



香港樹仁大學

HONG KONG SHUE YAN UNIVERSITY

# DEPARTMENT OF ACCOUNTING

## INTERNSHIP STUDENT HANDBOOK





# **DEPARTMENT OF ACCOUNTING**

INTERNSHIP  
STUDENT HANDBOOK

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Published by:  
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10 Wai Tsui Crescent, Braemar Hill  
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First published in May 2019

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# Section 1 : General Information

## 1.1 Introduction

"Internship in Accounting" is a practical learning course offered by the Department of Accounting in collaboration with accounting and audit firms. It provides students with an opportunity to gain practical experience in a variety of accounting-related job functions in a practical accounting working environment. It equips students with the practical skills through the application of their accounting knowledge to solve general business and accounting problems in real-world business contexts.

The course is designed for Year 4 accounting students as an elective course. Students must successfully complete an internship of 120 hours in a company under the co-supervision from a Workplace Supervisor and an Academic Supervisor. Students successfully complete this course will receive 3 credits with grade awarded based on the degree to which the course intended learning outcomes is achieved.

## 1.2 Course Aims (CAs)

The course aims of this course are to

1. Provide students with an in-depth understanding and evaluation of how accounting and regulatory framework are interrelated and applied in business environment;
2. Develop students' competence in the practical skills of accounting through exploring solutions for various accounting problems in practical business settings;
3. Develop students' professional ethics in dealing with ethical issues, and
4. Sharpen students' generic skills and practical skills for effective problem solving.

## 1.3 Course Intended Learning Outcomes (CILOs)

Upon successful completion of this course, students are expected to be able to:

1. Apply and evaluate the principles, rules, regulations, and techniques of accounting to the practical applications of professional problems in business settings,
2. Identify accounting-related issues, evaluate information, and propose optimal choice through the application of knowledge and technical skills of accounting and related regulatory framework to solve accounting problems in business contexts,
3. Apply accounting ethical principles in dealing with situations involving ethical dilemmas in business contexts,
4. Communicate effectively through participation in group work and application of information technology, numeracy, critical thinking, and analytical skills to effectively complete the assigned tasks and projects in internship and class, and
5. Reflect on personal strengths and weaknesses, explore professional niches, and set suitable career goals and plans.



# SECTION 1 : GENERAL INFORMATION

## 1.4 Teaching and Learning Activities (TLAs)

The “Internship in Accounting” course is set up and conducted through various TLAs in the following sequential stages: preparation, action and reflection.

### 1. Preparation

Three types of internships are provided in this course including accounting, auditing/assurance, and tax. In the preparation stage, students who would like to apply for enrollment in this course are required to:

(i) complete successfully the respective prerequisite courses required for the type of intern as shown below:

Type of Intern	Prerequisite Course
Accounting	ACCT300 Advanced Financial Accounting
Audit	ACCT310 Auditing

(ii) participate in a suite of pre-internship training workshops, which are provided by Office of Student Affairs.

A number of TLAs including lectures, tutorials, assignments, group report, presentations, examination are conducted in the prerequisite courses. This course provides students with the opportunity to apply what they have learned from respective courses to real-world cases in the business contexts and integrate their knowledge with practice applications. In addition, the pre-internship training workshops enhance students’ work readiness and generic skills to adapt themselves to the work environment and meet the job expectations from the employer.

### 2. Action

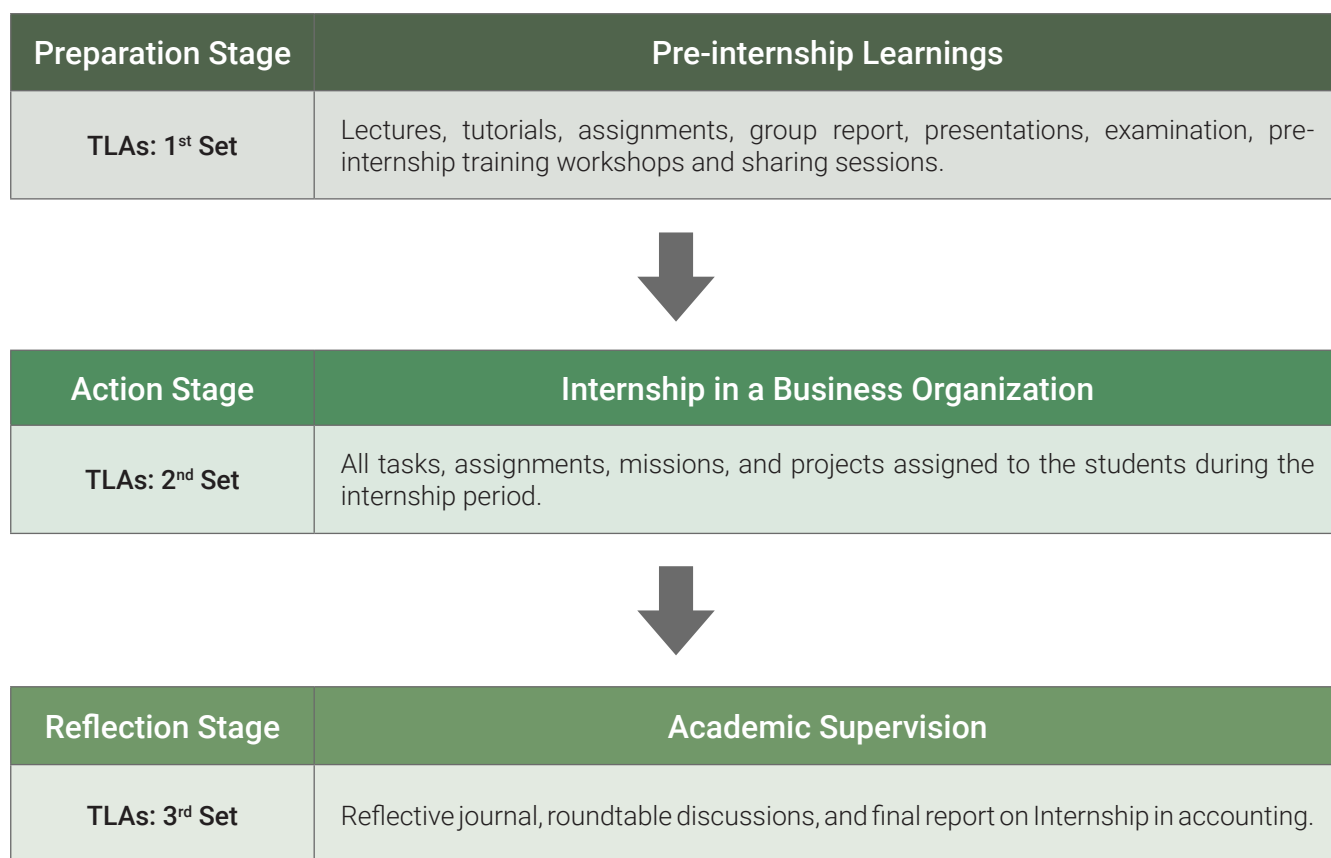
In the action stage, students who successfully enroll in this course, work in an accounting firm as an intern. A Workplace Supervisor, assigned by the internship agency, provides guidance for the intern to undertake and complete the tasks effectively and efficiently. The TLAs involved in this stage comprise all the tasks, assignments, projects, and missions assigned by the Workplace Supervisor, as appropriate. With the guidance from Workplace Supervisor, students learn how to integrate their knowledge, technical skills, and generic skills, and act as an accountant or auditor with professionalism, i.e. competence, confidentiality, integrity, and objectivity, to solve general and professional problems in the practical business contexts.

### 3. Reflection

Learning by reflection can stimulate students’ critical thinking skills in the internship and is important for students to achieve the intended learning outcomes. In the reflection stage, students consolidate their working experience and academic learning and evaluate their performance for future improvement. The TLAs include write-up of a reflective journal, participation in roundtable discussions, and completion of an overall report that comprises a theoretically informed analysis of their internship experience relating to proper academic discourse. The Academic Supervisor provides guidance and academic consultation on students’ learning activities.

## SECTION 1 : GENERAL INFORMATION

### 4. Summary Chart on the TLAs and Alignment with CILOs



### 1.5 Assessment Tasks (ATs)

This course will be assessed through continuous assessment by the Academic Supervisor and the Workplace Supervisor.

<b>Basic Performance</b> AT1: Reflective Journal (10%) AT2: Roundtable Discussion (10%)	<b>Subtotal: 20%</b>
<b>Working Performance</b> AT3: Agency Evaluation (40%)	<b>Subtotal: 40%</b>
<b>Academic Performance</b> AT4: Final Report (40%)	<b>Subtotal: 40%</b>
	<b>Total: 100%</b>

All assessment tasks to assess the degree to which students have achieved the course intended learning outcomes are based on standard rubrics as shown in Section 4.

## SECTION 1 : GENERAL INFORMATION

### 1.6 Alignment of Course Intended Learning Outcomes, Teaching and Learning Activities and Assessment Tasks

Course Intended Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
1	1 <sup>st</sup> set, 2 <sup>nd</sup> set, 3 <sup>rd</sup> set	1, 2, 3, 4
2	1 <sup>st</sup> set, 2 <sup>nd</sup> set, 3 <sup>rd</sup> set	1, 2, 3, 4
3	1 <sup>st</sup> set, 2 <sup>nd</sup> set	1, 2, 3, 4
4	1 <sup>st</sup> set, 2 <sup>nd</sup> set, 3 <sup>rd</sup> set	1, 2, 3, 4
5	3 <sup>rd</sup> set	1, 2, 3, 4

### 1.7 Reading List

#### Main Readings

Ho, P. 2018. *Hong Kong Taxation and Tax Planning*, 17<sup>th</sup> Edition, Pilot Publishing, Hong Kong.

Kieso, D. E., Weygandt, J., Warfield J., and D. Terry. 2017. *Intermediate Accounting: IFRS Edition*, 3<sup>rd</sup> Edition, John Wiley & Sons Inc.

Lau, T. Y. P. and C. Y. N. Lam. 2017. *Auditing and Assurance in Hong Kong*, 5<sup>th</sup> Edition, Pilot Publishing Company.

Levine, D. M., D. F. Stephan and K. A. Szabat. 2018. *Statistics for Managers Using Microsoft Excel (Global Edition)*, 8<sup>th</sup> Edition. Pearson Education.

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## SECTION 1 : GENERAL INFORMATION

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- Knapp, M. C., 2017. *Contemporary Auditing: Real Issues and Cases*, 11<sup>th</sup> Edition, Cengage Publishing.
- Lee, D and Ho, C M. 2016. *Advanced Taxation in Hong Kong*, 18<sup>th</sup> Edition, Pearson, Hong Kong.
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- Nordell, R. and K. Stewart. 2017. *Looseleaf for Microsoft Office Excel 2016 Complete: In Practice*, McGraw-Hill International Education.
- Otero, A. R. 2018. *Information Technology Control and Audit*, 5th Edition, Auerbach Publications.
- Oussii, A.A. and Klibi, M. F. 2017. "Accounting students' perceptions of important business communication skills for career success: An exploratory study in the Tunisian context," *Journal of Financial Reporting and Accounting* 15(2): 208-225.
- Steven C. Chapra, Tufts. 2010. *Introduction to VBA*, 2<sup>nd</sup> Edition. Prentice Hall.
- Stone, G., M. Lightbody, and Whait, R. 2013. "Developing Accounting Students' Listening Skills: Barriers, Opportunities and an Integrated Stakeholder Approach," *Accounting Education* 22(2): 168-192.
- Tan, P. H. N., Lim, C. Y. and E. W. Kuah. 2017. *Advanced Financial Accounting: An IFRS Standards Approach*, 3<sup>rd</sup> Edition, McGraw-Hill.
- Towers-Clark, J. 2015. "Undergraduate accounting students: prepared for the workplace?" *Journal of International Education in Business* 8(1): 37-48.
- Trevor Stanley. 2013 "Bridging the Gap between Tertiary Education and Work: Situated Learning in Accountancy," *Issues in Accounting Education* 28(4): 779-799.
- Wiecek, I.M. and Young, N.M. 2010. *IFRS Primer: International GAAP Basics (US Edition)*, John Wiley & Sons, Inc.

## SECTION 2 : APPLICATION AND REQUIREMENTS

### Section 2 : Application and Requirements

#### 2.1 Recruitment

The recruitment for Internship in Accounting usually starts in the second semester of Year 3. The departmental Industrial Attachment Coordinator collaborates with accounting, audit, and other commercial firms for their provision of internship and oversees the recruitment process and the selection of suitable applicants for enrolling in this course. The Coordinator will provide a briefing workshop to introduce this course and be available for students' inquiry. Qualified students who apply for registering for this course receive a list of potential internship positions and indicate their preferred choices in the application form.

#### 2.2 Application Procedure

The procedures for applying enrollment in this course are as follows:

1. Students submit a completed application form with a learning record and a curriculum vitae to the Industrial Attachment Coordinator before the deadline.
2. Students may attend an interview as required by individual agency.
3. Successful applicants will enroll in the course and start their Internship in Accounting in first/second semester of Year 4 of study.

#### 2.3 Requirements

Students must meet the following requirements when applying for enrolling in the Internship in Accounting:

1. Completion of the respective prerequisite course as required for the specific type of intern with an overall grade in C- category or above.
2. Attending at least two pre-internship training workshops and one pre-internship sharing session provided by the Office of Student Affairs. Students are encouraged to attend more related workshops to enhance their application status.

Students who enroll in this course must fulfill the following two requirements in order to receive 3 credits from this course, while the grade awarded is based on the assessment rubrics of all assessment tasks specified in Section 1.5.

Internship Requirement	Academic Requirement
The total hours required for the internship are 120 hours. Student interns are expected to complete assigned tasks and missions and achieve expected performance of the internship agency throughout the internship period.	Students must meet the academic expectations as specified in the course syllabus by the Academic Advisor.

# Section 3 : Roles and Responsibilities

## Introduction

Three parties involved in this course including students, internship agency, and the Department of Accounting, decide the degree to which this course would be successfully implemented. This section specifies their major roles and responsibilities to facilitate implementation of this course.

### 3.1 Student

Students develop practical skills and learn from working as interns. Students registered for this course follow the instruction and supervision from the Industrial Attachment Coordinator, Workplace Supervisor, and Academic Supervisor. The major roles and responsibilities of students are:

- To engage fully throughout the whole teaching and learning process of internship;
- To commit strongly to the given guidelines and meet with supervisors' expectations in completing the internship tasks;
- To behave in an ethical manner and comply with the policies and regulations in the internship agency;
- To respect the internship agency's values, their staff and practice with a proper working attitude and teamwork spirit;
- To engage actively in conducting academic study and achieve the intended course learning outcomes;
- To reflect regularly on individual work and academic performance for self-improvement throughout the internship process;
- To critically analyse matters of concern arising from the internship encounter and share this in the form an academic discourse during the roundtable discussion;
- To write up a reflective journal and a final report as required by the Academic Supervisor

### 3.2 Internship Agency

The internship agency offers orientation and guidance to the intern. Research indicated that employer's instructions, supervision, communication, expectations, and feedback are important for the success of internships. The major roles and responsibilities of the internship agency are:

- To provide a Workplace Supervisor to guide and supervise student interns throughout the internship period;
- To provide suitable orientation of the internship and assign tasks, assignments, and/or missions with clear instructions and expectations for student interns to apply their knowledge to complete within a reasonable time frame;
- To mentor student interns with helpful supervision and adequate feedback on students' on-going tasks through dual communication for students to learn through working and enhance their practical skills;

## SECTION 3 : ROLES AND RESPONSIBILITIES

- To equip student interns with the professional attitude to ensure that they behave in an ethical manner and discharge responsibility;
- To evaluate student interns' performance on completed tasks and provide constructive feedback for them to improve their practical skills and performance;
- To keep contact with the Industrial Attachment Coordinator to discuss student's performance, behaviour and attitudes;
- To cooperate with the Industrial Attachment Coordinator to manage the course effectively;
- To complete and submit the Agency Evaluation Form to the Industrial Attachment Coordinator upon student's completion of the internship.

### 3.3 Department of Accounting

The Department of Accounting offers the course of Internship in Accounting and assigns an academic staff member as the Industrial Attachment Coordinator for the setup and implementation of this course. The major roles and responsibilities of the Industrial Attachment Coordinator are:

- To identify and develop collaboration with appropriate accounting, audit, and other commercial firms;
- To oversee recruitment process and the selection of suitable applicants for registering in this course;
- To keep contact with all related parties for implementing the course;
- To support students in dealing with difficulties encountered in the course of their internship;
- To act as an Academic Supervisor in directing students through periodic group discussion;
- To provide reading lists to students and intellectual stimulus to enable them to integrate their internship experiences with the proper academic discourse;
- To assess students' academic performance based on standard rubrics;
- To ensure the quality of the course through regular review and feedback for improvement in the course.

## SECTION 4 : RUBRICS FOR ASSESSMENTS

### Section 4 : Rubrics for Assessment

#### 4.1 Rubric for Reflective Journal (10%)

DEPARTMENT OF ACCOUNTING

#### Internship in Accounting Reflective Journal Evaluation Form

Student Name: \_\_\_\_\_ Student Number: \_\_\_\_\_

Agency: \_\_\_\_\_ Internship Period: \_\_\_\_\_

	<b>Excellent (5-4)</b>	<b>Satisfactory (3-2)</b>	<b>Unsatisfactory (1-0)</b>	<b>Score</b>
<b>I. Academic Connection</b>	Theories and concepts are consistently correctly applied to the discussion of real cases.  Thoughts and ideas are expressed very clearly and easy to follow with a very clear focus theme or focus.	Theories and concepts are often correctly applied to the discussion of real cases.  Thoughts and ideas are expressed adequately and basically clear and logical with a generally clear focus theme or focus.	Theories and concepts are rarely correctly applied to the discussion of real cases.  Thoughts and ideas are expressed woolly and hard to follow without a clear focus theme or focus.	
<b>II. Level of Reflection</b>	Self-reviews are specific and detailed and demonstrate deep learning and thinking.  Ideas and insights from self-reviews are consistently applied for improving performance.  Materials for demonstrations are very strong with well-written descriptions and well-organised presentations.	Self-reviews are adequate and demonstrate moderate learning and thinking.  Ideas and insights from self-reviews are often applied for improving performance.  Materials for demonstrations are fair with understandable descriptions and adequately organised presentations.	Self-reviews are too few and fail to demonstrate underpinning learning and thinking.  The application of ideas and insights from self-reviews for improving performance is limited.  Materials for demonstrations are few lack appropriate descriptions and include poorly organised presentations.	
Total Scores (I+II):				

Additional Comments (Attach additional pages if needed.):

Signature: \_\_\_\_\_  
Academic Supervisor

Date: \_\_\_\_\_



## SECTION 4 : RUBRICS FOR ASSESSMENTS

### 4.2 Rubric for Roundtable Discussion (10%)

HONG KONG SHUE YAN UNIVERSITY  
DEPARTMENT OF ACCOUNTING

#### Internship in Accounting Roundtable Discussion Evaluation Form

Student Name: \_\_\_\_\_ Student Number: \_\_\_\_\_  
Agency: \_\_\_\_\_ Internship Period: \_\_\_\_\_

	<b>Excellent (5-4)</b>	<b>Satisfactory (3-2)</b>	<b>Unsatisfactory (1-0)</b>	<b>Score</b>
<b>I. Level of participation</b>	Demonstrates a very active, self-motivated involvement in the discussion process.  Joins the discussion with very careful listening and openness to other ideas, and demonstrates excellent communication skills in offering personal points of view.	Demonstrates a consistent involvement in the discussion process.  Joins the discussion with careful listening and basic openness to other ideas, and demonstrates considerable communication skills in offering personal points of view.	Lacks involvement in the discussion process.  Joins the discussion but does not listen to others and is not open to other ideas. Cannot communicate effectively in offering personal points of view.	
<b>II. Level of contribution</b>	Many important observations, materials and feelings are effectively shared throughout the discussion.  Comments always advance and stimulate the standard and progression of the discussion.  Personal inputs for the discussion always correctly relate to academic knowledge, concepts and theories.	Some important observations, materials and feelings are properly shared throughout the discussion.  Comments often advance and stimulate the standard and progression of the discussion.  Personal inputs for the discussion often correctly relate to academic knowledge, concepts and theories.	Few observations, materials and feelings are shared throughout the discussion.  Comments rarely advance and stimulate the standard and progression of the discussion.  Personal inputs for the discussion rarely correctly relate to academic knowledge, concepts and theories.	
Total Scores (I+II):				

Additional Comments (Attach additional pages if needed.):

Signature: \_\_\_\_\_  
Academic Supervisor

Date: \_\_\_\_\_

## SECTION 4 : RUBRICS FOR ASSESSMENTS

### 4.3 Rubric for Agency Evaluation (40%)

HONG KONG SHUE YAN UNIVERSITY  
DEPARTMENT OF ACCOUNTING

Confidential

#### Internship in Accounting Student Evaluation Form

*Thank you for your collaborating with Hong Kong Shue Yan University in Internship in Accounting. Your feedback and comments will be indispensable in helping us to evaluate students' performance from an employer's perspective. Please have this form completed by the Workplace Supervisor and return the completed form to the Industrial Attachment Coordinator. Feel free to contact the Industrial Attachment Coordinator if you have any problems.*

Name of Agency: \_\_\_\_\_

Internship Period: \_\_\_\_\_

Name of Student: \_\_\_\_\_

Please rate his/her performance. Circle the number in the box

	Very Good	Good	Fair	Poor	Very Bad
1. Attitude	4	3	2	1	0
2. Behaviour	4	3	2	1	0
3. Sense of Responsibility	4	3	2	1	0
4. Reliability	4	3	2	1	0
5. Efficiency	4	3	2	1	0
6. Teamwork	4	3	2	1	0
7. Ideas for work	4	3	2	1	0
8. Problem-solving skills	4	3	2	1	0
9. Communication skills	4	3	2	1	0
10. Overall performance	4	3	2	1	0

Additional Comments (Attach additional pages if needed.):

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

Workplace Supervisor

Date: \_\_\_\_\_

## SECTION 4 : RUBRICS FOR ASSESSMENTS

### 4.4 Rubric for Final Report (40%)

HONG KONG SHUE YAN UNIVERSITY  
DEPARTMENT OF ACCOUNTING

#### Internship in Accounting Final Report Evaluation Form

Student Name: \_\_\_\_\_ Student Number: \_\_\_\_\_  
Agency: \_\_\_\_\_ Internship Period: \_\_\_\_\_

	<b>Excellent (8-7)</b>	<b>Satisfactory (6-4)</b>	<b>Unsatisfactory (3-0)</b>	<b>Score</b>
<b>I. Topic</b>	Clearly articulated with substantial originality and background information.	Basically articulated with modest originality and background information.	Woolly descriptions without originality and lacking background information.	
<b>II. Conceptual Framework</b>	Fully developed with a wide range of theoretical ideas and an insightful theme for analysis.	Properly developed with a range of theoretical ideas and an appropriate theme for analysis.	Badly developed with limited theoretical ideas and lack of a clear theme for analysis.	
<b>III. Data Analysis</b>	Substantially provided, very convincingly demonstrated with a clear and comprehensible flow of ideas and arguments.	Adequately provided, basically demonstrated with a generally comprehensible flow of ideas and arguments.	Marginally provided, badly demonstrated with a barely comprehensible flow of ideas and arguments.	
<b>IV Organisation</b>	Very well-structured, logical sequence, clear evidence of planning.	Well-structured, reasonably logical sequence, some evidence of planning.	Poorly structured, illogical sequence, little evidence of planning.	
<b>V. Style</b>	Consistently in proper academic style with very concise and precise use of grammar and syntax, and substantial references all in proper format.	Generally in proper academic style with reasonable use of grammar and syntax, and adequate references generally in proper format.	Not written in recognisable academic style, poor command of grammar and syntax, few references, not in proper format.	
<b>Total Scores (I+II+III+IV+V):</b>				

Additional Comments (Attach additional pages if needed.):

Signature: \_\_\_\_\_  
Academic Supervisor

Date: \_\_\_\_\_

# SECTION 4 : RUBRICS FOR ASSESSMENTS

## 4.5 Overall Evaluation Sheet

HONG KONG SHUE YAN UNIVERSITY  
DEPARTMENT OF ACCOUNTING

### Internship in Accounting Overall Evaluation Sheet

Student Name: \_\_\_\_\_ Student Number: \_\_\_\_\_  
Agency: \_\_\_\_\_ Internship Period: \_\_\_\_\_  
Academic Supervisor: \_\_\_\_\_ Workplace Supervisor: \_\_\_\_\_

Reflective Journal (10%)	
Roundtable Discussion (10%)	
Agency Evaluation (40%)	
Final Report (40%)	
<b>Total:</b>	

Outstanding		Above Average			Satisfactory			Below Average		Unsatisfactory	
100-90	89-85	84-80	79-75	74-70	69-65	64-60	59-55	54-50	49-45	44-40	39-0
A	A-	B+	B	B-	C+	C	C-	D+	D	E	F
The student's performance is excellent. He/she meets with all or nearly all required/ expected standard in academic and work dimension with regard to all or nearly all of the course intended learning profession outcomes.		The student's performance is good. He/she meets with most required/ expected standard in academic and work dimension with regard to most of the course intended learning outcomes.			The student's performance is adequate. He/she meets with a number of required/ expected standard in academic and work dimension with regard to a number of the course intended learning outcomes.			The student's performance is barely adequate. He/she barely meets with the required/ expected standard in academic and work dimension with regard to the course intended learning outcomes.		The student's performance is inadequate. He/she fails to meet with most required/ expected standard in academic and work dimension with regard to the course intended learning outcomes.	

Signature: \_\_\_\_\_  
Industrial Attachment Coordinator

Date: \_\_\_\_\_

## SECTION 5 : OTHER GUIDELINES

### Section 5 : Other Guidelines

#### 5.1 Timeline

The recruitment for Internship in Accounting usually starts in the second semester of Year 3. Depending on the need of individual internship agencies, the internship period may vary. An indicative timeline of the internship arrangement and academic trainings of the course is shown below:

Application Precedure	Month	Pre-Internship Training
Briefing students about the course	January / August	<ul style="list-style-type: none"> <li>Attending pre-internship sharing session</li> <li>Attending pre-internship workshops</li> </ul>
Starting the recruitment process	February / September	
Confirming with agencies the successful students list	March / September	
<b>Employment Mode – Summer Intern</b>	<b>Summer</b>	<b>Academic Training</b>
Full-time: 5 full days per week Duration in Weeks: 3	May / June	<ul style="list-style-type: none"> <li>Writing reflective journal</li> <li>Participating in roundtable discussions</li> <li>Completing and submitting the final report</li> </ul>
	June / July	
<b>Employment Mode – Fall Intern</b>	<b>First Semester</b>	<b>Academic training</b>
Part-time: 2 full days per week Duration in Weeks: 7-8	September	<ul style="list-style-type: none"> <li>Writing reflective journal</li> <li>Participating in roundtable discussions</li> <li>Completing and submitting the final report</li> </ul>
	October	
	November	
<b>Employment Mode – Spring Intern</b>	<b>Second Semester</b>	<b>Academic Training</b>
Part-time: 2 full days per week Duration in Weeks: 7-8	January	<ul style="list-style-type: none"> <li>Writing reflective journal</li> <li>Participating in roundtable discussions</li> <li>Completing and submitting the final report</li> </ul>
	February	
	March	

## SECTION 5 : OTHER GUIDELINES

### 5.2 Academic Honesty

The object of the Plagiarism and Academic Misconduct Policy is to promote an educational environment where academic honesty and fairness are valued as promoting personal integrity and maintaining the academic standards of the University. Cheating on examinations, plagiarism, or unauthorised collaboration with colleagues on assignments is not allowed. Disciplinary actions against the violator will be taken for recognized academic misconduct. Students are obliged to upload written assignments to the Moodle and Veriguide for check of academic honesty (<http://www.hksyu.edu/veriguide>).

### 5.3 Resources for Self-preparation

Students are expected to be well prepared for taking the internship in accounting. The following online supports and direct services will be provided for students to conduct self-assessment and self-preparation for their career planning. For details see <https://www.hksyu.edu/osa/>

- Online Self-Directed Search
- Online Myers-Briggs Type Indicator
- Mock interview services
- CV Clinic services

### 5.4 Statutory Minimum Wage

The Statutory Minimum Wage does not apply to student interns who enroll in the Accounting Programme and take the Internship in Accounting course under the Minimum Wage Ordinance. Please refer to Statutory Minimum Wage: Notes for Student Employees and Employers\*. Details of Statutory Minimum Wage can be found from Statutory Minimum Wage: Reference Guidelines for Employers and Employees published by the Labour Department\*\*.

\*[https://www.labour.gov.hk/eng/news/SMW\\_Notes\\_for\\_Students\\_ENG\\_2017\\_5.pdf](https://www.labour.gov.hk/eng/news/SMW_Notes_for_Students_ENG_2017_5.pdf)

\*\*[https://www.labour.gov.hk/eng/public/content2\\_smw.htm](https://www.labour.gov.hk/eng/public/content2_smw.htm)

### 5.5 Financial Subsidy

Students who take this course are willing to work for the internship agency as part of their teaching and learning activities for this course, and thus financial reward is not expected to be their objective, particularly with non-profit organizations. Nevertheless, providing student interns with financial incentives will motivate student interns to exert effort on the internship work. As such, the internship agency is recommended to offer financial reward to student interns.

## SECTION 5 : OTHER GUIDELINES

### 5.6 Insurance Coverage

Hong Kong Shue Yan University has a Group Personal Accident Policy Schedule in place that covers all students and includes their work internship outside campus. Further information on the insurance policy can be obtained from the University's Industrial Attachment Office.

### 5.7 Sexual Harassment

Hong Kong Shue Yan University is committed to eliminate all forms of sexual harassment against staff and students. A University Panel Against Sexual Harassment is formed to handle all reported sexual harassment complaints in the University community and to give recommendations to the University on disciplinary actions as may be appropriate. For details see webpage of University Panel Against Sexual Harassment at [https://www.hksyu.edu/Info/university\\_committees.html](https://www.hksyu.edu/Info/university_committees.html).

### Section 6 : Significance

Internship in Accounting is an integrative course in support of the University's strategic development goals in relation to embedding more workplace-integrated teaching and learning into the existing curriculum that:

- offers innovative pedagogy in delivering accounting knowledge,
- develops students' professional skills to realize their career goals in the accounting profession,
- enhances students' generic skills to explore their personal niches and suitable career prospects, and
- provides students with learning from work that benefits the practical development of the accounting profession.

#### 6.1 Alignment with Programme Aims (PAs)

The degree to which this course enables students to achieve the programme aims and programme intended learning outcome of the Department of Accounting are as shown below:

PAs	Contributing to the PA		
	Major	Significant	Some
1. Provide students with a broad understanding of inter-related business disciplines		✓	
2. Develop students' understanding and competence in professional and practical skills of various accounting disciplines and an awareness of ethical issues	✓		
3. Develop in students the transferable (generic) skills in communication and team building and critical thinking for problem solving		✓	
4. Stimulate students' interest in and understanding of Chinese culture and develop a whole and balanced personality			✓



## SECTION 6 : SIGNIFICANCE

### 6.2 Alignment with Programme Intended Learning Outcomes (PILOs)

PILOs	Contributing to the PILO		
	Major	Significant	Some
Apply the principles, theories, and techniques of accounting, business, business law, economics, finance, and information technology relevant to the business environment	√		
Identify and analyse problems and issues of accounting, auditing, finance, and tax in real-life business situations and generate and synthesise ideas on these issues through the application of professional and practical skills	√		
Analyse, integrate, and critically evaluate relevant information and issues through the application of accounting, auditing, finance, taxation, information technology, and business knowledge and associated technical skills	√		
Recommend the optimal course of action through making informed judgments to resolve professional problems in accounting, auditing, finance, taxation, and business disciplines	√		
Apply their knowledge of the accounting, economic, and financial environment in which businesses operate, the regulatory framework of Hong Kong, and the international dimensions of accounting and finance including Mainland China in business and general contexts		√	
Apply ethical principles and exercise professional judgments in dealing with ethical dilemmas in relation to corporate governance and social responsibility		√	
Communicate effectively in spoken and written English and Chinese through participation in individual expression and group discussions, and application of information technology in general, business and social contexts	√		
Actively participate in and provide leadership for group activities		√	
Apply independent and critical thinking skills for decision-making and problem solving		√	
Employ their knowledge of Chinese culture in a Chinese-related business environment			√

## SECTION 6 : SIGNIFICANCE

### 6.3 Alignment with Qualification Framework

Under the governmental policy for higher education, all Bachelor's degree programmes in Hong Kong are required to deliver learning outcomes that are aligned with the Generic Learning Descriptors (GLD) at Level 5 of the HK Qualifications Framework. The alignment of this course with the Generic Learning Descriptors (GLD) at Level 5 of the HK Qualifications Framework is shown in the following table:

QF GLDs at Level 5		Contributing to the GLDs		
		Major	Significant	Some
Knowledge & Intellectual Skills	Demonstrate and/or work with in-depth specialised technical or theoretical knowledge of a field of work or study.		✓	
	Use a wide range of specialised intellectual skills in support of established practices in a subject/ discipline/sector.	✓		
	Critically analyse, evaluate and/or synthesise concepts, information and issues drawn from a wide range of sources to generate ideas.		✓	
Processes	Apply knowledge and skills in a range of technical, professional or management activities.	✓		
	Identify and analyse both routine and abstract technical/ professional problems and issues, and formulate evidence-based responses.	✓		
	Exercise appropriate judgement in planning, design, technical and/or management functions related to products, services, operations or processes.	✓		
Autonomy & Accountability	Accept responsibility and accountability, within broad parameters, for determining and achieving personal and/or group outcomes.	✓		
	Work under the mentoring of senior qualified practitioners.	✓		
	Deal with ethical issues, seeking guidance of others where appropriate.	✓		
Communication, ICT and Numeracy	Use some advanced and specialised skills in support of established practices in a subject/discipline/ sector.	✓		
	Participate constructively in group discussions and make formal and informal presentations to a range of audiences on standard/mainstream topics in a subject/discipline/sector.	✓		
	Use some advanced features of ICT applications to support and enhance work.		✓	
	Interpret, use and evaluate numerical and graphical data to set and achieve goals/targets.	✓		

# APPENDICES

1. Template for Reflective Journal
2. Template for Final Report
3. Recruitment Notice
4. Application Form
5. Student Feedback Survey
6. Student Focus Group Interview Schedule

## Appendix 1 : A Template of Reflective Journal

### Internship in Accounting Reflective Journal

Name in English (Chinese): \_\_\_\_\_ Student Number: \_\_\_\_\_  
Agency English (Chinese): \_\_\_\_\_ Date of submission: \_\_\_\_\_  
Internship Post: \_\_\_\_\_ Internship Period: \_\_\_\_\_

1. Your tasks and duties during this period (i) Describe your daily tasks and responsibilities. (ii) Describe all tasks that you have performed and completed during this period.
2. Knowledge you have learned from your work (i) What is the knowledge required for the specific tasks you performed? (ii) Were you able to apply the knowledge in conducting the tasks?
3. Generic skills* you have learned from your work (i) What skills are required for individual and group work? Explain how you cooperated with other colleagues in completing group work or projects. (ii) Use examples to explain the skills you have learned from the specific tasks you performed.
4. Your evaluation of learning performance for future improvement (i) How do you evaluate your performance in completing jobs? Describe your personal strengths and weaknesses. (ii) Describe how you can improve in solving the issues or problems you encountered in your working experiences. (iii) Describe how your work experience helped you to explore your personal niches and suitable future career goals and prospects.

\*communication, interpersonal, listening, critical thinking, analytical, study, numeracy, information technology, presentation, teamwork, and/or technical skills etc.

### Appendix 2 : A Template of Final Report

#### Internship in Accounting Final Report

Name in English (Chinese):	_____	Student Number:	_____
Name of Agency (Chinese):	_____	Date of submission:	_____
Internship Post:	_____	Internship Period:	_____
Workplace Supervisor:	_____	Academic Supervisor:	_____

#### Accounting Reflection

1. Provide an overall review of the internship experiences.
2. Identify 1-2 questions from your internship experiences which requires further investigation.
3. Explain how existing accounting literature answers the research questions.
4. What data were collected through documentary research, interviews, and/or observations for discussion.
5. Analyse findings from the internship experiences and research.
6. Draw overall lessons from the internship experiences in relation to the research questions.

## APPENDIX 2: A TEMPLATE OF FINAL REPORT

7. References.
8. Appendix: The Reflective Journal.

### Appendix 3 : A Sample of Recruitment Notice

#### HONG KONG SHUE YAN UNIVERSITY DEPARTMENT OF ACCOUNTING

#### Internship in Accounting (First Semester)

##### Internship Post

Company: \_\_\_\_\_

Job title (Post)	Accounting/Advisory	Auditing/ Risk	Tax
No. of Places			
Work Place			
Internship Period	<input type="checkbox"/> Sep. - Oct. <input type="checkbox"/> Oct. - Nov.	<input type="checkbox"/> Sep. - Oct. <input type="checkbox"/> Oct. - Nov.	<input type="checkbox"/> Sep. - Oct. <input type="checkbox"/> Oct. - Nov.

Internship Period: Please tick (7.5 weeks, 16 hours per week)

##### Supervision

Academic Supervisor: \_\_\_\_\_

Workplace Supervisor: \_\_\_\_\_

##### Job Description

Accounting / Advisory	Auditing / Risk	Tax

##### Application by students

Students must complete and submit the Application Form and curriculum vitae in hard copy and through email to Casey Li (li@hksyu.edu).

##### Deadline

##### Inquiry

Dr. H. Lee

Industrial Attachment Coordinator

Email: [ahlee@hksyu.edu](mailto:ahlee@hksyu.edu)

## Appendix 4 : A Sample of Application Form

### HONG KONG SHUE YAN UNIVERSITY DEPARTMENT OF ACCOUNTING Internship in Accounting - Application Form

#### Part 1: Personal Information

Student number	Student name (English)	Student name (Chinese)	Phone number (mobile)	Phone number (home)

Student number	Email	Correspondence address

#### Part 2: Choice of Agency for Internship

	Name of Agency	Post (1) Accounting (2) Audit (3) Tax	Internship period* (1) Summer (2) Fall (3) Spring
First Choice			
Second Choice			
Third Choice			

\*Internship period depends on the post offered by individual internship agency.

#### Part 3: Self-Intended Learning Outcomes

(List up to five learning outcomes that you want to achieve from your internship):

	Summarised term	Explanations
1.		
2.		
3.		
4.		
5.		

\*Please submit your (i) Application Form and (ii) curriculum vitae through email ([li@hksyu.edu](mailto:li@hksyu.edu)) and in hard copy by the deadline to Ms. Casey Li.

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

Date: \_\_\_\_\_



## ACCT471 Internship in Accounting Student Feedback Survey

*The aim of this survey to gather student's feedback to the Internship in Accounting after the completion of the course. Please select the answer that best represents your views and complete this survey. Select your answer in the boxes provided. Your feedback is essential for us in reviewing and improving the course. The information collected will be kept strictly confidential. No individual identity will be disclosed. Only the aggregated results will be reported and used for analysis.*

## Feedback to Internship/Placement

[illegible]

### Enhancement in Transferable Competency and Skills

[illegible]

## APPENDIX 5: A SAMPLE OF STUDENT FEEDBACK SURVEY

- |                                                                                                                                               |                          |                          |                          |                          |                          |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 10. I have improved my organisation and planning skills.                                                                                      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. My problem solving ability is improved.                                                                                                   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. My presentation skills for expressing personal views have improved.                                                                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. I can collaborate better with others to pursue team goals.                                                                                | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. I am able to engage in discussions with other parties so that I can reach an agreement that is in the best interests of the organisation. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

### **Overall Internship/Placement Outcomes**

- |                                                                             |                          |                          |                          |                          |                          |                          |
|-----------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 15. I know how to apply what I have learned from lectures in the workplace. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. I have improved my employability.                                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

--Thank you for your completing this questionnaire. --

## Appendix 6 : A Sample of Student Focus Group Interview Schedule

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**HONG KONG SHUE YAN UNIVERSITY**  
**Industrial Attachment Office**

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**Student Focus Group Interview Schedule**

**Introduction**

Thank you for your coming!

At this focus group discussion, we aim to collect your opinions and suggestions on the credit-bearing internship/placement. Your feedback, whether it is positive or negative, is a valuable tool for us to review and improve the course. You should feel free to agree or disagree with what are being discussed. The data collected will be kept strictly confidential. No individual identity will be disclosed. Only the aggregated results will be reported and used for analysis.

**Opening Question**

Please introduce yourself.

**Basic Question**

What was your overall learning experience in the placement?

**Key Questions**

1. Please discuss whether the placement can help to improve your employment prospects? Why or why not?
2. What additional support and resources would you have liked to receive from the University?
3. What extra support would you have liked to receive from the placement agency?
4. Could you make any suggestions for the improvement in the IA course? What aspects related to the placement arrangement need improvement? (Feedback related to the duration and location of placement, the diversity of the nature and number of placement agencies, and subsidy of the placement is welcome)

**Ending Question**

Anything that you would like to add but did not get the chance to? Anything you feel may be important and relevant, please feel free to comment.

Thank you!

## Hong Kong Shue Yan University

**Tel** : (852) 2570 7110

**Fax** : (852) 2806 8044

**Email** : [info@hksyu.edu](mailto:info@hksyu.edu)

**Website** : <https://www.hksyu.edu>

This handbook is supported by Education Bureau, the Quality Enhancement Support Scheme (QESS) under the Self-financing Post-secondary Education Fund Project No.: IA01/QESS/2018

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