

## Accounting Internship Requirements (ACCTG 398R)

To qualify for academic credit through the accounting internship program (ACCTG 398R), students must meet the following requirements:

- **Prerequisite:** None
- **Eligible Work:** The internship must involve accounting or financial-type work. Common examples of **non-approved** work include bank telling, sales, purchasing, or marketing.
- **Supervision:** The intern must be supervised by a professional with experience in accounting or finance. The supervisor does not need to be a CPA but they must be experienced in doing the work.
- **Minimum Work Hours:** Interns must:
  - Work at least **20 hours per week** during the semester
  - Accumulate a **minimum of 270 total hours** over the course of a BYU-Idaho academic semester
- **Location Restrictions:** Internships cannot be completed with any BYU-Idaho campus entity.
- **Compensation:** Interns must be paid at least minimum wage. **Volunteer internships are not accepted** for academic credit.
- **Credit & Course Registration:**
  - ACCTG 398R is a **three-credit** university course
  - If there is any uncertainty regarding whether the internship qualifies as accounting or finance-related, students should consult the internship coordinator prior to accepting the internship offer.
  - Students must complete the [Internship Approval form](#)
  - Once approved, students register for ACCTG 398R through the standard registration process
  - Note: See below regarding summer internships
- **Course Requirements:**
  - An **I-Learn course** will be available on the first day of the semester
  - Students are responsible for reading the syllabus and completing assignments by posted deadlines
  - The course may be **repeated once for credit**, including with the same organization if applicable
- **Graduation Requirement:**
  - The internship should be completed **before last semester of classes**
  - **Absolutely essential: Prior work or internships will not fulfill the graduation requirement unless they were formally approved in advance for ACCTG 398R credit, even if they appear to meet all the requirements. The university does not permit past internships to count toward academic credit.**
- **Optional Internships for Additional Experience:**
  - Students are encouraged to pursue multiple internships to gain valuable experience
  - However, to fulfill the graduation requirement, students must complete **at least one internship that meets all the criteria** and is approved for academic credit
  - Internships that do not meet the criteria or are not taken for credit can still be beneficial but will not satisfy the graduation requirement
- **Remote Internships:** Remote internships are permitted, but students are encouraged to pursue in-person opportunities whenever possible, as they typically offer stronger networking and on-the-job learning experiences.
- **Internship Coordinator:**
  - Jamie Austad
  - [austadja@byui.edu](mailto:austadja@byui.edu)
  - 208-496-1908

For further details, please refer to the BYU-Idaho Catalog, the [BYU-Idaho Internship](#) website, the Accounting Department website, and consult with your internship coordinator. If you have any questions, don't hesitate to reach out to the coordinator for guidance or clarification.

## Summer Internships (July to September)

### Credit for Prior Learning

New policy for Summer Session: Students who are completing an internship during the summer break or outside the semester starting Summer 2026.

If you are planning to complete an internship during summer break or **cannot meet the hourly/weekly requirements in one semester**, you are still required to go through the internship approval process before beginning your internship. Follow the steps to ensure your experience is eligible for credit.

1. **IPlan Application:** You are **required** to submit an internship application via [IPlan](#).
2. **Internship Semester:** You will select the current year and “Cross Semester” when filling out your application. This will alert your Faculty Internship Coordinator that you are applying for an internship experience outside of a traditional semester.
3. **Faculty Approval:** Your application must be officially approved by your Faculty Internship Coordinator.
4. **Master Agreement:** Your employer may receive an email asking them to sign our Master Agreement. If they have hosted previous BYU students, they will not need to sign the agreement again.
5. **Approved Application:** Once your internship application has been approved and the agreement signed, you may begin your internship experience.
6. **CPL Credit:** You will apply for **Credit for Prior Learning (CPL)** at the **conclusion** of your internship to receive formal academic credit for your experience which will show on your degree audit as a pass/fail grade. [Complete the CPL application](#). **There will not be an internship course to register for.**

Please reach out to your Faculty Internship Coordinator to verify that they will accept CPL in place of the internship course. International students need to reach out to the International Office to make sure that you are meeting federal requirements.