



BUSINESS & COMPUTER SCIENCE DIVISION

Accounting & Business Internship Manual
2025-2026

Table of Contents

| | |
|--|-----------|
| Business & Computer Science Division Mission Statement | 1 |
| Purpose & Overview | 1 |
| Internship Program Objectives | 2 |
| Pre-requisites and credit hours of an Internship..... | 2 |
| Internship Program Content | 2 |
| Agency Selection | 3 |
| Responsibilities | 4 |
| <i>Responsibilities of the Faculty Coordinator</i> | <i>4</i> |
| <i>Responsibilities of the Agency/Site Supervisor</i> | <i>4</i> |
| <i>Responsibilities of the Student.....</i> | <i>4</i> |
| Documentation | 5 |
| Evaluating Student Progress and Performance of the Internship | 5 |
| Mid-term Supervisor Evaluation | 5 |
| End of Semester Supervisor Evaluation..... | 5 |
| Grading | 5 |
| General Information | 6 |
| Acceptance of Students | 6 |
| Exceptions..... | 6 |
| Qualifications of the Agency | 6 |
| Concealed Weapons, Drug Use, Other Agency Policies | 6 |
| Transportation | 6 |
| Remuneration | 7 |
| Worker's Compensation Policy / State of Idaho Insurance Fund | 7 |
| Appendix A: Course Syllabi | 7 |
| Appendix B: Memorandum of Understanding | 8 |
| Appendix C: Work Plan Agreement | 10 |
| Appendix D: Mid-term Supervisor Evaluation..... | 14 |
| Appendix E: Final Supervisor Evaluation | 16 |

Business & Computer Science Division Mission Statement

The Business & Computer Science Division at Lewis-Clark State College provides quality education to prepare students with the knowledge, competencies, and experience necessary to successfully compete in today's economy through collaborative involvement with the business community.

Purpose & Overview

The purpose of the Internship Program is for students to:

- Identify career paths
- Learn by experience in the workplace environment
- Apply classroom learning to the real world
- Network – make contacts in a chosen career field
- Enhance résumé

The philosophy, policies, and procedures set forth in this manual attest to the unquestionable importance of experiential learning, such as internships. This manual will serve as a guide to accomplishing the objectives of the program. Internships are an integral part of the Business & Computer Science curriculum for it is in the field setting that students learn to integrate the theory and knowledge learned in class with hands-on experience for meeting the needs and challenges of today's business environment.

This guide has been prepared for the purpose of assisting students and faculty in developing an understanding of the objectives, policies and procedures necessary for the orderly conduct of the Internship component of the Business & Computer Science.

Although an effort has been made to be responsive to situations and issues which occur most frequently, many other matters are likely to be left out inadvertently. In such cases, the Internship Coordinator(s) or the Business & Computer Science Chair will be valuable resources.

The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business courses to an approved business-related work setting. The duties and responsibilities at the work site should constitute applied, integrated, or new learning for the student. Students will work at the agency's site for the contracted number of hours.

Accounting (AC) 294/394/494 and Business (BUS) 294/394/494 are dynamic and vital courses which challenge a student to apply the accounting or business course concepts within an agency setting. This is considered the minimum amount of time for students to achieve skills and knowledge necessary to enter the workforce in an entry-level accounting or business position.

Internship Program Objectives

Through the Internship experience, students will:

- Apply and integrate concepts, language, and classroom learning in a real-world work environment
- Engage in actual problem-solving activities
- Practice and refine professional communication skills
- Develop professional relationships in your field of study

Pre-requisites and credit hours of an Internship

- Students must have Sophomore standing or higher
- Students must be a Business & Computer Science major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA
- Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester
- 45 hours of supervised work, focused on onsite learning, equals 1 hour of academic credit (e.g. a 3-credit course would require 135 internship hours)
- Up to 6 credit hours may count towards Business Electives; additional credit hours can be counted as General Electives
- The maximum number of internship credits allowed is 12, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional 12 credits.

Internship Program Content

Experiential learning provides many connections and opportunities for students. The exposure the student receives during such an experience should be broad and flexible. The experience should be broad enough to permit the student to gain new skills and flexible enough to permit the student to find expression and build character. Opportunities should exist for the student to observe, assist, plan, conduct, report, and evaluate.

Students enrolled in an Accounting internship should spend the majority of their internship hours in accounting or finance-specific work. Students enrolled in a Business internship should spend the majority of their time in any of the following areas: human resources, information systems, marketing, operations management, or some other business-specific focus.

The student's experience should be as comprehensible as possible, including:

- A. Orientation
 1. Introduction to staff members, board members, and other company and relevant community leaders

2. Tour of the company/organization
 3. Presentation of the organization's history, philosophy/values, objectives, procedures, etc.
- B. Organization
1. Relationships that exist between the organization and the community
 2. Structure, procedures, by-laws, and functions of boards and committees
 3. Working relationships between various offices and staff members
- C. Human Resource Services
1. Job description and duties
 2. Employment standards and expectations
 3. Salaries and benefits
 4. In-service training programs
 5. Staff meetings
- D. Programs and activities
1. Number, kinds, and seasons of company programs and services
 2. Planning and evaluation systems used
 3. Registration, attendance, or other monitoring procedures
- E. Management
1. Budget, financial, and accounting procedures
 2. Marketing, sales, publicity and public relations practices
 3. Economic philosophies
 4. Technology applications
- F. Areas and Facilities
1. Maintenance and upkeep
 2. Procedures for use and scheduling
 3. Equipment purchase, inventory, and storage
 4. Safety procedures
 5. Security procedures

An important part of the orientation period is a detailed discussion of the internship goals of the intern and the agency supervisor. Clearly defined, mutually accepted goals provide one of the best ways to prevent misunderstandings and frustration that can lead to a negative internship experience for both parties.

Agency Selection

The Business & Computer Science Division does not formally place students. The Division will promote internship opportunities as they arise, but it is ultimately up to the student to seek and secure an internship. Students are encouraged to use the Handshake system that they

have access to, or any other resources available through the Student Employment Career Center.

Students may also be eligible for internship credits at their current place of employment, with internship program criteria being met and ability to show application/integration of Business & Computer Science Division course concepts and practices in their work. Being assigned a new project or exposure to another area of the company/organization would be ideal when interning at place of employment.

Responsibilities

Responsibilities of the Faculty Coordinator

- Assist in promotion of internship opportunities each semester.
- Provide Syllabus at the start of each semester and ensure course requirements and key dates are clearly described.
- Facilitate required paperwork, such as the Work Plan Agreement, Memorandum of Agreement, and the mid-term and final evaluations.
- Approve planned duties and determine if internship hours in Work Plan Agreement support the number of credits student is registered for.
- Provide contact information to Agency/site supervisor once Work Plan Agreement has been returned to Business & Computer Science and approved.
- Maintain records of each student intern.
- Distribute mid-term and final evaluation forms to Agency/site supervisor approximately two weeks before each is due.
- Assign Pass or Fail grade based on course requirements.

Responsibilities of the Agency/Site Supervisor

- Be willing to participate in the internship experience in accordance with the standards specified in this manual.
- Co-develop Work Plan with student and complete Agency portion of the Work Plan Agreement.
- Sign Memorandum of Agreement with LC State.
- Provide student (if not a current employee of agency) a proper orientation to the company/organization and exposure to the majority of items listed in “Program Content”.
- Complete, sign, and return the mid-term and final evaluation forms by the due date requested by Faculty Coordinator.
- Provide a safe workspace.
- Provide any supplies or materials that are necessary for completion of internship duties.
- Be available to student as questions or challenges arise.

Responsibilities of the Student

- Gain advice and approval from Academic Advisor to determine if you are eligible and in good academic standing to register for an internship and determine number of credits.
- Register for appropriate-level internship course (e.g. AC 394 or BUS 394 for Junior standing) by the 10th day of the semester.
- Research possible internship sites.
- Contact the agency/place of work to secure internship prior to beginning of new semester.
- Co-develop Work Plan with the Agency and complete the Student portion of the Work Plan Agreement.
- Submit the signed Work Plan Agreement to the Faculty Coordinator no later than the 10th day of the semester (unless late enrollment).
- Submit the signed Memorandum of Agreement to the Faculty Coordinator no later than the 10th day of the semester (unless late enrollment).
- Report to the internship agency at the scheduled times each day and complete the work assigned in a professional manner.
- Display professional behavior and dress at all times within the agency site.
- Maintain an attitude of inquiry and a willingness to pursue learning opportunities offered through the agency site.
- Complete all course requirements on time (e.g. weekly summary journaling, final project/portfolio).

Documentation

LC State's Learning Management System (LMS), Canvas, will serve as the repository for student intern documentation.

Mid-term and Final Evaluation forms will be provided by the Faculty Coordinator to the site/agency supervisor. The student's final project/portfolio will be submitted in Canvas.

Evaluating Student Progress and Performance of the Internship

Mid-term Supervisor Evaluation

The student's performance will be formally evaluated at mid-term by the agency/site supervisor. The supervisor will complete the evaluation form (see Appendix D) and submit it to Faculty Coordinator within the 8th week of the semester. The form may also be provided in the form of a survey link. This evaluation will report the hours completed by mid-term, rating of performance, and comments.

End of Semester Supervisor Evaluation

The student's performance will be formally evaluated at the end of the semester by the agency/site supervisor. The supervisor will complete the evaluation form (see Appendix E) and submit it to the Faculty Coordinator by the last Friday of academic classes (Friday before Finals week). The form may also be provided in the form of a survey link. This evaluation will report on the hours completed since the mid-term evaluation, rating of performance, and comments.

Grading

Internships are graded Pass/Fail. "P" credit hours do not enter into a student's GPA; however, an "F" is calculated into both semester and cumulative GPA.

If a student requests an Incomplete grade and the Faculty Coordinator approves the request, student will be obligated to finish all course requirements within a timeframe that is appropriate based on the reason for the request. Failure to comply will result in a grade of F for the course, regardless of the number of internship hours completed before the request. Exceptions are at the discretion of the Faculty Coordinator and/or Business & Computer Science Chair.

General Information

Acceptance of Students

No organization or business is under any obligation to accept any student as an intern. LCSC recognizes and respects the fact that the first responsibility of any organization is to its staff and to the public it serves. No student should be accepted unless the host organization determines it can meet its obligation to the student without impairing its own responsibilities.

Exceptions

Exceptions to any of the regulations or standards in this document will only be made at the discretion of the Faculty Coordinator and/or Business & Computer Science Chair and should never be assumed. If there is a need for a waiver of, or an adjustment to any of the rules, regulations, or procedures set forth in this manual, approval for such changes should be requested of the Faculty Coordinator at the earliest possible time.

Qualifications of the Agency

Each organization accepting an intern is expected to provide diversified educational experiences, opportunities, and responsibilities for each student. It is further expected that the staff member who will be supervising the student will have professional training and/or extensive experience, as well as an ability to impart useful knowledge to the student.

Concealed Weapons, Drug Use, Other Agency Policies

Policies that may be in effect on the Lewis-Clark State College campus do not carry over to the

agency sites. Students, while interning, will abide by the agency policies. Any infractions of these policies may result in termination of the internship.

Other agency policies that interns will abide by may include, but are not limited to, mandatory drug testing and requirements for fingerprinting and background checks.

Transportation

Students are responsible for transportation to and from the agency site. LCSC has no funds with which to reimburse students for the use of their private automobiles and for other expenses incurred in the conduct of agency business.

If the student is expected to use a personal car for any official agency business, the agency must provide in writing to the College, verification that the student is covered under the agency's insurance. In the event that such coverage is not available, the student must not be expected to engage in such activities and must not be penalized for this. Agencies are encouraged to reimburse students for reasonable mileage expenses incurred while on official agency business if such use has been approved.

Remuneration

Internship may be paid or unpaid and decided by the agency. The agency is strongly encouraged to pay wages to the student intern. Since the student will be serving the agency and held to performance standards, it is reasonable to expect that they will receive appropriate financial consideration for his/her labor. The agency, though, has no obligation to pay wages.

Worker's Compensation Policy / State of Idaho Insurance Fund

Worker's Compensation insurance is provided by the agency for paid internships. The agency may also elect to provide this coverage for unpaid internships. If the agency elects not to provide this coverage for unpaid internships, then the student will be covered by LCSC's worker's compensation policy.

Appendix A: Course Syllabi

Each internship course will have its own syllabus. Please refer to that syllabus for specific requirements and assignments. The course syllabi will be located in Canvas. The syllabus can also be obtained by contacting the internship instructor.

Appendix B: Memorandum of Understanding

AGREEMENT

Between

_____ [Internship / Practicum Site]

And

Lewis-Clark State College

The following agreement is entered into this _____ day of _____ by _____ (hereinafter referred to as "Agency") of [location _____], and Lewis-Clark State College (hereinafter referred to as "School"), 500 8th Avenue, Lewiston, Idaho, 83501. The purpose of this agreement is to provide internship or practicum opportunities for Lewis-Clark State College students. [Students admitted to select School programs are covered under a separate affiliate agreement, such as Teacher Education, Nursing, Radiographic Science, and Social Work].

School responsibilities:

1. Ensure only qualified students are assigned to internships or practica.
2. Provide a syllabus detailing course competencies and expectations of the student.
3. Provide faculty supervision throughout the duration of the experience.
4. Assess student learning and assign grades, with input from Agency.

Agency responsibilities:

1. Ensure student is oriented to the facility/ Agency.
2. Provide the student with normal supervision and guidance as needed in the performance of the tasks as described in the course syllabus.

3. Communicate periodically with the student and Faculty Supervisor concerning the student's performance and learning, and provide a copy of any final review to the student and faculty supervisor.

Liability:

1. The College's liability coverage for the school, faculty, and staff is provided through a self-funded program administered by the State of Idaho Risk Management Program. Limits of liability are \$500,000 per occurrence, which amount is the school's limit of liability under the Idaho Tort Claims act specified in Idaho Code 6-901 through 6-929.
2. The student intern is under the College's liability coverage provided by the State of Idaho Risk Management Program during his/her hours of scheduled internship or practica (limits listed in 1).
3. Each party, their agents, employees, and students, shall be responsible for their own negligence, intentional acts, or claims which may arise out of the performance of this agreement.

This agreement shall be in effect until terminated by either party with six months' notice, and shall be updated as needed.

Signed this _____ of _____

[Agency]

Division Chair
Lewis-Clark State College

Appendix C: Work Plan Agreement



Business & Computer Science Division Internship Work Plan Agreement

Date _____ Course # _____

Student _____ Student ID# _____

Address _____

Phone (_____) _____ E-mail _____

Class Standing _____ Cumulative GPA _____ Core/Major GPA _____

Major:

Academic Advisor name:

Have you earned prior internship credit? YES NO
If Yes, how many credits? _____

Name of sponsoring agency

Supervisor _____

Address _____

Phone (_____) _____ E-mail _____

Internship position title

Area of emphasis (check each box that applies): ☐ Accounting ☐ Finance ☐ Marketing

☐ Human Resources ☐ Operations Management ☐ Information Systems

☐ Other: _____

Provide a brief description of the proposed experience, including primary role(s), duties/responsibilities:

Start Date: _____ End Date: _____

Hours/week: _____

Internship Work Plan (to be completed by **agency/workplace supervisor**)

The purpose of this form is to provide a clear delineation of the internship objectives. In order to maintain high quality performance, it is imperative that all parties agree on the work to be completed, and the results expected.

1. Objectives to be achieved:
2. How are the outcomes of the objectives to be accomplished? (methodology)
3. The projected timetable for the learning experience is as follows (list critical steps in order):

Student Questionnaire (to be completed by the **student**):

1. What do you want to learn from this experience? (objectives)

2. How does this relate to your curriculum?

3. How will you incorporate this experience into your career goals?

Approvals:

I have read the Internship Work Plan Agreement and understand that the final grade will be Pass/Fail and will apply as Elective credit only. The final number of credits applied to my degree will be confirmed with the receipt of the Final Evaluation report from the agency/workplace Supervisor.

Student

Date

I have read the Internship Work Plan Agreement and approve it as an appropriate internship experience.

Agency/Workplace Supervisor

Date

LCSC Business & Computer Science
Division Internship Faculty Coordinator

Date

Original document will be retained by the LCSC Business & Computer Science Division. Copies will be provided to the student and agency supervisory.

Appendix D: Mid-term Supervisor Evaluation



Business & Computer Science Division Internship Mid-Term Supervisor Evaluation Due: 8th Friday of Semester

Intern _____ Supervisor _____

Agency _____

Number of Internship Hours completed at mid-term: _____

| Please rate the following: | Not Favorable | | | | Favorable |
|-----------------------------------|----------------------|---|---|---|------------------|
| Intern cooperative? | 1 | 2 | 3 | 4 | 5 |
| Intern productive? | 1 | 2 | 3 | 4 | 5 |
| Intern managed time efficiently? | 1 | 2 | 3 | 4 | 5 |
| Intern worked on own initiative? | 1 | 2 | 3 | 4 | 5 |
| Intern communicated well? | 1 | 2 | 3 | 4 | 5 |
| Intern achieving objectives? | 1 | 2 | 3 | 4 | 5 |

Please answer the following:

1. Was the intern academically prepared for this internship?
2. What aspects of the intern's overall performance were most positive?

3. What aspects of the intern's overall performance needed/needs improvement?
4. Were there major changes in the project from what was originally planned? If yes, explain.
5. Was a written report or publication required by the internship? If yes – has the report been completed and submitted?
6. Additional comments:

Student Intern signature

Date

Supervisor signature

Date

Appendix E: Final Supervisor Evaluation



Business & Computer Science Division Internship Final Supervisor Evaluation

Due: Last Friday of Academic Classes (Friday before Finals week)

Intern _____ Supervisor _____

Agency _____

Number of Internship Hours completed *after* mid-term: _____

Since the Mid-term Evaluation,

Please rate the following:

| | Not Favorable | | | | Favorable |
|----------------------------------|---------------|---|---|---|-----------|
| Intern cooperative? | 1 | 2 | 3 | 4 | 5 |
| Intern productive? | 1 | 2 | 3 | 4 | 5 |
| Intern managed time efficiently? | 1 | 2 | 3 | 4 | 5 |
| Intern worked on own initiative? | 1 | 2 | 3 | 4 | 5 |
| Intern communicated well? | 1 | 2 | 3 | 4 | 5 |
| Intern achieving objectives? | 1 | 2 | 3 | 4 | 5 |

Please answer the following, since the Mid-term evaluation:

1. Was the intern academically prepared for this internship?
2. What aspects of the intern's overall performance were most positive?

3. What aspects of the intern's overall performance needed/needs improvement?
4. Were there major changes in the project since the Mid-term evaluation? If yes, explain.

5. Was a written report or publication required by the internship since the Mid-term evaluation?

If yes – has the report been completed and submitted?

6. Did the intern achieve the following program objectives? Please check all that apply.
 - a. _____Applied concepts, language, and classroom learning in the internship
 - b. _____Engaged in problem-solving activities
 - c. _____ Practiced and refined professional communication skills
 - d. _____Developed professional relationships

7. Do you envision sponsoring interns in the future?

If yes, what period: _____Fall _____Spring_____Summer_____Continuously

8. Would you recommend the internship program to other agencies? If yes, please suggest other agencies that may be interested (or other divisions within your own agency).

9. Additional comments (use another page if necessary):

Student Intern signature

Date

Supervisor signature

Date