enclosed questionnaire and mailing it in the envelope provided. Your responses will be kept confidential.

I look forward to hearing from you in the near future.

Sincerely yours,

Charles E. Buckley
Research Assistant

Enclosures: questionnaire
envelope

APPENDIX O

FOLLOW-UP LETTER TO RECIPIENTS OF QUESTIONNAIRE NO. 4

6420 Southeast 15th Street
Midwest City, Oklahoma 73110

The undersigned, doctoral candidate at the University of Oklahoma, is conducting a nation-wide study of the internship plan as it applies to education for a career in public accounting. News of this study has been well received by faculty members in colleges and universities across the nation as well as by partners of many public accounting firms.

The school with which you cooperate in an accounting internship program has recommended you to take part in this national poll. Information about the experience you have had in a public accounting internship program will be of value to schools and prospective interns throughout the United States. Your responses will become an invaluable part of the final report.

It would be very much appreciated if you would cooperate in this study by completing the enclosed questionnaire and mailing it in the envelope provided. Your responses will be kept confidential.

I look forward to hearing from you in the near future.

Sincerely yours,

Charles E. Buckley
Research Assistant

Enclosures: questionnaire
envelope