

## The 400-Hour Accounting Internship: Student Evaluate

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The most recent survey completed by the National Association of Colleges and Employers indicates that in the forthcoming year organizations plan to increase the number of interns by 10 percent. In a recent student survey conducted by career publisher Vault Inc., 82 percent of respondents said completing an internship is “extremely important” for future career success. The study reported on here is based on perceptions of Tennessee Tech University’s (TTU) accounting interns and certain aspects of their internship experience.

At TTU, accounting internships are departmentally centered. Accounting faculty have total control over all aspects of the program including required length of time on-the-job, grades assigned, academic requirements, etc. The program requires a minimum of 400 hours on-the-job to earn three hours of academic credit. These three hours of academic credit count toward TTU’s 120-hour graduation requirement.

To the authors, the most interesting study finding is the very strong intern agreement (mean of 6.3167 on a 7.000 scale) with the Statement: *As a learning experience, my internship was as beneficial as a full semester of traditional class work on campus*. The interns were also strong in their agreement with the Statement: *The Internship significantly enhanced my professional self-confidence* (mean of 6.1750). There were several significant statistical findings. At .01, there was significant difference between male and female interns (with females stronger in their agreement) concerning the Statement: *The internship provided needed confirmation of the correctness of the decision to major in accounting*. Interns offered a full-time job after graduation were stronger in their agreement (significant at .01) that they had *Established relationships useful in finding a permanent full-time position*. Other findings significant at .01 or near .01 include:

- (1) Interns working in larger offices reported lower stress levels and indicated stronger agreement that their internship pay was important, and
- (2) Interns working long hours each week more strongly agreed that their internships were challenging and provided ample opportunity for professional growth.

Internships continue to be popular, important, and highly rated by TTU students. Findings reported here suggest that factors such as gender, job offers, nature of the internship duties, season of the internship, size of the employer, weekly hours worked, and the duration of the internship (total hours worked) affect certain student perceptions.