

A STUDY TO GATHER DATA FOR AN ACCOUNTING INTERNSHIP PROGRAM  
FOR CHIPPEWA VALLEY TECHNICAL COLLEGE


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A Research Report Submitted in  
Partial Fulfillment of the Requirements for the  
Educational Specialist Degree

Approved for Completion of Six Credits

  
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ABSTRACT

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A Study to Gather Data for an Accounting Internship Program for Chippewa Valley  
Title

Technical College

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Educational Specialist	Dr. Howard Lee	3/2001	132
(Graduate Major)	(Research Advisor)	(Month/Year)	(No. of Pages)

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American Psychological Association (APA) Publication Manual, Fourth Edition  
(Name of Style Manual)

The purpose of this research was to provide data for an accounting internship program at Chippewa Valley Technical College (CVTC). This study examined the benefits an internship provides to students, business and industry, and to the educational institution. In addition, legal issues involved with an internship are examined.

This data will be used to set the framework for the accounting internship program. To be an effective learning experience for the student, the internship program must be established with specific criteria that are required of the student, business and industry, and the educational institution. It was my intent to learn what some of the suggested guidelines are, as established by other internship programs.

The research includes a needs assessment of an accounting internship at Chippewa Valley Technical College (CVTC). Three populations of the accounting program were surveyed to determine their interest level of an accounting internship opportunity. The first population was current accounting students. The second population was graduates of the accounting program. The third population surveyed was business and industry. The purpose of this survey was to determine if there was a need for the accounting department at Chippewa Valley Technical College to establish an internship program.

Data obtained from this study suggests that there is an interest for an accounting internship by students. The current students were very interested in an accounting internship course being offered as an elective within the accounting program. The second population surveyed, graduates of the accounting program were also very interested in an accounting internship course being offered as an elective within the accounting program. The third population surveyed, Chippewa Valley Technical College area employers, were not as interested in providing a worksite for an accounting intern as the currently enrolled students and the graduates were interested in having an accounting internship opportunity. Barely over 50% of the top-ten Eau Claire County employers and accounting graduate employers were interested in accounting interns.

Information obtained from this survey will be used to determine the need for an accounting internship program. If there is a need for an accounting internship, then the

accounting department at Chippewa Valley Technical College will use the background information to establish a “good” internship program.

## Acknowledgments

There are so many people who have helped me succeed in achieving this degree. I obviously would not be able to even strive for this degree if I had not obtained my undergraduate and master's degrees. My desire to achieve those degrees came from my Grandfather. If it weren't for him and his view on education, I would not be where I am now.

My husband, Chris, who picks up the pieces that need to be picked up when I'm in my student role, has been invaluable. Without his loving support and encouragement, I could never have written this paper. Along with him, to my beautiful boys, Jacob and Joshua, who I love more than any mother could love their children, remember when I said I'll be able to play more with you when I'm done with my paper? Well, watch out, because we're going to have some major play dates! Finally, to my daughter, Brianna, who in the midst of this paper, joined our crazy, wild family, knowing that you were going to arrive soon only helped me in continuing with this paper and the completion of my degree.

To my parents, who have been great supporters of my pursuit of this degree, you have encouraged me to set high goals and given me the knowledge that I can do anything that I set my mind to. You've encouraged me to get the most out of life and it's been great.

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## Chapter 1

### Introduction

#### Background

Education can provide a person with more choices. Typically, a person with a postsecondary education has greater earning potential and greater opportunities for career advancement. In an educational environment, there are many different types of learners. Instructors need to reach out and provide opportunities to each learner type. One type of learner is the experiential learner. The experiential learner needs to have “hands-on” experiences to apply the knowledge. Experiential learning opportunities may occur by providing practical work or community-based experiences to the learner (Cantor, 1995). Internships are one type of experiential learning.

Stretch and Harp defined an internship as, "controlled experiential learning where a student receives academic credit while employed by an organization in a chosen area of interest" (as cited in Swift & Russell, 1999). Internships provide opportunities for students to learn about life in the business world without the commitment of a full-time position (Swift & Kent, 1999). The student, the employer, and the educational institution involved with the internship can benefit from the program.

There are many benefits for employers who participate in an internship. Sometimes employers have interns when they have cyclical work demands and they need to increase staff on a temporary basis. In addition, they are able to screen potential employees (Maskooki, Rama & Raghunandan, 1998). Furthermore, the firm enjoys the

benefit of the student's creativity and perspectives of current trends and issues in the field (Thiel & Hartley, 1997).

The benefits of internships to the student are great. The students are given an opportunity to gain experience in their particular field of interest (Kamen & Kretovics, 1999). While participating in an internship, the students are given an opportunity for career exploration and networking which may lead to a job offer (Prentice & Garcia, 2000). The interns are able to polish and practice their work ethics regarding employer expectations. A further benefit to the students is the opportunity to enhance their interpersonal and human-relations skills (Prentice & Garcia). During an internship experience students are active learners and are able to shape the learning experience to meet their learner needs (Cantor, 1995).

The benefits to the educational institution are numerous. The benefits to the educational institution include building partnerships with business and industry and providing faculty members an opportunity to keep their skills current, thus updating the college's course of study (Spinks, Wells, Duggar & Mellington, 1996). In addition, internships may influence new students to choose a college (Cantor, 1995).

The Wisconsin Technical College System is the setting where hands-on training is implemented (Gray & Herr 1998). Typically, technical colleges are able to "plan, arrange, and provide" workplace learning experiences in conjunction with their education program (Cantor, 1995).

Chippewa Valley Technical College is one of 16 technical colleges in the State of Wisconsin. The area served by the Chippewa Valley Technical College Campus/Centers

is illustrated on the following page. Eau Claire is in the ten-county area and is the location of the main campus for Chippewa Valley Technical College. There are four major outreach centers, which are in Chippewa Falls, Menomonie, Neillsville, and River Falls. Eau Claire County's population is approximately 90,000.

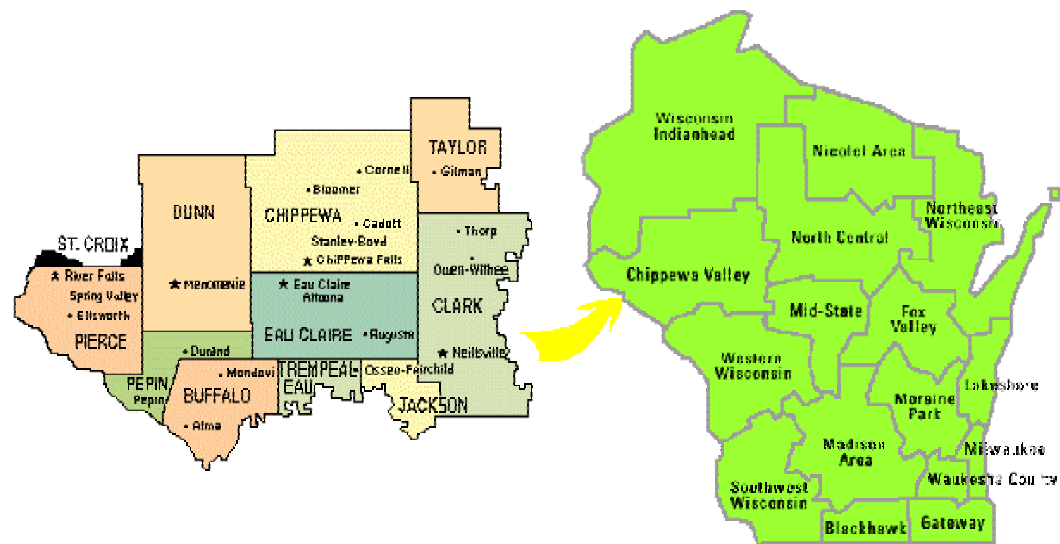


Figure 1. Chippewa Valley Technical College Campus/Centers.

The top-ten employers in Eau Claire County are identified in Table 1, as shown on the next page, along with the type of product or service that the employer provides and the size of the employer in terms of number of employees. The table is only for Eau Claire County, but similar industries and businesses exist throughout the ten-county area that Chippewa Valley Technical College serves. For example, there is the University of Wisconsin-Stout; University of Wisconsin-River Falls; numerous healthcare facilities and school districts; and industries such as 3M, SGI, and Wal-Mart Associates.

Table 1

Top Ten Employers in Eau Claire County

Company	Product or Service	Size
Menards Inc	Building materials dealer	1,000+
Eau Claire Area School District	Education	1,000+
Hutchinson Technology Inc	Industrial equipment products: computer devices	1,000+
University of Wisconsin-Eau Claire	Education	1,000+
Luther Hospital	Health care services: hospital	1,000+
Sacred Heart Hospital	Health care services: hospital	500-999
Midelfort Clinic Ltd Mayo Health	Health care services: clinics	500-999
Northern States Power	Electric utility	500-999
City of Eau Claire	Executive and general government	500-999
Manpower Inc	Business services: temporary help	500-999

Source: WI DWD, Bureau of Workforce Information. ES-202 file tape, 1<sup>st</sup> Quarter 1998 and BWI benchmark 1998.

Chippewa Valley Technical College has 2,942 full-time equivalent students. The accounting program has 95 full-time equivalent students. This program is a two-year, associate degree program. Students learn analytical skills needed to perform duties such as maintaining accounting systems, analyzing business records, preparing financial reports, and preparing tax reports. The accounting program incorporates current trends of automation in the business world and includes coursework that utilizes computers and software. Most of the accounting graduates obtain employment as accounts payable clerks, accounts receivable clerks, auditors, bookkeepers, or payroll clerks. The graduates usually obtain employment in the Chippewa Valley Technical College district, with the majority of the graduates obtaining employment in Eau Claire.

The accounting program at Chippewa Valley Technical College does not have an internship program. Chippewa Valley Technical College's accounting advisory board,

which is composed of seven practicing accountants from the Eau Claire area, has recommended that an accounting internship program be instituted. The accounting advisory board has indicated that it would be an invaluable experience for the students, along with providing exposure for the accounting program (Board Minutes, April 2000).

### Statement of the Problem

Chippewa Valley Technical College does not have an accounting internship program. A program needs to be developed so Chippewa Valley Technical College accounting students are able to reap the benefits that an internship provides. In addition, this research examines what is required to make an internship a “good” experience for students.

### Research Purpose

The purpose of this research is to provide data for an accounting internship program at Chippewa Valley Technical College (CVTC). In addition, this research will identify criteria for a “good” internship. Specifically, the research examines student benefits, employer benefits, institutional benefits, and the need for and feasibility of an internship program. To accomplish the above purpose, three different surveys will be used. One survey will be sent to employers, one sent to recent graduates of the accounting program, and one survey given to current Chippewa Valley Technical College accounting students.



### Research Questions

1. Is there an interest in an accounting internship from the viewpoint of Chippewa Valley Technical College's accounting students? To determine additional information about the need for an accounting internship, the presently enrolled students in the accounting program will be asked the following questions:
  - A. How many credit hours will the student commit to an internship?
  - B. Should the internship be an elective course or program requirement?
  - C. Would the student need a paid internship?
  - D. What type of organization would the student be interested in as an intern site?
  - E. What semester would the student be interested in interning?
  - F. What is the student's academic standing?
  - G. What is the student's career objective?
2. Would recent accounting graduates from Chippewa Valley Technical College have signed up for an accounting internship if offered? To gain more specific information about the need for an accounting internship, the accounting graduates will be asked the following questions:
  - A. Should the internship be offered as an elective or a program requirement?
  - B. Would the graduates have needed a paid internship?
  - C. How many miles would they have driven to an intern site?
  - D. Is there a relationship between the graduates' ages and interest in an internship?

- E. Is there a relationship among full-time versus part-time students and interest in an internship?
  - F. What is the graduate's current employment status?
  - G. When did the graduates start working in their current occupations?
  - H. Is there a relationship between the graduate's level of satisfaction with their education and their interest in an accounting internship?
  - I. Is there a relationship between the graduate's reason they attended the college and their interest in an accounting internship?
  - J. Is there a relationship between the graduate's interest in an internship and if the graduates are currently working in an accounting-related job?
3. Is there an interest in an accounting internship from the viewpoint of Chippewa Valley Technical College area employers? To determine additional information about the need for an accounting internship, the employers will be asked the following questions:
- A. Do the employers have relevant work activities to meet the requirements of an internship experience?
  - B. What compensation would the employers be willing to pay?
  - C. Are the employers willing to work with the intern director?
  - D. What semester would the employers be interested in an intern?
  - E. What time of the day would the employers be interested in an intern?
  - F. What type of businesses are the employers?

### Justification for Research

The development of an accounting internship program can be justified on several levels:

1. Data from this research will help set the framework for the accounting internship program at Chippewa Valley Technical College.
2. Other programs may be able to use the results as they consider internship programs.
3. The accounting advisory board has requested that an accounting internship program be developed.

Given these needs, it is apparent that this research is justified.

### Significance of Study

This study is important for the following reasons:

1. The findings will enable Chippewa Valley Technical College to develop ties with business partners in the ten-county area it serves. These relationships have the potential to open up accounting opportunities for Chippewa Valley Technical College graduates.
2. The Chippewa Valley Technical College accounting program will be more attractive to potential students. This will help in combating the declining enrollment in the accounting program.
3. The Chippewa Valley Technical College accounting faculty members will be provided the opportunity to continually update their knowledge regarding current business practices.

### Limitations of the Study

1. This study will use a survey that is developed by the researcher.
2. A survey will be handed out to current accounting students at Chippewa Valley Technical College during the accounting II and accounting III classes.
3. The survey will be sent only to businesses in the Eau Claire area that have hired Chippewa Valley Technical College students in the past three years, and to Eau Claire's top-ten employers.
4. A survey will be sent to May 1998, Summer 1998, December 1998, May 1999, Summer 1999, and December 1999 accounting graduates of Chippewa Valley Technical College.

This study will not include implementing the internship program or a follow-up of the program.

### Definition of Terms

Business and industry--employer of an intern.

Experiential learner--student who learns by doing.

Employer--a business that has hired a graduate of a program of study.

Internship--controlled experiential learning where a student receives academic credit while employed by an organization in a chosen area of interest (Stretch & Harp, 1991). The internship will be during the student's final semester of academic work. This will be a culminating experience for the student.

Cooperative programs--planned programs of experiential learning that combine formal classroom study with career-related work experiences in the community, business and industry, or government (Cantor, 1995). The cooperative program may occur during any point in the student's academic work.

Coordinator--person who administers the internship program.

### Methodology

Surveying is the technique that will be used to perform the research. Three surveys will be used. One type of survey will be sent to graduates, one to employers, and one to current accounting students in the accounting II and accounting III classes.

This is primarily a quantitative research study. There will also be a qualitative component to the survey. At the end of each survey, the respondent will be asked to provide any additional suggestions or comments.

The survey method chosen is a mail survey. The use of a mail survey was chosen because it is a low-cost method and respondents may be contacted who might be inaccessible otherwise. In addition, the respondent can take more time to gather information to respond to the questions (Emory & Cooper, 1991). Some disadvantages of using a mail survey are that they are typically seen as being less personal and there is a low response rate (Emory & Cooper, 1991). If the response rate is low, the researcher will consider appealing to the nonrespondents. In light of the advantages and disadvantages, the use of a mail survey is the most appealing method for the researcher considering the scope of the project.

In the next chapter, Chapter 2, a review of literature on internships is discussed. Chapter 3 has the specific methodology that was used for this research, with Chapter 4 providing the results of Chapter 3. The final chapter, Chapter 5, contains the summary, conclusions, and recommendations.

## Chapter 2

### Review of Literature

The need for an accounting internship program to be incorporated into the Chippewa Valley Technical College accounting associate degree program is a current issue that the accounting instructional staff has been asked to evaluate. It is then essential to determine the accounting internship need by students and business and industry. Data regarding internship programs will be gathered to allow the accounting department to make an informed decision about the criteria needed for the internship. The following review of literature will provide information on the different types of experiential learning, the internship benefits to students, benefits to business and industry, and benefits to the educational institution. In addition, the literature review will include the legal issues of internships, evaluation of internship programs, internship guidelines, and internship needs assessments.

#### Types of Experiential Learning

Experiential learning opportunities provide the student a hands-on opportunity to practice what they have been learning in the classroom. Apprenticeship arrangements are based on experiential learning. These apprenticeship arrangements date back to thousands of years ago (Coco, 2000). Historically, apprenticeship arrangements did not involve any classroom time. These programs have evolved where there is a planned training system through which learners acquire state-of-the-art trade and craft skills and knowledge. “It combines on-the-job training with classroom theory and practice in those subjects related to the occupation or craft” (Cantor, 1995). A student in an apprentice

program learns the practical aspects of the job while employed as a full-time employee by the company in which he/she is apprenticed (Cantor, 1995).

Throughout the years the vocational colleges have promoted experiential learning. When it appeared that the vocational colleges were starting to focus less on hands-on learning, a reform movement in the 1980s evolved in which vocational teacher educators were urged to replace their “master-apprentice” relationship with their students with a critically oriented approach in which they view students as active learning partners, implement cooperative learning and choice, make learning experiences relevant and meaningful, encourage active citizenship, and create an environment conducive to reflective thinking (Naylor, 1997).

The community college is the institution that is primarily able to meet the job training needs of its community (Cantor, 1995). In Wisconsin, the Wisconsin Technical College System is the institution that provides educational opportunities to meet the training needs for the community. The community expects the college to provide up-to-date occupational training to the students. The majority of the students will gain employment at local businesses upon graduation from the college. The kinds of experiential learning activities the technical schools often use in conjunction with business and industry and the community include:

- “Fieldwork, the practicum, or on-the-job work experience;
- Internships and clinicals;
- Apprenticeship programs in cooperation with unions and industry;
- The awarding of community college-degree credit for life experience, work fieldwork, the practicum, or on-the-job work experience;
- Volunteerism and mentoring; and
- Tech Prep and articulated 2+2+2 programs run in cooperation with secondary education and business and industry” (Cantor, 1995, p.10-11).



While the apprenticeship program is clearly defined, there has been a blurring of distinctions between internships, cooperative programs, and field experiences. In fact, literature refers to internships and cooperative programs interchangeably (Ricks, Cutt, Branton, Loken & Van Gyn, 1993).

Another type of program is the cooperative program. A cooperative program “enhances traditional classroom or academic instruction by providing practical work- or community-based experience, relevant to learners’ educational and career goals” (Cantor, 1995). The students may be involved with a cooperative program at any time during their studies. Students do not need to know all of the basic skills required for the occupational area. Participation in a cooperative program may provide training in some of the basic skills required for that occupational area.

The first cooperative program was initiated in early September 1906 by Dean Schneider at the University of Cincinnati (Ryder, 1987). This first program was established for engineering students in which the students were divided up into two groups, with one group studying on campus while the other group was at work. The cooperative program established a pattern of study and work, which was repeated through the students’ education. The cooperative program model was the forerunner to the internship program, along with other experiential learning opportunities such as fieldwork, clinicals, and the practicum.

The internship is a higher-level program where the basic skills would be required to be known before participation in the program. An internship is a “structured and supervised professional experience, within an approved agency, for which a student earns

academic credit” (Inkster & Ross, 1995). Inkster & Ross emphasize that an internship experience is one in which the learner thinks like a professional “not only in terms of a skilled, routine ‘knowing-in-action’ that is typical of that kind of professional practice, but also in terms of a skilled ‘reflection-in-action’ that mimics the kind of improvisation of an effective professional.”

The University of Wisconsin-Stout, Communications, Education, and Training Department Field Experience Handbook, March 1995 defines a field experience as “a planned set of educational experiences which is designed to enable a student to acquire attitudes, skills, and knowledge of work through observation, studying, and limited participation of actual work. A field experience can be in the form of job shadowing, where a student spends time with a person on the job. The student observes the person’s daily routine and the job requirements during their time together. The field experience may be a mentoring relationship that is established. In this type of arrangement, an experienced worker in a student’s area of interest serves as a role model for the student. A final form of field experience may occur by gaining work experience. The student actually performs some of the work under the careful guidance of an experienced worker in that occupational area.

Internships should be a final or culminating activity that occurs at or near the end of a program when most of the skills have been taught and mastered already by the learner. Internships are meant to bridge the gap between the college and the real world.

One of the two main distinctions between cooperative education, field experience, and internship programs is the knowledge or skills that the student already possesses

(Cantor, 1995). For both the cooperative education program and the field experience, the student may still be developing the basic skills that are needed for that career. A student who is involved in an internship program has knowledge of the basic skills needed for that career. The internship program should be one in which students participate during their last semester of the technical college degree program (Cantor, 1995).

The second distinction between the cooperative education, field experience, and internship program is the reflection that students undertake during the experience. For example, during the internship interns should “think like an accountant” if that is the profession in which they are interning.

Incorporating an internship into a person’s field of study affects all three parties that are involved in the internship. The individual who is participating in the program is directly affected by the internship experience, along with the firm that sponsors the intern. Finally, the educational institution plays a key role in the internship program and long-term benefits that may be derived from the internship program. The most obvious benefits may be to the students who participate in the program.

#### Internship Benefits to Students

The following are determined benefits of participation in an internship program:

1. An internship experience provides the students an opportunity to apply classroom concepts to real-life situations (Arnold, 1998). The theory and knowledge that the student has been learning about in a classroom situation can now be applied to an actual business-related situation. In the classroom, students are often given theory about the subjects, but do not have a chance to apply that theory. While some

instructors may try to simulate a business setting, there may still be “checks and balances” that a student can refer to during the simulation. An internship experience goes even further than the stimulated business situation. The student is provided “an opportunity to apply classroom concepts” to situations that are not classroom generated (Arnold, 1998).

2. Students are able to explore the career they are pursuing (Prentice & Garcia, 2000). Through participation in an internship, students will “gain an understanding of day-to-day responsibilities” (Scott, 1992) involved in the career they are pursuing. Students can then determine if they have made a correct career choice. In addition, students might decide that there is a specific area within their field of study on which they would like to concentrate (Arnold, 1998).
3. The student receives training in a school setting and a “real-world” setting (Thiel & Hartley, 1997). Those learners who learn best from experience can thrive in the “real-world” setting, which is provided to students during the internship (Cantor, 1995). By exposing students to a “real-world” setting, the students can see a direct benefit to the classroom instruction that they receive.
4. An internship provides an opportunity for students to improve their interpersonal and human-relations skills (Prentice & Garcia, 2000). Students are exposed to a “group less homogenous than collegiate peers” (Thiel & Hartley, 1997) and are given an opportunity to develop their interpersonal skills. Often, individuals who have similar personalities and likes and dislikes tend to have similar majors. Students who major in accounting may be very different from the students who

major in marketing; therefore, their peers in the major course area may be very similar to them. In the workforce the students are exposed to many different types of people and they must be able to work with these people. In an internship setting the students must use appropriate communication skills and teamwork skills, and they may need to demonstrate cross-functional flexibility (Easterling & Rudell, 1997). Some smaller businesses may require interns to perform some tasks that might not be directly related to their area of study. An accounting intern may be required to process payroll, accounts payable, and accounts receivable, which are directly in their subject matter; however, the intern may also be asked to answer the telephone if the receptionist is unavailable.

5. The student will gain increased maturity and confidence by applying the school-learned knowledge to the “real-world.” In addition, as the student adds to his/her responsibilities during the internship, this will increase the student’s confidence in those skills (Thiel & Hartley, 1997). Furthermore, the more confidence the student gains, the greater the student’s enhancement of interpersonal and communication skills (Maskooki, Rama, & Raghunandan, 1998). Even the best of students may feel insecure about being able to apply their classroom knowledge to real-life situations. An internship experience provides a less stressful situation for students to “test” their skills before they are on their own in the working world.
6. An internship aids students in developing good work habits (Maskooki, Rama, & Raghunandan, 1998). The interns are exposed to a set of work-related rules that

they might not encounter until after their degree is completed. In addition, students will receive work evaluations, which may be a new experience for them (Messmer, 1999).

7. An intern may gain employment after graduation with the firm where the internship was undertaken (Maskooki, Rama & Raghunandan, 1998). Students may receive an offer from the firm they had an internship with, or students may have had an opportunity to network during the internship and thus receive an offer from one of their networking connections (Messmer, 1999). Being able to include an internship on a resume is a great resume builder, and this experience differentiates the student from those who did not have such an experience (Cannon & Arnold, 1998). Many times employers who have jobs available indicate that they prefer someone with some experience. The internship experience may just provide that edge on someone who did not have an internship experience.
8. If the internship is a paid internship, the student is given an opportunity to earn money while learning (Thiel & Hartley, 1997). Not all internships may be paid; however, Maskooki, et al. (1998) report that “paid internships may be of better quality since the organization is more likely to be committed to the internship and provide better supervision. Paid internships also serve to motivate the students’ performance.” When the company is paying the intern, it is going to ensure that the intern’s time is being used the most productively. Work assignments will be

available for the intern to start on when the intern is available for work each and every day.

The student may gain substantially from the benefits of an internship. The student is only one of the parties that reaps benefits from the internship. The firm involved in an internship also benefits from its involvement.

### Internship Benefits to Business and Industry

The following are determined benefits of participation in an internship program:

1. Participation in an internship program may be considered an essential recruitment tool. By offering a student an internship, this gives the firm an opportunity to screen potential employees. This is relatively low cost, and if the intern is hired, the firm will recognize cost savings from lower training costs, as well as minimize employee turnover (Watson, 1995). The intern who is hired into a permanent position at the firm experiences less “culture shock” and is a better fit for the firm (Crumbley & Sumners, 1998).
2. The student is eager to learn and ready to get the most out of the internship opportunity (Crumbley & Sumners, 1998). This enthusiasm can be a morale booster for the other individuals in the firm (Messmer, 2000). When the current employees see the enthusiasm that an intern has, this may serve as a reminder to the current employees as to how exciting it is to be working.
3. The firm may also benefit by having a “temporary” employee who brings fresh ideas to the organization. Through a student’s course of study, the student may have knowledge about current technology that is shared with the firm. The new

ideas and information may translate into the firm becoming more competitive. If the internship faculty coordinator is involved in on-site visits, this may be another method for the firm to stay current in the field. Between the student, the faculty coordinator, and the firm's internship coordinator, they may generate ideas that will be useful to the firm (Thiel & Hartley, 1997).

4. Work needs during low staffing periods or seasonal demands may be met by using interns (Kamen & Kretovics, 1999). In the accounting field, a number of firms offer internships during the tax season. The use of the interns during this busy time of the year enables the firm to increase its staff without committing to a long-term relationship. Another use of interns may be to assist with special projects (Kamen & Kretovics, 1999).
5. Participation in an internship program provides an opportunity to build a relationship between business and industry and the educational facility. A further benefit to the firm is the chance to "establish contact with local collegiate business programs and faculty" (Thiel & Hartley, 1997). College professors may provide information to which the firm may not otherwise have access. Furthermore, a camaraderie between the firm and the faculty may ensure that the firm receives the "best and the brightest" graduates of the college's program (Spinks, Wells, Duggar & Mellington, 1996).
6. By participating in an internship program, there is an opportunity for the firm to "build public relations and/or brand loyalty" (Thiel & Hartley, 1997). An intern will discuss his experience with other people and through word of mouth the



firm's name is getting exposure. Occasionally, an intern may be interviewed about his experience, which is another opportunity for publicity about the firm.

7. Finally, the firm may participate in an internship program because of its commitment to the profession. The quality of the profession will improve when students are participating in internships (Crumbley & Sumner, 1998).

#### Benefits of Internships to Educational Institutions

The third party that benefits from an internship program is the educational institution. The following are determined benefits of participation in an internship program:

1. According to Spinks, Wells, Duggar and Mellington (1996), the faculty are able to “keep up-to-date with the rapid changes in the business world through their contacts with business persons participating in internship programs.” The businesses may be involved in current technology or methods that the faculty members may not be aware of or have not seen in operation.
2. Corporate support to the school may increase in terms of endowments, equipment, and other non-financial sources because of the increased contact that the school has with business and industry (Maskooki, Rama & Raghunandan, 1998). The businesses may be willing to provide guest speakers or participate in other classroom activities (Messmer, 1998). These resources may help improve the existing program. The interaction between the firms and the faculty may provide another resource for curriculum development and help ensure that the curriculum is up-to-date and relevant.

3. The instructor is able to meet the needs of the experiential learner. In the traditional classroom setting, all of the learner styles may not be met. An internship program is another avenue that may be used to address the hands-on type learner. This, then, provides another format for student assessment (Prentice & Garcia, 2000).
4. Finally, the student placement rate may increase because the students have gained some practical hands-on experience, which is more attractive to potential employers. Some of the firms that had an intern may hire that intern to fill a staffing need. Once an internship program is in place and becomes known as a “good” internship, the program may attract prospective students (Maskooki, Rama & Raghunandan, 1998).

#### Legal Issues of Internships

In spite of the above-mentioned benefits, there are some legal concerns that the school and the intern firm need to be aware of prior to entering into an internship. The school needs to ensure that the intern firms are aware of the legal issues. Some of the relevant issues include compensation, workmen’s compensation, unemployment insurance, Equal Employment Opportunity Commission (EEOC) guidelines, and general liability (Swift & Kent, 1999). Employers are not required to pay interns who qualify as trainees, as stated under the Fair Labor Standards Act.

Six criteria must be met to determine trainee status. The criteria are: 1. The student cannot displace a regular employee; 2. The student is not guaranteed a job at the end of the period; 3. Both the company and the student know that the student is not entitled to wages during the internship; 4. The student must receive training

from the company; 5. The training must be similar to training provided by a vocational school; and 6. The training must benefit primarily the student (Kaplan, 1994, p.47-49).

The Department of Labor has several rulings on interns, and it has determined that an intern does not need to be considered an employee to receive pay as long as the internship is part of the school curriculum and the purpose of the training is to benefit the student more than the company (Kaplan, 1994). If the student is paid, the student is considered a temporary employee and the pay should be at least minimum wage or comparable pay of regular employees doing similar work ( Swift & Kent, 1999).

Another legal issue is workmen's compensation insurance. Workmen's compensation coverage of an intern varies from state to state. It is in the best interest for the firm to cover the student under workmen's compensation insurance. If the intern is injured on the job and is not covered by workmen's compensation insurance, then the firm is responsible for medical benefits and wages (Kaplan, 1994).

Unemployment insurance is another legal issue that the firm must be aware of when an intern is working for them. A student who is working as part of an educational program is typically ineligible for unemployment compensation (Swift & Kent, 1999).

EEOC legislation, such as Title VII of the Civil Rights Act and the Americans With Disabilities Act, apply to the intern. Generally, this type of legislation applies to full-time employees and also to the interns (Swift & Kent, 1999).

From the firm's perspective, general liability should cover the intern, as well as the employees of the firm. Hiring an intern should not create a legal burden on the firm. If a student becomes injured or injures someone else, workmen's compensation should

cover the student, or a company's general liability should cover these actions (Swift & Kent, 1999).

The educational institution has three legal obligations with respect to interns. The first obligation is to inform employers of its responsibilities and obligations as outlined above. Once the firm is aware of its legal obligations, the school has two primary areas of concern. The two areas are EEOC legislation and general liability.

Some special areas of concern for the educational institution to abide by EEOC legislation include ensuring that the internship opportunities are widely advertised so the school is a "fair and equitable workplace" (Swift & Kent, 1999). When internship opportunities arise, the instructors should post the announcement in the department office and mention the internship to all classes (Swift & Kent, 1999). If an instructor is asked to provide references for an intern, the instructor should obtain written consent from the student and should not mention any personal matters about the student (Swift & Kent, 1999). Finally, under EEOC legislation, sexual harassment issues are covered. To be safe, the school should really develop a student guide as a means to inform students of harassment policies and procedures (Swift & Kent, 1999).

The third major legal issue for the educational institution deals with general liability. If the school provides transportation, the school may be liable if the intern is hurt while traveling to work. If the intern is unpaid, the school may be responsible for major accident claims (Swift & Kent, 1999).

### Evaluation of Internship Programs

Schools that have implemented an internship program have typically found that those students who participated in such a program scored significantly higher on a measure of job skills, and generally higher on a tacit knowledge, than the controls in the study (Williams, Sternberg, Rashotte, & Wagner, 1992). Numerous studies indicate that students who participate in an internship enter into full-time employment earlier than students who do not participate in an internship (Scott, 1992). In a follow-up study on 922 graduates with an associate degree from LaGuardia Community College in 1983, 41% of the students who had an internship obtained full-time employment through their internship (Weintraub, 1984).

In an assessment of the value of a marketing internship course at Northeast Wisconsin Technical College, Dianne Van Beek (1995) asked the former internship students to assess their confidence in seeking employment after graduation. The students in this study, in spite of indicating a high level of comfort and acceptance in their company's work environment at the end of their internship experience, reported a low level of confidence in seeking employment after graduation. Data was also gathered on the number of students who were employed in a marketing position. The majority of the respondents, 69.6%, were currently not employed in a marketing position; however, of those who had found employment, 71.4% indicated that the internship course assisted them in obtaining their position. The literature review agreed with Van Beek's findings that an internship experience does provide the students with greater success in attaining jobs after graduation.

According to Henry, Razzouk and Hoverland (1998), the success of the internship is dependent upon the support of four important groups: “accounting faculty, school and university administrators, students, and accounting practitioners.” Some other factors involved with a successful internship include “appointing an internship coordinator, developing guidelines for students and sponsoring organizations, and establishing a contract between the student intern, the sponsoring firm, and the department to ensure understanding and compliance of all parties involved” (Henry, et al., 1998). In a study by Suzanne Hagen (1981), “two problems were ranked high by both faculty and interns on importance and frequency: insufficient task instruction and insufficient feedback about task performance.” The issue of “not enough work given” was seen as an occasional to rare in frequency (Hagen, 1981). When contracts are signed by the intern, the educational institution, and the sponsoring firm, all three parties may be more aware of what their role is during the internship, which may eliminate the “meaningless work assigned” problem that can be seen in other internships. To ensure that the internship experience is a meaningful, positive experience, some internship guidelines need to be established and followed.

### Internship Guidelines

The process needed to establish an accounting internship program includes establishing guidelines for the program, recruiting students, identifying internship sites, matching student applicants to the internship sites, orientation of the interns, giving the intern academic assignments, and evaluating the assignments.

The first step involved with a new accounting internship program is establishing guidelines for the program. Some schools establish a grade point average (GPA) requirement (Inkster & Ross, 1995). Another factor that might be considered is the number of courses that the student has taken in accounting and the student's work experience (Henry, 1988). The duration of the internship and the timing of the internship need to be considered prior to recruitment of students and intern sites. The length of an internship may be less than ten weeks to several months, including summer. "Some programs require students to withdraw from classes for a whole term; other schools favor a more flexible 10- to 16-week, part-time internship" (Henry, et al., 1988). Schools may offer internships year round or only during the "regular" school year (no summer interns). Another issue is the number of credits and type of grade that should be given for an internship. Students expect to receive credit for their work and are accepting of a pass/fail or credit/no credit grading system (Schmutte, 1986). The question of requiring compensation from the employer to the student during an internship experience can be a difficult decision. Although interns may not expect to be compensated, a paid position adds credibility to the student and the internship worksite (Masooki, Rama, Raghunandan, 1998). Most importantly, an internship coordinator needs to be selected. This person will be responsible for the ongoing well-being of the program. Typically there is some type of teaching-load reduction that is given to the coordinator (Maskooki, et al, 1998). This enables the coordinator to allocate time to the internship program. The coordinator should be responsible for publicizing the program, administration of the program, visiting worksites, and providing any follow-up that is needed.

Once the internship guidelines are established, students need to be recruited. Faculty members who promote the internship program can be of great value by helping to recruit students for the program. Testimonials from students who have been involved in internships are another method of recruiting students (Thiel & Hartley, 1997). The testimonials can be printed and then distributed to students. If there are any student organizations with which the students are involved, the internship coordinator should attend one of the meetings for the purpose of discussing and promoting the program.

Internship worksites need to be recruited for participation in the program. Prior to recruiting the worksites, however, some worksite standards and criteria should be developed. Some items that should be considered are “the reputation of the firm, the experiences that can be offered by the firm to the learner, the willingness of the firm to accept the responsibility of an educational partnership, the location of the worksite with respect to the college, the terms and compensation, if any, for the learner, and the safety provisions in place for the assignment” (Cantor, 1995). Worksites may be recruited by contacting the college’s placement center; contacting the alumni of the college; making presentations to professional organizations; holding an open house; sending out professional recruitment packages; conducting personal visits; sending direct response letters; and publicizing the internship program in the college catalog, newsletter, and local newspaper (Cantor, 1995).

Student applicants need to be matched with the internship worksites. This can be accomplished by having the student provide a resume to the worksite. The potential worksite will select students for interviews, set up the interviews with those candidates,



and then select the one student that will best meet their needs (Cantor, 1995).

Furthermore, an understanding between the student and the worksite about work hours, pay, and other issues should be agreed to up-front (Henry, et al., 1988).

An orientation session should be held in which the interns receive their academic assignments and workplace expectations are discussed (Thiel & Hartley, 1997). It is suggested that during an internship experience the students be required to keep a journal. The journal is typically a notebook in which the students record their thoughts and feelings on any reading assignments and their field experience. The journal should be a place where the student “speculates, proves, attaches meaning, questions, hypothesizes, expresses emotions, or evaluates” (Alm, 1996). Alm further stresses that the journal forces the student to integrate new information with information that is already known. This tool can help differentiate the internship experience from a cooperative program in that the students are required to reflect upon their experience and allows the students to then further understand their experience.

Evaluation criteria need to be developed to use in assessing the interns’ assignments. Any academic work assigned to the students needs to be evaluated like other course assignments. This evaluation should be done in a timely fashion so the students are aware of their work performance. Even though the interns are working off campus, they are still participating in an academic experience. The performance measurements are based on the learner’s agreement, and ultimately the intern coordinator is responsible for evaluation of the intern’s assignments. The internship course grade may be a pass/fail or credit/no credit (Schmutte, 1986).

An internship can provide a wonderful opportunity for a student if the above guidelines are followed; however, even before the guidelines are developed, it should be determined if there is a need for an accounting internship. A needs assessment will provide the necessary information to the researcher on the need for an accounting internship at Chippewa Valley Technical College.

### Needs Assessment

As cited by Holton, there have historically been three levels of analysis that have been pinpointed for needs assessments. The three levels are organization, job or task, and individual (Phillips & Holton, 1995). Needs assessments give the direction for problem resolution by identifying, documenting, and selecting appropriate problems (Kaufman, 1987). When looking at the organization's needs, this is the highest overview of the need. When the needs assessment determines what results are not occurring, and should be occurring, then the organizational factors that are promoting that condition need to be determined (Phillips & Holton, 1995). After a determination is made on the organizational factors, the assessor should then analyze work or jobs to determine what performance should be occurring (Phillips & Holton, 1995). Finally, the third level, the individual level, should be studied to determine who needs education to accomplish the work or jobs level (Phillips & Holton, 1995).

The assessor must determine the method of needs assessments that will be utilized before any further analysis is done. Needs assessments can be done in a variety of methods, with surveys and interviews being the most popular methods (Phillips & Holton, 1995). A survey is used for collecting information from people about their

“ideas, feelings, plans, beliefs, and social, educational, and financial background” (Fink & Kosecoff, 1985). Surveys are used when the information should come directly from people (Fink & Kosecoff, 1985). Interviews obtain information directly from people. In either case, the use of survey or interviews, pilot testing must be done to get all survey methods in shape and to help boost the response rate (Fink & Kosecoff, 1985). A pilot test involves having a small number of individuals complete the survey to test for clarity and understandability of the questions.

## Chapter 3

### Methodology

#### Introduction

This study is primarily a quantitative study set out to discover the level of interest in accounting internships. The purpose of this research was to provide data for an accounting internship program at Chippewa Valley Technical College (CVTC). In addition, this research will identify criteria for a “good” internship. Specifically, the research examines student benefits, employer benefits, institutional benefits, and the need for and feasibility of an internship program. To accomplish the above purpose, three different surveys were used. One survey was sent to employers, one sent to recent graduates of the accounting program, and one survey given to current Chippewa Valley Technical College accounting students. This study is important for the following reasons:

1. The findings will enable Chippewa Valley Technical College to develop ties with business partners in the ten-county area it serves. These relationships have the potential to open up accounting opportunities for Chippewa Valley Technical College graduates.
2. The Chippewa Valley Technical College accounting program will be more attractive to potential students. This will help in combating the declining enrollment in the accounting program.

3. The Chippewa Valley Technical College accounting faculty members will be provided the opportunity to continually update their knowledge regarding current business practices.

In the literature review, the student benefits, employer benefits, and institutional benefits were identified. Legal issues involved with internships were also identified. Guidelines for internship programs, along with evaluations of internships, were discovered in the literature review. Prior to the literature review, the researcher defined the research purpose and gained approval on the research topic from the researcher's advisor and the research committee.

To accomplish the purpose of this study, data was gathered from three distinct groups: currently enrolled accounting II and accounting III students, accounting program graduates, and employers of accounting program graduates.

### Populations

To accomplish the research objective, three different populations were identified. The populations that were used were: presently enrolled students in the accounting program, graduates from the accounting program, and employers who have hired accounting program graduates. Each population is discussed in more detail below.

#### Presently enrolled students

One population chosen to survey was presently enrolled students who are in an accounting II or an accounting III class at the Eau Claire Chippewa Valley Technical College main campus site. There were a total of 28 students in this population.

Chippewa Valley Technical College had a number of students who were enrolled in an internet-delivered accounting II or accounting III course. This group of students was not surveyed for two reasons. The first reason was that these students are typically off-campus, part-time students who are currently working full time and would not be interested in an internship. The second reason was due to cost and time constraints. There were a total of six students in the internet-delivered accounting II and accounting III classes. The accounting II internet-delivered class had two students and the accounting III internet-delivered class had four students.

#### Graduates

A second population chosen was recent accounting graduates. The researcher chose the accounting program students who had graduated in May 1998, Summer 1998, December 1998, May 1999, Summer 1999, and December 1999 as the population. The data was obtained from Chippewa Valley Technical College's Registrar's Office. There was a total of 87 accounting program graduates in the population.

#### Employers

The third population was employers of Chippewa Valley Technical College's accounting graduates. This population was determined by Chippewa Valley Technical College's Student Employment Services. The Student Employment Services obtains information about accounting program graduates' employers by surveying the graduates. Graduates are asked where they are employed. The researcher chose to use the information that was provided by Student Employment Services from the accounting program graduates who had graduated between 1997-1999. There was a total of 129

employers in this population. In addition, the researcher included the top ten employers in the Eau Claire area. The top-ten employers were obtained from the Wisconsin Department of Workforce Development. This provided the researcher with an employer total population of 139.

### Population Selection

For the three populations, the researcher chose to survey the entire populations. Because the populations are relatively small, the entire populations were chosen which decreases sampling error.

### Presently enrolled students

The current accounting II and III students were chosen to complete the Accounting Internship Interest Survey. Accounting II students have completed one semester of accounting coursework. All of the accounting II students are seeking a degree in accounting. The accounting III students have one more semester in the accounting program before they will obtain an associate degree in accounting. These students were chosen because they are currently in the accounting program. The students must validate the perceived need for an internship. Otherwise, if such an internship were developed, the students would not register for the course. This survey was used to gauge the level of interest in internships. This survey included some questions about the students' demographics. There were two accounting III classes and one accounting II class. All three classes were given the survey by their instructor, and they were given class time to complete the survey. There were 28 students in the accounting II and III classes.

### Graduates

Graduates of the accounting program at Chippewa Valley Technical College were sent the Accounting Program Graduate Survey. Accounting program students who had graduated in May 1998, Summer 1998, December 1998, May 1999, Summer 1999, and December 1999 were chosen to receive a survey. The researcher's decision to send the survey to graduates of the accounting program was twofold. The first reason was that they are very recent graduates from the program and the accounting curriculum has not changed from when they attended Chippewa Valley Technical College. The second reason is that those graduates have, hopefully, found accounting positions and would be able to indicate if they would have seen a benefit to have had an internship experience. The information on the graduates of the accounting program was obtained from Chippewa Valley Technical College's registrar. There were a total of 87 accounting program graduates from the designated survey period.

### Employers

Employers of former accounting program graduates were obtained from Chippewa Valley Technical College's Student Employment Services. The Student Employment Services obtains information about accounting program graduates' employers by employment surveys. The graduates are asked where they are employed. The researcher chose to use information that was provided by Student Employment Services from the accounting program graduates who had graduated between 1997-1999. Surveys were also sent to the top-ten employers in the Eau Claire area. The top-ten



employers were obtained from the Wisconsin Department of Workforce Development. The majority of CVTC's graduates seek work in the Eau Claire area; therefore, the researcher chose this database because the employers had hired a Chippewa Valley Technical College accounting graduate and the researcher wanted to build a database of potential intern sites if there was a perceived need for an accounting internship. There were 139 employers in this database. All of the employers were sent surveys.

The selection of the above three populations was approved by the University of Wisconsin-Stout Committee on Protection of Human Subjects in Graduate Student Research (Appendix A).

### Instrumentation

The survey method chosen was a mail survey, which contained quantitative questions. On the survey that was sent to accounting graduates, there was one question asking for any comments regarding Chippewa Valley Technical College's accounting program. The use of a mail survey was chosen for the above two populations because it is a low-cost method and respondents may be contacted who might be inaccessible otherwise. In addition, the respondent can take more time to gather information to respond to the questions (Emory & Cooper, 1991). Some disadvantages of using a mail survey are that they are typically seen as being less personal and there is a low response rate (Emory & Cooper, 1991). For low response rates, the researcher appealed to the nonrespondents. In light of the advantages and disadvantages, the use of a mail survey is the most appealing method for the researcher, considering the scope of the project.

### Presently enrolled students

Current students were handed the Accounting Internship Interest Survey (Appendix B) and given time during class to complete the survey. Items were selected to determine their interest in an accounting internship course. Questionnaires were found in The Internship as Partnership: A Handbook for Campus-Based Coordinators and Advisors, by Inkster and Ross (1995), during the literature search for this subject; however, no one questionnaire directly met the needs of the researcher to assess if there was a perceived need by the students for an accounting internship. Consequently, the researcher used a self-developed questionnaire.

Demographic questions in the survey attempted to provide information on graduates' ages and students' semester status. It was of interest to determine if either of those two demographics affected students' perceptions as to the need for an internship experience. The questions were structured using a multiple-choice format. Another question asked the students to indicate the type of organization for which they would be interested in doing an internship. For this question, the students were instructed to check as many different types of businesses as applied. There was an "Other" box with room to indicate the type of business as well. Which semester the student would be interested in interning, and if the student could afford a non-paid internship were also asked.

The survey was reviewed by the researcher's advisor. The researcher's advisor recommended that the title, "Chippewa Valley Technical College, 'An Equal Opportunity Employer and Educator,' Accounting Internship Interest Survey" be in a bolded font. In addition, Question 9, which asks if the finances limit the kind of internship the student

would accept, requested a response of No or Yes. The researcher’s advisor suggested that the responses be, “I would have to do a paid internship” and “I could afford a non-paid internship.”

Presently enrolled students’ research questions as related to survey items are identified in Table 2, as illustrated below. Each research question is stated, and the survey question that addresses that research question is indicated.

Table 2

Presently Enrolled Students’ Research Questions as Related to Survey Items

Research Question	Survey Item
1.A. How many credit hours will the student commit to an internship?	3
1.B. Should the internship be a program required or an elective course?	6
1.C. Would the student need a paid internship?	9
1.D. What type of organization would the student be interested in as an intern site?	7
1.E. What school year semester would the student be interested in interning?	8
1.F. What is the student’s academic standing?	1
1.G. What is the student’s career objective?	2

Graduates

Demographic information was asked to determine the graduates’ ages and student status while attending Chippewa Valley Technical College. It was of interest to determine if either of those two demographics affected a student’s perception as to the need for an internship experience. In addition, the distance the graduate would have driven to get to an intern site, and if they would have needed a paid internship, were

important. The questions were structured using a multiple-choice format. Another question asked graduates to indicate their current employment status.

Questionnaires were found in The Internship as Partnership: A Handbook for Campus-Based Coordinators & Advisors (1995), by Inkster and Ross; however, that questionnaire did not directly meet the needs of the researcher to assess if there was a perceived need by the graduates for an accounting internship; therefore, the researcher used a self-developed questionnaire. In the survey's initial form, the researcher's advisor reviewed and made recommendations for a better survey. The recommendations included adding a question to the survey asking the graduates if an internship should be offered to accounting students as an elective or as a program requirement. This question is on the final survey as Question 8. The original survey asked how much compensation the graduates would have needed if they had participated in an internship. The responses for that question were higher than minimum wage, minimum wage, lower than minimum wage, unpaid, commission, or other. The research advisor suggested that the responses to that question should be paid or unpaid. The recommended change was incorporated into the final survey as Question 9. The final recommended change to the survey was to ask the graduates the distance they would have been willing to drive to an intern site. That question is Question 10 on the final survey.

Graduate research questions as related to survey items are identified in Table 3, as illustrated on the next page. Each research question is stated, and the survey question that addresses that research question is indicated. The final survey and cover letter are in Appendix C.

Table 3

Graduates' Research Questions as Related to Survey Items

Research Question	Survey Items
2A. Should the internship be offered as an elective or a program requirement?	8
2B. Would the graduates have needed a paid internship?	9
2C. How many miles would they have driven to an intern site?	10
2D. Is there a relationship between the graduates' full-time versus part-time student status and interest in an internship?	12 and 7
2E. Is there a relationship among the graduate's age and interest in an internship?	11 and 7
2F. What is the graduate's current employment status?	4
2G. When did graduates start working in their current occupation?	5
2H. Is there a relationship between the graduate's level of satisfaction with their education and their interest in an accounting internship?	2 and 7
2I. Is there a relationship between the graduate's reason they attended the College with their interest in an accounting internship?	3 and 7
2J. Is there a relationship between the graduates' interest in an internship and if the graduate is currently working in an accounting-related job?	7 and 6

Employers

The Eau Claire top-ten employers and the employers of the accounting program graduates were mailed the Internship Interest Survey (Appendix D). The survey items were selected to determine if the accounting graduate employers perceive a need for an accounting internship to meet their employment needs.

Information was asked as to the semester and time of day that the employer would be interested in sponsoring an intern. In addition, the types of jobs that could be filled with an accounting intern were requested. The researcher found a survey in The Internship as Partnership: A Handbook for Campus-Based Coordinators & Advisors, by Inkster and Ross (1995), that closely matched the needs of the researcher. Minor

modifications were made to that survey to correspond to Chippewa Valley Technical College's semesters and to tie into accounting-related work experiences. The researcher's advisor and three Chippewa Valley Technical College accounting instructors inspected the survey. The final instrument and cover letter are in Appendix D.

Employers' research questions as related to survey items are identified in Table 4, as shown below. Each research question is stated and the survey question that addresses that research question is indicated.

Table 4

Employers' Research Questions as Related to Survey Items

Research Question	Survey Items
3. Is there an interest in an accounting internship from the viewpoint of Chippewa Valley Technical College area employers?	1 and 4
3A. Do the employers have relevant work activities to meet the requirement of an internship experience?	2 and 5
3B. What compensation would the employers be willing to pay?	7
3C. Are the employers willing to work with the intern director?	8
3D. What school semester would the employer be interested in an intern?	3
3E. What time of the day would the employer be interested in an intern?	6
3F. What type of business is the employer?	9

Pilot Study

Presently enrolled students

The instrument was further pilot tested by four of the fall 2000 accounting IV students at Chippewa Valley Technical College. The individuals who pilot tested the survey were asked if they had any questions on the survey. They were also asked if there

was a question that they did not understand or if there was a question that didn't have an appropriate response for them to complete the survey. The original survey asked for the students' program GPA. The students who pilot tested the survey indicated that they did not know their program GPA without getting their transcripts and calculating it. The survey needed the students to be able to complete it in a relatively short time. If the students were not aware of their program GPA, it was felt that the students would either not answer that question or put down a number just to fill in the blank. The question about the program GPA was taken off the survey. The final survey is in Appendix B.

#### Graduates

The recommended changes to the survey were made, and it was pilot tested by five accounting graduates from Chippewa Valley Technical College. The graduates had obtained their accounting associate degree before 1998. The individuals who pilot tested the survey were asked if they had any questions on the survey. They were asked if there was a question that they did not understand, or if there was a question that there was not an appropriate response for them to complete the question. No revisions were needed to the survey. The final survey is in Appendix C.

#### Employers

The employer's survey was pilot tested by three accounting instructors and by three accountants. The individuals who pilot tested the survey were asked if they had any questions on the survey. They were asked if there was a question that they did not understand, or if there was a question that there was not an appropriate response for them

to complete the question. No revisions were needed to the survey. The final survey is in Appendix D.

### Procedures Followed

The following procedures for the three different populations were followed:

#### Presently enrolled students

Current accounting subjects were handed the survey during their accounting II or accounting III class on October 4, 2000. At the beginning of the class, the instructor passed out the surveys and explained to the students that the accounting department was determining the need for an accounting internship. The students were told that these surveys were specifically going to be used to evaluate if the students would be interested in participating in an accounting internship. The instructor informed the students that they were not required to complete the survey. Students were given one opportunity to complete the survey. All students were in attendance when the instructor handed out the surveys. One student was not interested in completing the survey. All of the other students completed the survey. There were 28 total students in the accounting II and accounting III classes. A total of 27 subjects completed the survey.

#### Graduates

The accounting program graduates were mailed the Accounting Program Graduate Survey (Appendix C). This survey was on bright yellow paper to catch the recipient's attention. The survey was tri-folded, and the graduates could complete the survey and then tri-fold it again and mail it back to Chippewa Valley Technical College. The survey instrument's back was preaddressed with postage paid. The Accounting



Program Graduate Survey was mailed back to Sheldon Hanson. Mr. Hanson teaches the upper-level accounting courses at Chippewa Valley Technical College. To increase the response rate, the surveys were returned to an instructor familiar to the accounting program graduates.

Accounting graduates were mailed the surveys on October 16, 2000. The surveys were tri-folded and the back of the survey was used as a mailer. One-third of the survey had postage paid and room for the researcher to attach a mailing label. Another one-third of the survey had the Protection of Human Subjects information on it. The other one-third of the survey had the return address and postage paid to be used in returning the survey. While the graduates were not ensured anonymity (because the label with their name on was still on the survey instrument when mailed back to Sheldon Hanson), they were not required to indicate their name on their questionnaire. There were 28 respondents to the survey. Three of the surveys were unable to be delivered by the U.S. Postal Service. The researcher did not send a cover letter with this mailing.

### Employers

The top-ten employers and the employers of accounting program graduates were mailed the surveys on October 16, 2000. This survey was on bright orange paper to capture the recipients' attention. The survey instrument's back was preaddressed with postage paid. The Internship Interest Survey was mailed back to the researcher. The surveys were tri-folded, and the back of the survey was used as a mailer. One-third of the survey had postage paid and room for the researcher to attach a mailing label. Another one-third of the survey had the Protection of Human Subjects information on it. The

other one-third of the survey had the return address and postage paid to be used in returning the survey.

The employers were not ensured anonymity because they were required to indicate their name, address, telephone number, and their signature on the questionnaire. By having the employers' identities, if it was determined that there was a need for an accounting internship, then a database of potential intern sites would be started. In addition, the mailing label was still on the survey when returned. For the first mailing of the survey, 18 of the employers responded. The U.S. Postal Service returned three of the employer surveys. Those surveys were undeliverable.

#### Nonrespondents

##### Presently enrolled students

Only one presently enrolled student did not complete the survey. All of the students were informed they were not required to complete the survey. There was no follow-up with the nonrespondent.

##### Graduates

On November 1, 2000, the nonrespondents were sent a second survey, along with a cover letter asking them to respond to the survey by November 10, 2000.

Nonrespondents were determined by matching returned surveys labels with the database of graduates' names. This second mailing was sent to 70 graduates. The second mailing of the survey prompted ten students to respond.

During the week of November 20, 2000, a work-study student telephoned nonrespondents of the survey. The graduates were asked if they could please fill out the

survey. If the graduates did not have a survey anymore, the work-study student asked if they would like to respond to the questions over the phone or if they would prefer to have another survey mailed to them. Two of the graduates asked to be mailed another survey. They completed the surveys and returned them by November 29, 2000. Five graduates responded to the survey over the telephone. The researcher had a total of 47 graduates respond to the survey.

### Employers

On November 1 the nonrespondents were sent a second survey, along with a cover letter asking them to respond to the survey by November 10, 2000. Nonrespondents were determined by matching returned surveys labels with the database of employers' names. A second mailing was sent out to 121 employers. The second mailing of the survey resulted in 21 of the employers responding.

During the week of November 13, 2000, a work-study student telephoned nonrespondents of the survey. The employers were asked if they could please fill out the survey. If the employers did not have a survey anymore, the work-study student asked if they would like to respond to the questions over the phone, or if they would prefer to have another survey mailed to them. One employer asked to have another survey mailed, while 33 of the employers answered the survey over the telephone. On November 23, 2000, the survey was mailed to the employer who requested a mailed copy. That employer completed and returned the survey to the researcher on November 29, 2000. A total of 73 employers responded to the survey.

It is assumed that the questionnaire was, in fact, answered by the intended subject, and not by another individual. Furthermore, it is assumed that when the work-study student called the subjects, that the respondents were the correct individuals to be responding to the questions and that they took the time to answer the questions appropriately.

### Limitations

1. For the graduate survey, three surveys were undeliverable by U.S. Postal Service. There were no forwarding addresses. Some of our students do not keep Chippewa Valley Technical College current on their address.
2. If the accounting program student did not complete the employment survey that was mailed to them, the employer database did not include that student's employer.
3. The current accounting students surveyed were only students who take courses on campus. Some accounting courses are offered over the internet. Those students were not surveyed.
4. The study was limited to graduates from the last couple of years in an attempt to facilitate recall of their first accounting job experience.

## Chapter 4

### Results and Discussion

To determine the level of interest in an accounting internship, three different populations were used. The first population was presently enrolled students who are in the accounting II or accounting III classes at the Eau Claire Chippewa Valley Technical College main campus site. This population consisted of 28 students.

The second population was accounting graduates from Chippewa Valley Technical College who had graduated in May 1998, Summer 1998, December 1998, May 1999, Summer 1999, and December 1999. This population consisted of 87 subjects.

The third population was employers of recent graduates of the accounting program at Chippewa Valley Technical College and the top-ten employers in Eau Claire County. This population consisted of 129 subjects.

#### Data Analysis Procedures for Presently Enrolled Students

The students enrolled in the accounting II or accounting III classes at the Eau Claire Chippewa Valley Technical College main campus site were handed a survey during class time on October 4. There were 28 surveys handed out. A total of 27 students responded to the survey. The respondents completed the surveys and handed them into their accounting II or accounting III instructor on October 4, 2000. The rate of response was 96.43%.

Respondents were asked to fill in their program major, overall GPA, and other relevant courses/experience using the format of open-ended items. Question 1 asked the

presently enrolled students about their status in school was measured with a multiple-choice item, which produced nominal scales of measurement. Results were reported using numbers and percentages. Question 2 was an open-ended item to allow students to express their career goals. The rest of the survey, Questions 3-9, were multiple-choice items, which produced nominal scales of measurement to allow the researcher to report the data using numbers and percentages.

#### Descriptive Statistics for Presently Enrolled Students

##### 1. Academic standing.

The significance of this question was to determine the amount of coursework completed by the respondents. This would help determine their readiness for an internship. It also indicated the potential number of students interested in an internship in the future. The results of the respondents' academic standing is illustrated in Table 5, Presently Enrolled Students' Academic Standing.

Table 5

Presently Enrolled Students' Academic Standing

Semester	Responses	Percent
Second Semester	4	14.8
Third Semester	19	70.4
Fourth Semester	0	0.0
Other	4	14.8
Total	27	100.0

The majority of the students, 70.4%, were currently in their third semester of study. Of the presently enrolled students, there was an equal number of second semester and other. Four, or 14.8%, of the respondents, indicated that they were in their second semester while the same number of respondents checked the "Other" box. Of the four respondents who checked the "Other" box, two respondents made comments by the "Other" box. One comment was that the student was going part-time. Another student wrote that he was in his fifth semester and would be graduating in December 2000.

2. As well as you can, describe your career objective.

The significance of this question was to determine the goals of the presently enrolled students. An understanding as to what the students wanted to do after they graduated from Chippewa Valley Technical College with an accounting degree would assist in determining their internship readiness. Table 6, Presently Enrolled Students'

Career Objectives, as shown below, summarizes the results of the respondents' career objectives.

Table 6

Presently Enrolled Students' Career Objectives

Objective	Responses	Percent
Work in an accounting related field	14	60.9
Part-time employment	1	4.3
Continue with school and get a Bachelor's degree	4	17.4
Working in an accounting firm	4	17.4
Total	23	100.0

Most of the students, 60.9% and 17.4%, wanted to work, or were already working in an accounting-related field, respectively. One student, 4.3%, wanted part-time employment. Four students, or 17.4%, were interested in continuing their education and obtaining a bachelor's degree. A detailed listing of the comments indicated on the surveys is in Appendix E.

3. For how many credit hours would you be available for an internship?

The significance of this question was to determine the number of credit hours that the presently enrolled students would be available to participate in an internship. Along with the credit hours, the number of hours that the student would have to work at the



intern site was indicated. Table 7, Presently Enrolled Students' Credit Hours Available for an Internship, follows.

Table 7

Presently Enrolled Students' Credit Hours Available for an Internship

Credits	Responses	Percent
Two credits	10	37.0
Three credits	8	29.6
Other	9	33.4
Total	27	100.0

The responses were equally distributed between the options of two credits, three credits, and other. The presently enrolled students responded that 37.0% of them would be available for a two-credit internship course while 29.6% of the respondents indicated that they would be available for a three-credit internship course. The remaining 33.4% of the respondents chose the "Other" box. Some of the responses to the "Other" box included that the respondent would not be available for an internship and that the respondent would be available for a 10-15 hours-per-week internship.

4. Age of the presently enrolled student.

This question is significant for the researcher to gather background demographic data on the presently enrolled students. Table 8, Presently Enrolled Students' Ages, follows.

Table 8

Presently Enrolled Students' Ages

Age	Responses	Percent
18-25	19	70.4
26-30	2	7.4
31-35	0	0.0
36 or older	6	22.2
Total	27	100.0

The majority, 70.4%, of the presently enrolled students were 18-25 years old. The other major age group of 36 or older was represented by 22.2% of the respondents, with only 7.4% of the respondents between the ages of 26-30 years old.

5. Currently I am a full-time or a part-time student.

The significance of this question was to determine how many of the respondents are full-time versus part-time students. This question will provide background information to the researcher about the percent of accounting program majors who are full-time versus part-time students. Table 9, Presently Enrolled Students' Status as a Student, follows.

Table 9

Presently Enrolled Students' Status as a Student

Status	Responses	Percent
Full-time	22	81.5
Part-time	5	18.5
Total	27	100.0

Twenty-two of the respondents, 81.5%, were full-time students. The remainder of the respondents, 18.5%, were part-time students.

6. Should the internship be offered to accounting students as an elective or as a program requirement?

The significance of this question was to determine how valuable the presently enrolled students think an internship experience would be to their education. An elective course means that the student can choose to participate in an internship or they can choose to take a different course. A program requirement means that the student would have to take the internship to graduate with a degree in accounting. Table 10, Presently Enrolled Students Determine Internship Course as an Elective or as a Program Requirement, follows.

Table 10

Presently Enrolled Students Determine Internship Course as an Elective or as a Program Requirement

Choice	Responses	Percent
Elective	20	74.1
Program Requirement	7	25.9
Total	27	100.0

Only 25.9% of the presently enrolled students indicated that an internship course should be a course requirement in the accounting program. Offering the internship course as an elective was the option chosen by 74.1% of the respondents.

7. For what kind(s) of organization(s) would you be interested in doing an internship?

The significance of this question was to determine where the students would like to experience an internship. If it is determined that an accounting internship program should be developed, then the accounting department will be better aware of where the presently enrolled students would like to intern. The presently enrolled students were instructed to check as many different types of organizations that apply. Table 11, Presently Enrolled Students' Preferences to Intern at Organizations, follows.

Table 11

Presently Enrolled Students' Preferences to Intern at Organizations

Organization	Responses		Percent	
	Yes	No	Yes	No
Public accounting firm	19	8	70.4	29.6
Federal/state government	14	13	51.9	48.1
Local government	18	9	66.7	33.3
Public service agency	9	18	33.3	66.7
Health care	13	14	48.1	51.9
Financial services	16	11	59.3	40.7
Manufacturing/technical	11	16	40.7	59.3
Distribution/retail	12	15	44.4	55.6
School/college	13	14	48.1	51.9
Other	3	24	11.1	88.9

The respondents were asked to check as many different types of organizations that they would be interested in interning, as applied to their situation. The most popular choices were public accounting firms, chosen by 70.4%, followed by local government, chosen by 66.7%, and then financial services, chosen by 59.3%. The least popular choices were other, chosen by 11.1%, and public service agencies, chosen by 33.3%.

8. What semester would you be interested in interning?

The significance of this question was to determine if there is one semester that the students would be more interested in interning. If the accounting department does offer an accounting internship and there is one semester that is more popular for students to take the accounting internship, then this information would be invaluable when recruiting potential intern sites. Table 12, Presently Enrolled Students' Internship Semester, is below.

Table 12

Presently Enrolled Students' Internship Semester

Semester	Responses	Percent
Fall	5	20.9
Spring	14	58.3
Summer	2	8.3
Spring or Summer	1	4.2
Fall or Spring or Summer	2	8.3
Total	24	100.0

Over one-half of the students, 58.3%, would be available for an internship during the spring semester. During the fall semester 20.9% of the respondents indicated that they would be available for an internship. Two students, 8.3%, indicated that they would be available during the summer semester and another two students, 8.3%, indicated that

they would be available during the fall or spring or summer semesters. One student, 4.2%, indicated availability during the spring or summer semesters.

9. Do your finances limit the kind of internship you would accept?

The significance of this question was to determine if the students who intern must be compensated for their work at the intern site. This can make a difference as to the type of intern sites that are recruited. Table 13, Presently Enrolled Students Paid or Non-Paid Internship, is below.

Table 13

Presently Enrolled Students Paid or Non-Paid Internship

Compensation	Responses	Percent
Paid	20	74.1
Non-paid	7	25.9
Total	27	100.0

A large majority of the students, 74.1%, would need a paid internship. The remaining 25.9% of the respondents indicated that a non-paid internship would be acceptable.

Data Analysis Procedures Graduates

Eighty-seven surveys were mailed out on October 16, 2000. Twenty-eight, 32.18%, were returned by October 31, 2000. Three, 3.45%, of the surveys were unable to

be delivered by the U.S. Postal Service. A second survey was sent to the nonrespondents on November 1. Ten, 11.49%, surveys were returned by November 20. Telephone calls were made to the nonrespondents during the week of November 20. Five, 5.75%, responded to the survey over the telephone. In addition, two of the graduates asked to be mailed another survey. These two, 2.30%, graduates returned the completed surveys to the researcher by November 29. The final rate of response was 51.72%.

The graduates of the program were asked the following questions:

Question 1 asked if the recipient of the survey was in the accounting program. If the recipients were not in the accounting program, they would check the “No” box and then stop at that question and return the survey.

Questions 2, 3, and 4 surveyed the students’ backgrounds. These questions were measured with multiple-choice items, which produced nominal scales of measurement. Results were reported using numbers and percentages.

Question 5 was an open-ended item included in the survey to identify when the respondents started working in their present occupation.

Questions 6-12 were measured using multiple-choice items, which produced nominal scales of measurement.

The final question, Question 13, was an open-ended item included in the survey to allow individual subjects to make any comments regarding the college’s accounting program.

#### Descriptive Statistics Graduates

1. Were you in the accounting program?



The significance of this question was to determine if the respondent was in Chippewa Valley Technical College's accounting program. If the respondents were not in the accounting program, they were instructed to not complete the rest of the survey.

All of the respondents were in the accounting program at Chippewa Valley Technical College. This was important since the target population was accounting graduates, and the responses are valid only if accounting program graduates complete the survey.

2. How do you feel about the training you received at our college?

The importance of this question was to determine if the graduates' satisfaction with their education has a relationship to their response to Question 7, which asks if an internship had been offered as an elective, would you have taken the course?

Table 14, Graduates' Satisfaction With Training, as follows, shows the results of the respondents' satisfaction level.

Table 14

Graduates' Satisfaction With Training

Training Satisfaction	Responses	Percent
Very satisfied	18	38.3
Satisfied	28	59.6
Unsatisfied	0	0
Very unsatisfied	1	2.1
Total	47	100.0

Almost all of the respondents were satisfied or very satisfied with the training they had received at the college. The category of Very Satisfied had 38.3% of the responses. The majority of the respondents, 59.6%, indicated that they were satisfied with the training received at the college. Only 2.1%, or one, of the respondents, checked the very unsatisfied category, while no one was unsatisfied with the training.

3. What was your primary reason for attending our college?

The significance of this question was to determine if there is a relationship between the reason they attended college and their interest in an accounting internship.

Table 15, Graduates' Reasons for Attending College, follows.

Table 15

Graduates' Reasons for Attending College

Reason Attended College	Responses	Percent
Job preparation	22	47.8
Career change	11	23.9
Improve job skills	4	8.7
Prep for future education	4	8.7
Personal interest	0	0.0
Multiple response	5	10.9
Total	46	100.0

The majority of the graduates, 47.8%, had attended the college to prepare for a job. An equal number of graduates, four, or 8.7%, of the respondents attended the college to improve job skills and to prepare for future education. Five of the respondents checked more than one reason why they had attended the college. Of those five respondents, three indicated that their primary reason for attending the college was preparation for getting a job and preparation for further education. Another respondent marked both improvement of existing job skills and preparation for further education. The fifth respondent who checked two reasons for attending the college chose preparation for getting a job and improvement of existing job skills.

4. Which one of the following best describes your present employment status?

This question was used to gather background information on the respondents.

Question 3 was used to determine why the graduates had attended Chippewa Valley Technical College. As the majority of the graduates had attended CVTC to prepare for a job or to make a career change, it's important to determine the employment status of our graduates. Another usefulness of this question will be to evaluate if there is a correlation between employment status and interest in an internship. Table 16, Graduates' Employment Status, which follows, summarizes the graduates' current employment status.

Table 16

Graduates' Employment Status

Employment Status	Responses	Percent
Employed	42	89.4
Not employed	1	2.1
Student	3	6.4
Homemaker	1	2.1
Total	47	100.0

The vast majority of the respondents, 89.4%, were currently employed. An additional 6.4% were students, 2.1% were homemakers, while another 2.1% were not employed.

5. When did you start working in your present occupation?

The significance of this question was to gather general background information about our graduates' employment histories. Table 17, Graduates Started Working In Present Occupation, follows.

Table 17

Graduates Started Working in Present Occupation

Working in Present Occupation	Responses	Percent
Before enrolling in our college	5	10.6
While attending our college	7	14.9
After leaving our college	28	59.6
No response	7	14.9
Total	47	100.0

Of the 47 respondents, 59.6% started working in their present occupations after leaving CVTC. Another 7, or 14.9%, of the respondents started working in their present occupation while attending CVTC. Another 5 respondents, 10.6%, were working in their present occupation before enrolling at CVTC. There were 7 respondents who did not answer this question.

6. Is your job related to the accounting-related training you received at our college?

The significance of this question was to determine if there is a relationship between the graduates' interest in an internship and if the graduates are currently working in an accounting-related job. Graduates' Jobs Related to Training, Table 18, follows.

Table 18

Graduates' Jobs Related to Training

Job Related to Training	Responses	Percent
Yes	34	72.3
No	9	19.1
No response	4	8.5
Total	47	100.0

Most of the accounting program graduates, 72.3%, are working in a job that is related to the accounting area. Only 19.1% of the graduates were not working in an accounting-related field, while 8.5% of the respondents did not complete this question.

7. If an internship had been offered as an elective, would you have taken the course?

The significance of this question was to determine if there was a need for an internship course from the graduates' viewpoint. Table 19, Graduates Would Have Taken Internship as an Elective, is on the following page.

Table 19

Graduates Would Have Taken Internship as an Elective

Taken as an Elective	Responses	Percent
Yes	41	87.2
No	6	12.8
Total	47	100.0

The majority of the respondents, 87.2%, would have taken the internship as an elective course. The remaining 12.8% of the respondents would not have taken the internship as an elective course. This indicates that the graduates were very interested in an internship course.

8. Should an internship be offered to accounting students as an elective or a program requirement?

The significance of this question was to gather information on how important the graduates perceived the benefits of an accounting internship. Table 20, Graduates' Determination of How Internship Should Be Offered, is illustrated on the following page.

Table 20

Graduates' Determination of How Internship Should Be Offered

How Offered	Responses	Percent
Elective	28	59.6
Program Requirement	19	40.4
Total	47	100.0

More of the graduates indicated that the internship should be available as an elective rather than as a program requirement. Having the course offered as an elective was chosen by 59.6% of the graduates. Making the course as a program requirement was selected by 40.4% of the respondents.

9. If you had participated in an internship while at CVTC, would your finances have limited the kind of internship you would have accepted?

The significance of this question is to determine the types of internships in which the respondents would be interested. The results of this question will assist the intern director in recruiting intern sites. Table 21, Graduates' Interest in Paid Versus Non-Paid Internships, is shown on the next page.



Table 21

Graduates' Interest in Paid Versus Non-Paid Internships

Compensation	Responses	Percent
Must be paid	28	59.6
Could be non-paid	19	40.4
Total	47	100.0

The respondents indicated that 59.6% of them would have needed a paid internship while 40.4% would not have needed a paid internship.

10. If you had participated in an internship while at CVTC, what is the maximum distance you would have driven to the internship?

The significance of this question is to provide information to the researcher if an accounting internship course is developed. The researcher would use this information to recruit businesses that are within the acceptable miles from the college. Table 22, Maximum Distance Graduates Would Have Driven To An Intern Site, is shown on the following page.

Table 22

Maximum Distance Graduates Would Have Driven to an Intern Site

Miles	Responses	Percent
0-5 miles	0	0.0
6-10 miles	8	17.0
11-15 miles	9	19.1
16-20 miles	13	27.7
21 miles or more	17	36.2
Total	47	100.0

Over one-half of the graduates were willing to drive at least 16 miles to an intern site. Thirteen of the respondents, 27.7%, were willing to drive between 16-20 miles and 17 of the respondents, 36.2%, were willing to drive at least 21 miles or more. No respondent indicated that they would only be willing to drive 0-5 miles. The other distances that the respondents were willing to drive was between 6-10 miles, with 17.0% choosing that mileage, and between 11-15 miles, with 19.1% of the graduates choosing that as the maximum mileage they would drive to an intern site.

11. Your current age is 20-25, 26-30, 31-35 or 36 or older.

This question is significant to evaluate if there is a relationship between the graduate's age and interest in an internship. The interest in an internship information would be the result of Question 7. Table 23, Graduates' Current Ages, follows.

Table 23

Graduates' Current Ages

Current Age	Respondents	Percent
20-25 years old	16	34.0
26-30 years old	10	21.3
31-35 years old	5	10.7
36 or older	16	34.0
Total	47	100.0

An equal number of respondents, 16, were between the ages of 20-25 years old and 36 or older. Each of those categories had 34% of the respondents for a total of 68%. There were 21.3% of the graduates 26-30 years old, and 10.7% of the graduates were 31-35 years old.

12. While attending CVTC, were you a part-time or full-time student?

The significance of this question was to determine if the graduates' interest in an internship was related to their student status while attending CVTC. Table 24, Graduate Enrollment Status While Attending CVTC, is on the following page.

Table 24

Graduates' Enrollment Status While Attending CVTC

Enrollment Status	Respondents	Percent
Part-time student	15	31.9
Full-time student	30	63.8
Both	2	4.3
Total	47	100.0

The majority of the respondents, 63.8%, were full-time students while attending CVTC. There were 31.9% of the respondents who were part-time students while at the accounting. Two of the respondents, 4.3%, indicated that they were both, full-time and part-time students while attending CVTC. These 2 students may have been part-time for some of the semesters and then full-time for their other semesters of attendance.

13. Please share any comments regarding CVTC's accounting program.

This question provides the respondent with an opportunity to comment on a proposed internship course or any other comments they want to share about the accounting program. These comments are in Appendix F.

### Inferential Statistics Graduates

Research Question 2.D. to be answered by this study was if there was a relationship between the graduates' ages and interest in an internship. Relationship 1 explored this question.

Relationship 1--Is there a relationship between the graduates' ages (Question 11) and interest in an internship (Question 7)? Table 25, Relationship Between Age and Internship Interest, is below.

Table 25

#### Relationship Between Age and Internship Interest

Age	Responses		Percent	
	Yes	No	Yes	No
20-25	15	1	93.8	6.2
26-30	9	1	90.0	10.0
31-35	4	1	80.0	20.0
36 or older	13	3	81.3	18.7

Overall, the majority of graduates in each category were interested in an internship. The 36-or older category had expressed the least interest in an internship of 81.3%. The other three categories of 20-25, 26-30, and 31-35 each had only one respondent indicating that they would not have taken an internship if it had been offered.

Research Question 2.E. to be answered by this study was if there was a relationship between the graduates' student status and interest in an internship.

Relationship 2 evaluated this question.

Relationship 2--Is there a relationship among full-time versus part-time student status (Question 12) and interest in an internship (Question 7)? Table 26, Relationship Between Student Status and Internship Interest, follows.

Table 26

Relationship Between Student Status and Internship Interest

Student Status	Responses		Percent	
	Yes	No	Yes	No
Part-time Student	12	3	80.0	20.0
Full-time Student	27	3	90.0	10.0
Both	2	0	100.0	0.0

The respondents' student status while attending Chippewa Valley Technical College did not impact their interest in an internship. Two students indicated that they were both a part-time and full-time student while at the college and both of these students were interested in an internship. Of the full-time students, 90% were interested in an internship, while of the part-time students, 80% were interested in an internship.

Research Question 2.H. to be answered by this study was if there was a relationship between the graduates' level of satisfaction with their education and their interest in an internship. Relationship 3 explored this question.

Relationship 3--Is there a relationship between the graduates' level of satisfaction with their education (Question 2) and interest in an internship (Question 7)? Table 27, Relationship Between Satisfaction With Education and Internship Interest, follows.

Table 27

Relationship Between Satisfaction With Education and Internship Interest

Education Satisfaction	Responses		Percent	
	Yes	No	Yes	No
Very Satisfied	17	1	94.4	5.6
Satisfied	23	5	82.1	17.9
Unsatisfied	0	0	0.0	0.0
Very Unsatisfied	1	0	100.0	0.0

The majority of the respondents expressed an interest in an internship course. The graduates who were very satisfied with their education expressed an interest in an internship by 94.4% of the respondents. Of the respondents who were satisfied with their education, 82.1% were interested in an internship. Only 1 respondent was very unsatisfied with the training at the college. This respondent was interested in an internship.

Research Question 2.I. to be answered by this study was if there was a relationship between the graduates' reason they attended the college and their interest in an accounting internship. Relationship 4 evaluated this question.

Relationship 4--Is there a relationship between the graduates' reason they attended the college (Question 3) and their interest in an accounting internship (Question 7)? Table 28, Relationship Between Reason Attended College and Internship Interest, follows.

Table 28

Relationship Between Reason Attended College and Internship Interest

Reason	Responses		Percent	
	Yes	No	Yes	No
Job Preparation	21	1	95.5	4.5
Career Change	9	2	81.8	18.2
Improve Job Skills	2	2	50.0	50.0
Prep for Future Education	4	0	100.0	0.0
Personal Interest	0	0	0.0	0.0
Multiple Reasons	4	1	80.0	20.0

The major reason the graduates had attended the college was to prepare for a job. If they had attended the college for job preparation, 95.5% of these respondents were interested in an internship. The individuals who were attending the college to make a career change indicated that 81.8% were interested in an internship. Only 50% of the respondents who had attended the college to improve job skills were interested in an internship. The respondents who had attended the college to prepare for future education were all, 100%, interested in an internship.



Research Question 2.J. to be answered by this study was if there was a relationship between the graduate's interest in an internship and if the graduate is currently working in an accounting-related job. Relationship 5 explored this question.

Relationship 5--Is there a relationship between the graduate's interest in an internship (Question 7) and if the graduate is currently working in an accounting-related job (Question 6)? Table 29, Relationship Between Internship and Currently Working in Accounting-Related Job, is below.

Table 29

Relationship Between Internship and Currently Working in Accounting-Related Job

	Responses		Percent	
	Yes	No	Yes	No
Accounting-Related Job				
Job related to training	29	5	85.3	14.7
Job not related to training	8	1	88.9	11.1

The respondents indicated that there was an interest in an internship. Some of the respondents were not using their accounting training; however, 89% of those respondents were still interested in an internship. Of the respondents that were in a job related to their training, 85% were interested in an internship.

Data Analysis Procedures Employers

One hundred thirty-nine surveys were mailed out on October 16. From this mailing, 3 (2.16%) of the surveys were returned as being undeliverable. Eighteen

(12.95%) of the employers responded by October 31. A second survey was sent out to the employers who had not responded to the first survey. This second survey, along with a cover letter, was sent out on November 1. Twenty-one (15.11%) of the employers responded to this survey. Telephone calls were made to the nonrespondents during the week of November 20. The employers were asked if they could respond to the survey over the telephone. Thirty-three (23.74%) of the employers answered the survey over the telephone. One employer requested another copy of the survey. That employer (.72%) responded to the survey and mailed it to the researcher on November 29. A total of 73 employers responded to the survey for a response rate of 52.52%.

Questions 1-7 surveyed employers' interest in providing a work position for an accounting intern with multiple-choice items, which produced nominal scales of measurement. Results were reported using numbers and percentages. Question 8 surveyed employers' cooperativeness in working with an intern director to guide and evaluate interns. This question was a yes/no question, which produced nominal scales of measurement. Question 9 asked the employer to indicate the type of company they would be classified as, using multiple-choice items, with a box to check for "Other."

#### Descriptive Statistics Employers

1. Would you be interested in providing a work position for an accounting intern?

The significance of this question was to determine if the employers were interested in an accounting intern. The researcher would also be able to create a database of employers that were interested in providing a work position for an intern if Chippewa

Valley Technical College started an accounting internship. Table 30, Employers Provide a Work Position for an Accounting Intern, follows.

Table 30

Employers Provide a Work Position for an Accounting Intern

Accounting Intern	Responses	Percent
Yes	16	22.2
No	31	43.1
Maybe	25	34.7
Total	72	100.0

The responses to this question were Yes, No, or Maybe. The greatest number of responses, 31 or 43.1%, was No, the employer would not be able to provide a work position for an accounting intern. The category of Maybe was selected by 34.7%, or 25 of the respondents. Yes was chosen by 16, or 22.2% of the respondents.

2. Can you provide interns with relevant activities necessary for an accounting internship experience?

The significance of this question was to discover if the respondents had accounting-related activities for the intern. Table 31, Employer Can Provide Relevant Accounting Experiences, is illustrated on the following page.

Table 31

Employer Can Provide Relevant Accounting Experiences

Relevant Accounting Experience	Responses	Percent
Yes	28	70.0
No	4	10.0
Possibly	8	20.0
Total	40	100.0

Relevant work experience was responded as yes by 70% of the respondents.

3. What periods of time, corresponding to Chippewa Valley Technical College's semesters, would be appropriate for your interns?

The significance of this question is to gather information on which semesters potential intern sites would be available. Table 32, Semesters Employers Interested in Interns, is on the following page.

Table 32

Semesters Employers Interested in Interns

Semester	Responses	Percent
Fall	5	13.9
Spring	12	33.3
Summer	4	11.1
Fall and Spring	2	5.6
Fall and Summer	1	2.8
Fall, Spring and Summer	12	33.3
Total	36	100.0

The respondents were instructed to check as many responses as applied. The timeframe that was responded to the most was both the spring semester and the spring, summer, and fall semester combination. Those two time periods were each responded to by 33.3%. The fall semester was selected by 13.9%, and the summer semester by 11.1%. A fall and spring semester combination was chosen by 5.6% of the respondents. A fall and summer semester combination was chosen by 2.8%, or 1, of the respondents.

4. Approximately how many internship positions do you think you can accommodate per semester?

The significance of this question was to determine how many interns could be placed at each work site. Table 33, Employer Number of Interns Needed, follows.

Table 33

Employer Number of Interns Needed

Interns Needed	Responses	Percent
1 Intern	33	89.2
2 Interns	1	2.7
3 Interns	0	0.0
4 Interns	1	2.7
Other	2	5.4
Total	37	100.0

One intern was needed by 89.2% of the respondents. Two interns was indicated by one respondent, 2.7%. No respondent needed three interns. Four interns would be needed by 2.7%, one respondent. The “Other” box was indicated by 2 respondents. These two respondents, 5.4%, each wrote in that they had a need for 1 intern. The respondents comments by the “Other” box are detailed in Appendix G.

5. What positions (jobs) could be filled with accounting interns?

The significance of this question was to determine the tasks for which the employer would use an intern. Table 34, Employers’ Job Duties for an Intern, is shown on the following page.

Table 34

Employers' Job Duties for an Intern

Duties	Yes	Percent
General Accounting	32	86.5
Tax Return Prep	6	16.2
Payroll	14	37.8
Cost Reports	11	29.7
Accounts Payable	20	54.1
General Ledger	13	35.1
Other	3	8.1

General accounting was indicated by 86.5% of the respondents. Accounts payable tasks would be provided by 54.1% of the respondents. General ledger would be needed by 35.1% of the respondents. Payroll responsibilities would be provided by 37.8% of the respondents. Preparation of cost reports would be requested by 29.7% of the respondents. Tax return preparation would be a task requested by 16.2% of the respondents. Other job duties were indicated by 8.1% of the respondents. Comments made by the other job duties is listed in Appendix G.

6. When would you need interns?

For this question the respondents were encouraged to check as many responses as applicable. The significance of this question was to determine what hours students should be available for an internship. Table 35, Hours Employers Need Interns, follows.

Table 35

Hours Employers Need Interns

Hours	Responses	Percent
Mornings	4	10.8
Afternoon	5	13.5
All Day	9	24.3
Weekends	0	0.0
Flexible	21	56.8
Uncertain	7	18.9
Anytime	5	13.5
Other	1	2.7

Flexible was chosen by 56.8% of the respondents. The other responses varied from 24.3% indicating all day, 18.9% indicated uncertain, 13.5% responded anytime, 13.5% responded afternoons, and 10.8% responded mornings. One respondent, 2.7%, indicated “Other” and wrote in “need to assess.”

7. Approximately what compensation would interns receive from your company?



The significance of the question is to determine if the employers are willing to compensate the interns. Table 36, Employers' Compensation to Interns, is illustrated below.

Table 36

Employers' Compensation to Interns

Compensation	Responses	Percent
More than minimum wage	23	63.9
Minimum wage	3	8.3
Less than minimum wage	1	2.8
Unpaid	6	16.7
Commission	0	0.0
Other	3	8.3
Total	36	100.0

The majority of the employers are willing to compensate the interns, with 63.9% selecting to compensate the interns at a wage greater than minimum wage. Minimum wage was responded to by 8.3% of the respondents. Only 1 respondent, or 2.8%, chose less than minimum wage. An unpaid option was chosen by 16.7 % of the respondents. The other option was indicated by 8.3% of the respondents.

8. Will you work with the intern director to plan work experiences to guide and to evaluate interns?

The significance of this question is to determine if the employer would qualify as an intern site. The employers must be willing to work very closely with the intern director to be eligible as an intern site. Table 37, Employers' Work With Intern Director, follows.

Table 37

Employers' Work With Intern Director

Work with intern director	Responses	Percent
Yes	33	97.1
No	1	2.9
Total	34	100.0

The respondents are willing to work with the intern director as indicated by 97.1% of the respondents. Only 1 respondent was not willing to work with intern director.

9. How would you classify your company?

The significance of this question is to discover as what types of business the employer is classified. Table 38, Employer Classification, is shown on the following page.

Table 38

Employer Classification

Company Classification	Responses	Percent
Public Accounting	10	15.2
Federal/State Government	0	0.0
Local Government	2	3.0
Public Service Agency	3	4.5
Health Care	4	6.1
Financial Services	1	1.5
Manufacturing/Technical	9	13.6
Distribution/Retail	12	18.2
School/College	3	4.6
Other	22	33.3
Total	66	100.0

Some of the respondents were from public accounting firms, 15.2%; local government, 3%; public service agency, 4.5%; health care, 6.1%; financial services, 1.5%; manufacturing/technical, 13.6%; distribution/retail, 18.2%; and school/college, 4.6%.

The “Other” classification was responded to by 33.3% of the respondents. A detail of this is in Appendix G.

## Summary

The current Chippewa Valley Technical College students and graduates were very interested in an internship. Both of these populations overwhelmingly were in favor of an internship being offered as an elective course in the accounting program.

The third population surveyed, employers, were more split on their interest in an accounting intern. The respondents to the employer surveys were 56.9% interested, or may be interested, in an accounting intern. The other 43.1% were not interested in an accounting intern.

The students strongly expressed a need for an internship, yet the employers did not have a corresponding interest in accounting interns; however, there were 41 employers of the 72 respondents who were interested in an accounting intern. When companies have an intern and are satisfied with that experience, they will typically continue using interns in future semesters.

## Chapter 5

### Summary, Conclusions, and Recommendations

This final chapter will summarize the entire study. Conclusions based on the findings will then be discussed. A final section will present recommendations related to this study as well as recommendations for further study.

#### Summary

The purpose of this research was to provide data for an accounting internship program at Chippewa Valley Technical College. In addition, this research identified criteria for a “good” internship. The research examined student benefits, employer benefits, institutional benefits and the need for, and feasibility of, an internship program. Three populations were surveyed to determine the need for an accounting internship. The populations surveyed included presently enrolled students, graduates of the accounting program, and accounting graduates’ employers.

The first research question was directed to presently enrolled students. The research question focused on the perceived need for an accounting internship opportunity for accounting program students. The research question was further divided into more detailed questions to provide more specific information for implementing an internship program. Presently enrolled students’ research questions answered by the study included the following:

1. Is there an interest in an accounting internship from the viewpoint of Chippewa Valley Technical College accounting students?

The respondents expressed an interest in an accounting internship opportunity. The students were not directly asked if they were interested in an accounting internship; however, they were asked more detailed questions to determine their level of interest, such as how many credits they would be available for an internship and if the accounting program should require the internship for graduation. The following related questions were used to more specifically determine the level of interest and to provide data for the accounting internship program.

A. How many credit hours will the student commit to an internship?

Most of the students were interested in a two-credit internship program. A two-credit internship would require the student to have a minimal 72 hours of on-the-job training.

B. Should the internship be a program requirement or an elective course?

The presently enrolled students were strongly in favor of the internship course being offered as an elective within the program. If the course were offered as a program requirement, then every student who majors in accounting would need to take the internship course to graduate with an accounting degree from Chippewa Valley Technical College.

C. Would the student need a paid internship?

The respondents indicated that the majority of the students would need a paid internship.

D. What type of organization would the student be interested in as an intern site?

The respondents were asked to check as many types of organizations that they would be interested in as an internship opportunity. Respondents were most interested in public accounting firms, local government, and financial services organizations.

E. What school year semester would the student be interested in interning?

Most of the respondents would be interested in an accounting internship during the spring semester. Most of the students start taking coursework during the fall semester and are able to complete the program in two years; therefore, since the internship will be the capstone course for the accounting students, the spring semester will have more students taking the internship course.

F. What is the student's academic standing?

The majority of the respondents were in their third semester of school. Based on this information, it would appear that fall semester 2001 would not have very many accounting students for the internship course.

G. What is the student's career objective?

Most of the respondents were interested in working in an accounting-related field. If the students participate in an accounting internship, they should be more marketable to potential accounting employers.

The second research question was directed to accounting graduates of Chippewa Valley Technical College. The research question focused on the perceived need for an accounting internship opportunity from the perspective of current graduates from the

accounting program. The research question was further divided into more detailed questions to provide more specific information for implementing an internship program.

Graduates' research questions answered by the study included the following:

2. Would recent accounting graduates from Chippewa Valley Technical College have signed up for an accounting internship if offered?

Over 87% of the respondents indicated that they would have taken an accounting internship course as an elective. This response shows that there is a need for an accounting internship course at Chippewa Valley Technical College based on the assessment of accounting program graduates. Further detailed questions were used to provide information about the desired structure of an accounting internship course.

- A. Should the internship be offered as an elective or a program requirement?

Respondents were in favor of the accounting internship being offered as an elective course versus becoming a required course within the accounting program.

- B. Would the graduates have needed a paid internship?

Almost 60% of the respondents indicated that they would have needed a paid internship.

- C. How many miles would they have driven to an intern site?

Respondents were willing to drive from a minimal of 6 miles to over 21 miles to an intern site. This information was important to discover if an internship program is established.

- D. Is there a relationship between the graduate's age and interest in an internship?



There was a relationship between the graduate's age and interest in an internship. The younger students were more interested in an internship. As the students' ages increased, their interest in an internship decreased.

E. Is there a relationship among full-time versus part-time student status and interest in an internship?

A stronger relationship existed between full-time students and internship interest. The part-time students were interested in an internship, however not as much as the full-time students.

F. What is the graduates' current employment status?

Almost 90% of the respondents were employed.

G. When did the graduates start working in their current occupation?

The majority of the respondents started working in their current occupation after graduating from Chippewa Valley Technical College; however, approximately 25% of the graduates were working in their present occupation before or while attending the college.

H. Is there a relationship between the graduates' level of satisfaction with their education and their interest in an accounting internship?

The respondents who were very satisfied with their education were more interested in an accounting internship. There was one respondent who was very unsatisfied and this respondent indicated an interest in an accounting internship. There appears to be a relationship between satisfaction with education and interest in an

internship. The more satisfied the students were with their education, the more interested they were in an accounting internship.

- I. Is there a relationship between the graduates' reasons for attending the college and their interest in an accounting internship?

When the graduates had attended the college to improve their job skills, they were least likely to be interested in an accounting internship. If the student attended the college to prepare for a job, to prepare for further education, or to prepare for a career change, they were very interested in an accounting internship.

- J. Is there a relationship between the graduate's interest in an internship and if the graduate is currently working in an accounting-related job?

There did not appear to be a relationship between interest in an internship and if the graduate is currently working in an accounting-related job.

The third research question was directed to employers of Chippewa Valley Technical College's accounting graduates. The research question focused on the employer's interest for an accounting intern. The research question was further divided into more detailed questions to gather information about potential intern sites.

Employers' research questions answered by the study included the following:

3. Is there an interest in an accounting internship from the viewpoint of Chippewa Valley Technical College area employers?

While over 55% of the respondents were or may be interested in an intern, there was a significant number of respondents who were not interested in providing a work position for an accounting intern.

- A. Do the employers have relevant work activities to meet the requirements of an internship experience?

The majority of the respondents indicated that they would be able to provide relevant accounting-related experience for an intern.

- B. What compensation would the employers be willing to pay?

The majority of the respondents were willing to compensate interns. Over 63% were willing to pay more than minimum wage, while 75% of the respondents were willing to provide some compensation to the interns.

- C. Are the employers willing to work with the intern director?

Only one respondent indicated unwillingness to work with the intern director.

- D. What school semester would the employer be interested in an intern?

An equal number of respondents were interested in the spring only semester or in fall, spring, and summer semesters. The fall only, summer only, or fall and summer semesters were of least interest to the respondents to have an intern during those time periods.

- E. What time of the day would the employer be interested in an intern?

Over 50% of the respondents were flexible as to the time of day that they would like an intern to work.

- F. What type of business is the employer?

The majority of the respondents checked the "Other" box. The next top three types of businesses were public distribution/retail, public accounting, and then manufacturing/technical. The research questions were asked by using surveys. The

following information further explains the surveys that were used to gather the information required for the research.

For this research, three self-developed surveys were utilized to measure the need for accounting interns. The three surveys were sent to three different populations. One type of survey was sent to graduates, one to employers, and one to current accounting students in the accounting II and accounting III classes.

Items on the survey included demographic questions and multiple-choice questions. The presently enrolled students' survey included open-ended items asking the respondents for their program major, overall GPA, and any other relevant courses/experiences. On the graduate survey, the final question was an open-ended item to allow the respondents to make any comments regarding the college's accounting program.

Current students in accounting II and accounting III classes were surveyed to determine their interest in an accounting internship. The students were given class time to complete the survey. This request yielded 27 responses from the total population of 28 students.

Accounting graduates from Chippewa Valley Technical College who had graduated in May 1998, Summer 1998, December 1998, May 1999, Summer 1999, and December 1999 were also surveyed. There were a total of 87 graduates who were mailed surveys. Over 50%, or 47 graduates, responded to the survey.

Eau Claire County's top-ten employers and recent employers of the accounting program's graduates were surveyed to determine their interest in hiring an accounting

intern. A total of 139 surveys were mailed, of which 73 employers responded to the survey.

The major findings for each population are summarized below.

#### Presently enrolled students

Survey responses indicated that of the respondents, 74.1% were interested in an accounting internship course being offered as an elective. Of the respondents, 74.1% indicated a need for a paid internship versus an unpaid internship. Respondents varied as to the number of credits that they would be interested in for an internship. Two credits were chosen by 37% of the respondents.

#### Graduates

The graduates' responses indicated that 87.2% would have taken the internship as an elective course. Graduates were further asked if the internship should be an elective or a program requirement. Of the respondents, 59.6% were in favor of the internship being offered as an elective. The respondents were asked if they would have needed a paid internship. Over half of the respondents, 59.6%, indicated that they would have needed a paid internship if they had participated in an internship while at Chippewa Valley Technical College.

#### Employers

The employers were asked if they would be able to provide a work position for an accounting intern. Of the respondents, 22.2% indicated that they would be able to provide a work position, with 34.7% indicating that they may be able to provide a work position for an accounting intern. Employers were then asked if they would compensate

an intern. Of the respondents, 75% were willing to compensate the interns, with 63.9% indicating that they would pay more than minimum wage. Further questions asked if the employer would be willing to work with the intern director and the types of job duties that they could provide for an intern. All but one of the respondents, or 97.1%, indicated that they would work with the intern director. Of the respondents, 86.5% would be able to provide general accounting duties and 54.1% would be able to provide accounts payable duties.

### Conclusions

Chippewa Valley Technical College does not have an accounting internship program. A program needs to be developed so Chippewa Valley Technical College accounting students are able to reap the benefits that an internship provides. The following conclusions, as obtained from the respondents of the surveys, provide suggested conclusions to the three research questions. The conclusions that are supported by the research are below.

1. Is there an interest in an accounting internship from the viewpoint of Chippewa Valley Technical College accounting students? Data from this study suggests that there is an interest for an accounting internship by students. Current students were very interested in an accounting internship course being offered as an elective within the accounting program. Most of the students indicated that they would need an intern site that would compensate the intern.
2. Would recent accounting graduates from Chippewa Valley Technical College have signed up for an accounting internship if offered? Data from this study

suggests that there are accounting graduates who would have taken an accounting internship if offered. The graduates indicated that they prefer that an accounting internship course be offered as an elective, rather than as a program requirement. Most of the graduates indicated that they would have needed a paid internship. The responses to questions that were asked of both the graduates and the presently enrolled students provided similar responses.

3. Is there an interest in an accounting internship from the viewpoint of Chippewa Valley Technical College area employers? Data from this study suggests that Chippewa Valley Technical College area employers were not as interested in providing a worksite for an accounting intern as the currently enrolled students and the graduates were interested in having an accounting internship opportunity. Barely over 50% of the top-ten Eau Claire County employers and accounting graduate employers were interested in accounting interns. This may make it difficult to place an accounting intern at a worksite if the employers do not perceive a strong need for an accounting intern; however, in evaluating the listing of the accounting graduate employers, this database may not have been the best database of employers to use. Most of Chippewa Valley Technical College's accounting graduates work for employers who have a small accounting department. At times, the accounting graduates may be the only person responsible for performing accounting-related activities. This may explain why 43% of the respondents were not interested in an accounting intern.

## Recommendations

The conclusions reached from this study leave a number of unanswered questions. Some of these are related specifically to this study, while others prescribe further research on a broader scope.

### Recommendations related to this study

1. Implement an accounting internship course to be available as an elective. There was support for the accounting internship course to be established as a two-credit, elective course within the accounting program. By setting the course up as an elective, all of the accounting students do not need to participate in an internship. This will be of assistance to the internship director, especially if the director cannot find enough work sites for all of the students.
2. Start a database of employers who indicated they were interested in providing an internship for the accounting students. With the information that was obtained from the employers' surveys, a database of potential worksites for the interns should be established. This database should include the name of the employer, the address, person to contact, type of business, hours interested in an intern, and if employers are willing to compensate the interns.
3. Recruit worksites that are willing to compensate accounting interns. The respondents of the presently enrolled students' surveys indicated that 74.1% of the students would need a paid internship. The graduates' responses to this question was a little lower, with 59.6% indicating that they would have needed a paid internship. Overall, both the presently enrolled students and the graduates



indicated a strong need for paid worksites while serving an internship; therefore, the intern director should focus on recruiting worksites that are willing to compensate the accounting interns.

4. Determine why 34.7% of the employer respondents indicated that they may be interested in an accounting intern. The intern director needs to determine what further information the employer needs before the employer can decide if they would be interested in an accounting intern. The employers may not have been aware of the potential new course that Chippewa Valley Technical College was evaluating, and because of lack of information about the internship, they may have checked that they only may be interested in an accounting intern. The intern director may want to consider sending an informational mailing to the respondents who checked “maybe.” Then the intern director could follow through with telephone calls or a separate mailing for the employers to again indicate if they would be able to provide a work site for an accounting intern.
5. Determine why 43.1% of the respondents were not interested in providing a work position for an accounting intern. The intern director needs to discover why such a large percentage of the respondents were not interested in providing a work position for accounting interns. Both UW-Eau Claire and UW-Stout offer business administration degrees. Both of those schools have internship programs that have been in place for a while. The new accounting internship program at Chippewa Valley Technical College may have to compete with the four-year degree internship program for intern sites.

6. Promote the accounting internship program to increase interest in providing a worksite for an accounting intern. The accounting internship program will need to be heavily promoted to gain valuable work sites for the interns. As mentioned above, both UW-Eau Claire and UW-Stout have internship programs for business-related majors. These programs are well known by the area employers. The program at Chippewa Valley Technical College will need some exposure since the interns may be competing for worksites with UW-Eau Claire and UW-Stout interns.

Recommendations for further study

1. Further examine the employer database that was used and evaluate if a better database of employers can be obtained to promote the internship program. If the database that was used had a lot of smaller businesses that had need for a only a part-time or one full-time bookkeeper, then this would not be the best database to use to promote the internship program. Perhaps a better database of employers can be obtained from the Eau Claire Chamber of Commerce. Then the promotional materials may provide plenty of opportunities for placement of Chippewa Valley Technical College's accounting interns.
2. If the accounting internship course is developed, evaluate the value perceived by this course from the viewpoint of the graduates and of the employers. A follow-up study of the internship course should be done with the participants of the course. The follow-up study may be done immediately after the internship, or for

the students who participated in the internship, it may be best to do a follow-up with them after they have been in the workforce for a couple of years.

3. Determine when the accounting internship course could be offered to be the most beneficial to the students and to the employers. Although the intent is to provide the student with a capstone course to prepare them for full-time employment after graduation, it may prove to be as beneficial to the students if taken prior to their last semester at Chippewa Valley Technical College.

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## Appendix A

The Graduate College  
University of Wisconsin-Stout

RECEIVED

SEP 21 2000  
Copy 10-4-00  
GRADUATE SCHOOL

**PRELIMINARY STATEMENT OF RESEARCH: APPROVAL OF RESEARCH TOPIC AND  
PROTECTION OF HUMAN SUBJECTS**

Student Brenda L Thalacker Stout I.D. # 0071519  
First Middle Last

Address E2320 Quail Run Rd Eau Claire, WI 54701  
Street City/State Zip

Date 9/18/00 Degree Major Ed S. Industrial + Vocational Education

Tentative Research Area or Title A Study of Internships and the Need  
for and Feasibility of an Accounting Internship Course  
for Chippewa Valley Technical College

Statement of Problem to be Investigated:  
Check one: ☐ Thesis-Plan A ☐ Problem-Plan B ☒ Ed.S. Field Study

Chippewa Valley Technical College does not have an  
accounting internship program. A program needs to be  
developed so Chippewa Valley Technical College accounting  
students are able to reap the benefits that an internship  
provides.

Qualifications of Student for Study Brenda Thalacker is a graduate student  
in the Educational Specialist Program.  
She is an Accounting Instructor at  
Chippewa Valley Technical College.

Tentative Design of the Research See Attachment - Chapter I

(Over)

Is information being collected from or about people in this study? Yes X No

(THE PROTECTION OF HUMAN SUBJECTS FORM AND ALL OTHER PERTINENT INFORMATION MUST BE ATTACHED TO THIS FORM)

In accordance with my research advisor and my graduate program, my research report will be prepared according to the specifications of the following style manual:

American Psychological Association (APA) Publication Manual  
(Name of Style Manual)

I am working with my graduate research advisor and subcommittee for the protection of human subjects in graduate study research. I am submitting this preliminary research plan and understand that legislation requires that protection of human subjects is assured and that my plan for protection is approved before I collect any data.

Student's Signature Brenda L. Shellen Date Sept. 18, 2000

- 1 Acceptance by Research Adviser:  
I recommend and approve the research plan as delineated.

[Signature]  
(Research Adviser's Signature)

9-19-00  
(Date)

2. Approval by Graduate Program Director:

[Signature]  
(Program Director's Signature)

9-19-00  
(Date)

When each signature above is affixed, bring to the Graduate College Office where it will be forwarded to the Chair of the Committee on Protection of Human Subjects in Graduate Student Research. **Gathering of data should not begin until approval from the Committee on the Protection of Human Subjects in Graduate Student Research has been received.**

**FOR OFFICE USE ONLY**

Protection of Human Subjects in Graduate Student Research Action:

☒ The Research Design/Protocols are sufficient to protect the Human Subjects and the Researcher

☐ This research does not involve human subjects, approved as presented

Approval Signature [Signature]  
(Committee Chair)

Date 10-3-00

Distribution of copies:

(1) Graduate College (2) Research Advisor (3) Program Director (4) Student

104-1001 A/B  
Rev. 5/99  
S:\prelmsm\Word

University of Wisconsin-Stout  
The Graduate College  
**Protection of Human Subjects in Research**  
(For All Plan A or Plan B Type Research Projects)

This form must be filed prior to any Graduate Student doing research involving human subjects. A separate form must be completed for their research paper study.

Investigator(s):

(Include full name, student ID #, if appropriate, Department/College, daytime phone number, and your signature)

Brenda Lee Thalacker  
ID # 0071519

Daytime phone 715-833-6377

Project Title: A Study of Internships and the Need for and Feasibility  
of an Accounting Internship Course for Chippewa Valley Technical College

Research Advisor's Signature (if applicable) [Signature] Date 9/18/00  
(Signature means that the advisor has read the student response to this form and confirms the responses to be accurate.)

Degree Major: Educational Special Dept./College endorsing request approval \_\_\_\_\_

Sponsor (Funding agency, if applicable): \_\_\_\_\_  
Is this project being supported by Federal Funding? Yes X No

You must answer all of the following questions completely and attach all required forms.

- 1 State the objective and significance of your proposed research.

See attached - chapter 1

- 2 Does your research involve human subjects or official records about human subjects? X Yes No  
If YES, continue with this form. If NO, stop here, except see 6a-attach project abstract!

- 3 Can the subjects be identified directly or through any type of identifiers? Yes X No  
If YES, please explain.

4. Special precautions must be included in your research procedures if any of these special populations or research areas are included. Are any of the subjects:

a) minors (under 18 years of age)? Yes X No  
b) legally incompetent? Yes X No  
c) prisoners? Yes X No  
d) pregnant women, if affected by the research? Yes X No  
e) institutionalized? Yes X No  
f) mentally incapacitated? Yes X No

Does the research deal with questions concerning:

a) sexual behaviors? Yes X No  
b) drug use? Yes X No  
c) illegal conduct? Yes X No  
d) use of alcohol? Yes X No

5. Voluntary participation/consent form:

Describe the method (a) for selecting subjects and (b) for assuring that their participation is voluntary. If subjects are children and they are capable of assent, they must give their permission, along with that of their parent or guardian, or authorized representative. NOTE: A school district cannot give permission or consent on behalf of minor children. If more room is needed, continue on attached page.

Graduates from the Accounting program will be sent the survey.  
They are under no obligation to complete the form. Businesses that  
have hired our graduates will receive a survey also. The businesses  
have no obligation nor will suffer any repercussions if they choose to  
not respond to the survey.  
The 3rd survey group is current students. There will be no obligation for them  
to complete the survey.

6. **Attachments to this form: (NO ACTION WILL BE TAKEN WITHOUT THESE FORMS)**

- ☒ a. Abstract of the proposed study (limited to 1-2 pages).  
☒ b. Consent Form(s). (**A COPY OF THE CONSENT FORM(S) MUST BE ATTACHED.**) Form should include explanation of procedures, risk, safeguards, freedom to withdraw, confidentiality, offer to answer inquiries, third party referral for concerns, and signature (only if the subjects can be identified by any means. If the survey is strictly anonymous, then a signature is not required.) Sample consent forms are available from RPS.  
☒ c. Questionnaire/Survey Instrument. (**A COPY MUST BE ATTACHED TO THIS FORM.**) Also, if survey is being conducted verbally, a copy of introductory comments and survey questions being asked must be attached to this form. If the survey is a published/purchased instrument, a photocopy of the complete survey will suffice.

**Procedures:** Describe how subjects will be involved in detail, especially if the study involves false or misleading information to subjects or withholds information such that their informed consent might be questioned or if the research uses procedures designed to modify the thinking, attitudes, or other aspects of the behavior of the subjects.

Surveys will be completed. See attached surveys.

8. **Confidentiality:** Describe the methods to be used to ensure the confidentiality of data obtained.

After survey is completed, the survey can be folded and returned to me. The survey is postage paid and there will be no identifying marks on the survey.

9. **Risks:** Describe the risks to the subjects and the precautions that will be taken to minimize them. (Risk includes any potential or actual physical risk of discomfort, harassment, invasion of privacy, risk of physical activity, risk to dignity and self-respect, and psychological, emotional, or behavioral risk.) Also, address any procedures that might be different from what is commonly established practice for research of this type.

No risks

10. **Benefits:** Describe any benefits to the subjects and/or society. (These will be balanced against risk.)

Benefits may include an internship program being developed for CWC accounting students.

The project or activity described above must adhere to the University's policies and institutional assurance with the U.S. Department of HHS regarding the use of human subjects. University review and approval is required. **REMEMBER: You are in violation of UW-Stout and UW System policies if you begin your study before approval is obtained.**

☐ Send Copy of Approval to Advisor

**Institutional Review Board Action:**

☒ Project approved through Expedited Review

Project must adhere to the full review process, time of Board meeting: \_\_\_\_\_

Project not approved at this time.

Signature: \_\_\_\_\_

Title/date: \_\_\_\_\_  
Chairman, Institutional Review Board /  
Graduate College Subcommittee

Date

10-3-00



Graduate School  
130 Bowman Hall

University of Wisconsin-Stout  
P.O. Box 790  
Menomonie, WI 54751-0790

715/232-2211  
715/232-2413 (fax)  
<http://www.uwstout.edu/grad/>

October 3, 2000

Brenda Thalacker  
E2320 Quail Run Rd  
Eau Claire WI 54701

Dear Ms. Thalacker:

We have reviewed and conditionally approved your research proposal. However, I ask that some minor changes be made.

The print for the consent is still too small. Please enlarge at least to the font used above it ("The Accounting program is interested..."). Incorporated suggestions approved with understanding that print will be enlarged. Informed consent is the most critical part of the entire survey.

If you have questions, please call me at 715-232-2211, and I will review your proposal and return your call.

Sincerely,

A handwritten signature in dark ink that reads "Susie Eberhard/jp". The signature is written in a cursive style.

Dr. Susie Eberhard  
Protection of Human Subjects Committee

Enclosure  
*prelmstmt.ltr-3*

c: Howard Lee, Research Advisor

## Appendix B





## Appendix C

**Chippewa Valley Technical College**  
 "An Equal Opportunity Employer and Educator"  
**Accounting Program Graduate Survey**  
*(your responses will be kept confidential)*

1. Were you in the Accounting program?  
☐ Yes ☐ No  
 NOTE: If you answered "No" to No. 1, stop here.
2. How do you feel about the training you received at our college?  
☐ Very Satisfied ☐ Satisfied ☐ Unsatisfied ☐ Very unsatisfied
3. What was your primary reason for attending our college?  
☐ Preparation for getting a job  
☐ Career change  
☐ Improvement of existing job skills  
☐ Preparation for further education  
☐ Personal interest  
☐ Other: \_\_\_\_\_
4. Which one of the following best describes your present employment status?  
☐ Employed (including active military service)  
☐ Not employed, but seeking  
☐ Not available for employment, student  
☐ Not available for employment, homemaker  
☐ Not available for employment, disabled  
☐ Not available for employment, other: \_\_\_\_\_  
 NOTE: If currently employed, please continue with No. 5. If not employed, skip to No. 7.
5. When did you start working in your present occupation?  

Month	Year
_____	_____
_____	_____
_____	_____
6. Is your job related to the accounting-related training you received at our college?  
☐ Yes ☐ No
7. If an internship had been offered as an elective, would you have taken the course?  
☐ Yes ☐ No
8. Should an internship be offered to Accounting students as a/an:  
☐ Elective ☐ Program requirement
9. If you had participated in an internship while at CVTC, would your finances have limited the kind of internship you would have accepted? (This internship may not be a paid position.)  
☐ I would have to do a paid internship ☐ I could afford a non-paid internship
10. If you had participated in an internship while at CVTC, what is the maximum distance you would have driven to the internship?  
☐ 0-5 miles ☐ 6-10 miles ☐ 11-15 miles ☐ 16-20 miles ☐ > 20 miles
11. Your current age:  
☐ 20-25 ☐ 26-30 ☐ 31-35 ☐ 36 or older
12. While attending CVTC, you were a:  
☐ Part-time student ☐ Full-time student
13. Please share any comments regarding CVTC's Accounting program.  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Thank you very much for your cooperation.

**Please return this completed form by November 10.**

kf:MISC:BT4

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NO POSTAGE  
NECESSARY  
IF MAILED  
IN THE  
UNITED STATES

## BUSINESS REPLY MAIL

FIRST CLASS MAIL PERMIT NO. 154 EAU CLAIRE, WI 54701

POSTAGE WILL BE PAID BY ADDRESSEE

SHELDON HANSON  
CHIPPEWA VALLEY TECHNICAL COLLEGE  
620 W CLAIREMONT AVE  
EAU CLAIRE WI 54701-9902



(refold on dotted line and tape shut at the top)

### Accounting Program - Proposed new course Accounting Internship

The Accounting department is interested in your impressions of offering an Accounting Internship. Please take a few minutes to answer the questions on the reverse side of this sheet; refold then return it to us as soon as possible. Thank you for helping us determine the need for an Accounting Internship.

Brenda Thalacker, CPA,  
Accounting Instructor  
bthalacker@chippewa.tec.wi.us



**Please Don't  
Throw This  
Questionnaire Away!**

I understand that by returning this questionnaire, I am giving my informed consent as a participating volunteer in this study. I understand the basic nature of the study and agree that any potential risks are exceedingly small. I also understand the potential benefits that might be realized from the successful completion of this study. For the purpose of this study, only group level data will be reported. I realize that I have the right to refuse to participate and that my right to withdraw from participation at any time during the study will be respected with no coercion or prejudice. NOTE: Questions or concerns about participation in the research or subsequent complaints should be addressed first to the researcher and second to Dr. Ted Knous, Chair, UW-Stout Institutional Review Board for the Protection of Human Subjects in Research, 11 HH, UW-Stout, Menomonie, WI, 54751, Phone 715-232-1126



November 1, 2000

Dear Accounting Graduate:

Our records indicate that you graduated from the accounting program in 1998 or 1999. We are currently undertaking a survey of accounting graduates to assess the need for an internship course in the accounting program. Enclosed is a brief questionnaire to which we request your response by **November 10**. If you have already responded to our questionnaire, please disregard this request.

Please understand that your response is critical to us, as we have limited our sample to recent graduates of the accounting program. Your answers will be reported confidentially as part of the total group response.

Your cooperation in assisting the College is greatly appreciated. Results of the survey will be used to ensure a quality education for future Accounting students.

After completing the enclosed survey, you can fold and tape it closed. The back of the survey is pre-addressed and has pre-paid postage. Please return your survey no later than **November 10**. Thank you.

Sincerely,

Sheldon Hanson, CPA  
Accounting Instructor

Enc.

## Appendix D

**"An Equal Opportunity Employer and Educator"**

**Internship Interest Survey**

*(your responses will be kept confidential)*

Name \_\_\_\_\_ Phone \_\_\_\_\_

Signature \_\_\_\_\_

Address \_\_\_\_\_

1. Would you be interested in providing a work position for an accounting intern?  
☐ Yes      ☐ No      ☐ Maybe
2. Can you provide interns with relevant activities necessary for an accounting internship experiences?  
☐ Yes      ☐ No      ☐ Possibly
3. What periods of time corresponding to CVTC's semesters would be appropriate for your interns? (please check as many as applicable)  
☐ Fall (Sept.-Dec.)      ☐ Spring (Jan.-Apr.)      ☐ Summer (June thru Aug.)
4. Approximately how many internship positions do you think you can accommodate per semester?  
☐ 1      ☐ 2      ☐ 3      ☐ 4      ☐ Other (please specify) \_\_\_\_\_
5. What positions (jobs) could be filled with accounting interns?  
☐ General accounting      ☐ Payroll      ☐ Accounts payable      ☐  
General ledger  
☐ Tax return preparation      ☐ Cost reports      ☐ Other (please specify) \_\_\_\_\_  
\_\_\_\_\_
6. When would you need interns? (please check as many as applicable)  
☐ Afternoons      ☐ Flexible  
☐ Mornings      ☐ Uncertain  
☐ All day      ☐ Anytime  
☐ Weekends      ☐ Other (please specify) \_\_\_\_\_
7. Approximately what compensation would interns receive from your company?  
☐ Higher than minimum wage      ☐ Unpaid  
☐ Minimum wage      ☐ Commission  
☐ Lower than minimum wage      ☐ Other (please specify) \_\_\_\_\_
8. Will you work with the accounting intern director to plan work experiences to guide and to evaluate interns?  
☐ Yes      ☐ No
9. How would you classify your company? (please check as many as applicable)  
☐ Public accounting firm      ☐ Financial services  
☐ Federal/state government      ☐ Manufacturing/technical  
☐ Local government      ☐ Distribution/retail  
☐ Public service agency      ☐ School/college  
☐ Health care      ☐ Other (please specify) \_\_\_\_\_

Thank you very much for your cooperation. **Please return this completed form by November 10.**

fold over  
here

fold over  
here

NO POSTAGE  
NECESSARY  
IF MAILED  
IN THE  
UNITED STATES

## BUSINESS REPLY MAIL

FIRST CLASS MAIL PERMIT NO. 154 EAU CLAIRE, WI 54701

POSTAGE WILL BE PAID BY ADDRESSEE

BRENDA THALACKER, CPA  
CHIPPEWA VALLEY TECHNICAL COLLEGE  
620 W CLAIREMONT AVE  
EAU CLAIRE WI 54701-9902



(refold on dotted line and tape shut at the top)

### New Course - Accounting Internship!



**Please Don't  
Throw This  
Questionnaire Away!**

The Accounting program is interested in knowing if you would be in need of an Accounting Intern. Please take a few minutes to answer the questions on the reverse side of this sheet; refold then return it to us as soon as possible. Thank you for helping us determine the need for an Accounting Internship.

Brenda Thalacker, CPA,  
Accounting Instructor  
bthalacker@chippewa.tec.wi.us

I understand that by returning this questionnaire, I am giving my informed consent as a participating volunteer in this study. I understand the basic nature of the study and agree that any potential risks are exceedingly small. I also understand the potential benefits that might be realized from the successful completion of this study. I am aware that the information is being sought in a specific manner so that no identifiers are needed and so that confidentiality is guaranteed. I realize that I have the right to refuse to participate and that my right to withdraw from participation at any time during the study will be respected with no coercion or prejudice. NOTE: Questions or concerns about participation in the research or subsequent complaints should be addressed first to the researcher and second to Dr. Ted Knous, Chair, UW-Stout Institutional Review Board for the Protection of Human Subjects in Research, 11 HH, UW-Stout, Menomonie, WI, 54751, Phone 715-232-1126



## Appendix E

**Other relevant courses/experience:**

- Computer courses.
- Assistant bookkeeper at Holiday Inn-Convention Center.
- I am working part-time right now as a teller and have been for three years.
- Managed a clothing store--did all the books.
- Worked with accounts payable for 24 years.
- Accounting 1-3, Business Law, Excel, Word, Access.
- I am currently a bookkeeper at a grocery store.
- Accounting semester 1 and 2 courses, employed at Osseo hospital in patient accounts.
- Accounting I-III, SBT, Peachtree, Windows, Excel, Access.
- Worked as a bookkeeper for a grocery store during my first year of school.
- Work as a bookkeeper for small business presently.
- Access, Excel, Automated Accounting, Peachtree, SBT. Also have been working in an office for the last six years.
- Worked in a bank, did bookkeeping for my own small business operations.
- Income tax accounting.

**2. As well as you can, describe your career objective at this time.**

- Work in an accounting firm.
- Bookkeeper/payroll.
- Get an outstanding job in the accounting fields.
- Get an understanding of accounting principles.
- To obtain a good job in the accounting field, possibly obtain CPA.
- Something in the accounting field.
- Working in an accounting firm.
- To work in an office setting.
- Part-time employment 'til retirement.
- Currently employed in an accounting department.
- I plan to stay where I am for a while, which is not in the accounting industry, but it pays well and has nice benefits.
- Finish college, possibly continue working at my current job.
- Graduate from college and get an accounting job where I can gain experience.
- I would like to get into purchasing for a company or some type of cost accounting.
- I am employed at Pember Excavating doing A/P, will go on full time there after graduation.
- to be able to do my present job more efficiently.
- Graduate, move, maybe go back to school.
- Focusing on where I can best display the knowledge I've learned thus far.
- To get a decent paying job in the area of accounting.
- To go on after CVTC and get a business admin. degree.

- To continue with school at the CVTC and get my degree at the university.
  - I hope to work with an accounting firm balancing the books.
  - I would like to work with accounts payable/receivable or payroll
- 3. For how many credit hours would you be available for an internship?  
(Comments in the "other" box)**
- 25 hr./wk. if paid.
  - None. (2)
  - Not available.
  - Few, I work full time.
  - 10-12 hrs./week.
  - N/A.
  - 0
  - 10-15 hrs./wk. (2)
- 7. What kinds of organization(s) would you be interested in doing an internship for?  
(Comments in the "other" box)**
- None.
  - Not interested at this time.
  - Small business.

## Appendix F

### **Comments regarding CVTC's Accounting program:**

- Really absolutely need one, need the actual hands on training.
- Government accounting should be a requirement.
- I was disenchanted when I realized that many employers of accountants pay very poorly.
- The accounting program at CVTC, in my opinion, offers more one-on-one training and knowledge than the accounting program in the UW System which my friend attended. An internship would add to the success rate! Keep up the great work!
- Program was good. I think an internship is a good idea – you learn more in a real situation.
- Excellent – very helpful teachers.
- I felt it was very well balanced.
- I feel if I would have done an internship, I would be in an accounting job now. I'm not confident about making a career change without knowing I am ready . An internship would have made me confident.
- I feel an internship would be a good thing because business want people with experience.
- The instructors took time to explain things one-on-one and treated me with respect. The instructors deserve an A+.
- CVTC's accounting program is wonderful. Keep up the good work.
- I checked "requirement" on Question 8 because I had a very tough time landing an accounting job without experience. It took 10 months following my graduation.
- I feel that an internship would of helped me get a better job faster because I would have had some experience.
- I felt I received a very good education. I like how the teachers really seem to care, unlike a big university.
- The instructors I had—Geri Wendt, Sheldon Hanson and Jan Anderson did an excellent job of preparing me to work in the accounting field.
- I feel they could have offered more computerized accounting courses.
- I fully enjoyed my time at CVTC, the instructors I had were excellent.
- Enjoyed it and felt it was very comprehensive in coverage.

## Appendix G

**Approximately what compensation would interns receive from your company?**

Not sure

**How would you classify your company?**

Transportation  
Construction  
Insurance  
Cable TV  
Agriculture  
Real Estate  
Environmental Services  
Hospitality  
Law Office  
Engineering Firm  
Temporary Agency  
Golf Club-Restaurant  
Tour Company  
Non Profit Employment Agency  
Continuing Education Provider  
Staffing Company  
Used Car Dealership