

# **INTERNSHIP PROGRAM FOR THE FACULTY OF**

## **Finance and Accounting**

### **1. Practice objectives**

The main goal of the internship is to familiarize the student with the activities of the selected organization, with particular emphasis on the functioning of the selected organizational unit, through active participation in the processes of the organization and cooperation with its employees.

The internship is to help the student gain experience in the practical application of knowledge and gain new skills and contacts useful in future professional work. The desired effect of the internship is to increase the graduate's chances in the labor market or entrepreneurship, thanks to a better understanding of the learning content and its application to practice.

Specific goals:

1. Getting acquainted with the company's work regulations, occupational health and safety regulations, and information protection.
2. Getting acquainted with the scope of the company's activities, with the company's documentation, the statute, and - if available - the strategy and development plans, computer programs and economic results, etc.
3. Getting acquainted with the workplace organizational structure and its relationship with technological and cooperative processes.
4. Observation and then gradual participation in the current operating activities of the selected unit.
5. Establishing professional contacts that could be used during the preparation of the diploma thesis and job search.

### **2. Learning outcomes to be achieved by students during the internship**

#### Knowledge

1. The student knows the goals and tasks performed and understands the place, role, and professional tasks of finance and accounting employees working in this unit. [EW01]
2. The student knows the instruments, tools, and methods used by specialists and managers in the area of finance and accounting for practical diagnostic/research purposes in a given unit. [EW02]
3. The student knows the rules of professional ethics, professional secrecy, and other regulations governing the work of employees in the area of finance and accounting in a given unit. [EW03]

## Skills

1. The student is able to establish proper cooperation with superiors and co-workers, including managers and specialists employed in the area of finance and accounting and other specialists working in a given unit. [EU01]
2. The student is able to correctly apply, under the supervision of the manager/director/manager, selected tools and methods in the area of finance and accounting. [EU02]
3. The student is able to establish professional contact and relationships with recipients of services from the area of finance and accounting in a given unit. [EU03]
4. The student is able to apply the principles of professional ethics in practice by carrying out the professional activities of a person employed in the area of finance and accounting in a given unit. [EU04]

## Competence

1. The student shows a pro-social attitude and sensitivity to the needs of recipients of finance and accounting services in a given unit. [EK01]
2. The student demonstrates reliability and is guided by prudence and a sense of professional responsibility in the scope of the duties and tasks entrusted to him by a person employed in finance or accounting. [EK02]
3. The student realizes the importance of carrying out practical professional activities while working in finance or accounting based on scientific knowledge. At the same time, he is aware of the limits of his competence. [EK03]

## **3. Program content**

In particular, it may include:

1. Meeting with the supervisor appointed by the given entity where the internship takes place, agreeing with him on the course of the internship, mutual expectations of the parties, and getting to know the organizational units where the internship will take place.
2. Familiarizing yourself with the mission, vision, achievements, and plans of the entity by studying the relevant documentation (statutes, regulations, reports on the activities of statutory bodies, financial statements, plans) in order to later identify the entity's strengths and weaknesses as well as development opportunities and threats.
3. Identification of the above-mentioned positive and negative aspects of the entity's functioning, consultation of the arrangements made with the practice supervisor, and preparation of a report which is documenting this part of the practice.
4. Getting acquainted with the place occupied in the organizational structure by the unit where the internship takes place, its goals, tasks, internal organization, circulation of documents within and outside it, and problems faced by its employees.

5. Analysis of the most important problems in the area of broadly understood finance and accounting and obtaining the supervisor's opinion on their rank.
6. In-depth analysis - by examining documents, conversations, possible surveys, and interviews - of selected problems in order to attempt to solve them useful to a given unit and possibly to the entity.
7. Preparation of a report on part of the practice in consultation with its conclusions with the entity's supervisor.

#### **4. Quantity of practice hours, in accordance with the requirements for a given level, profile, and faculty:**

- a) 100 hours - in the case of first-level studies with a general academic profile
- b) No internships - in the case of second-level studies with a general academic profile

#### **5. Placement of internships in the plan of studies**

Internships are carried out in the winter or summer semester in the 2nd or 3rd year of undergraduate studies. Their completion is one of the elements of completing the studies.

#### **6. Methods of verification and evaluation of students' learning outcomes**

The achievement is verified each time by the company internship supervisor or the person directly supervising the activities performed by the student during the internship.

In the Practice Diary, the student records the activities and tasks he performs every day and assigns them the appropriate code of learning outcomes. The particular activity could be assigned more than one learning outcome.

The company tutor watches over the correct assignment for a given activity or task performed by the student.

The company's internship supervisor entrusts the student with a repertoire of tasks and duties that is consistent with the curriculum content. It is described in this internship program, corresponds to the specificity of work performed by an administrative employee in a given entity, and enables the student to achieve ALL the learning outcomes assumed for the internship.

The company's internship supervisor confirms the achievement or failure of a given task by inserting a pass or fail in the students' practice diary.

The company's internship supervisor prepares a final opinion regarding the Student and the course of the internship. They can post their comments and suggestions there as well.

The university's internship supervisor controls the implementation of the internship on an ongoing basis and analyses the scope and specificity of the tasks performed by the student

during the internship. After completing the internship, the supervisor has a conversation with the Student about the internship, its course, and the student's observations and experiences gained during this time. They get acquainted with the contents of the Practice Diary and verify the number of spending hours. In addition, they verify the correctness of assigning learning outcomes to activities and tasks performed by the Student. Also, they have to check whether the Student has achieved ALL the learning outcomes assumed for the practice. The supervisor analyzes the final opinion about the Student and the course of the internship prepared by the company's internship supervisor. In case of doubts, the university supervisor shall resolve them in contact with the Student and/or with the supervisor from the company.

Based on all the data collected in this way, the university supervisor decides to pass or fail the internship and enters it into the protocol. The protocol together with the documentation of the course of the internship (Agreement, Referral, Diary) is delivered by the university supervisor to the Student Affairs Office.

## **7. The method of documenting the course of internships and performed tasks**

Mandatory documentation of the internship course includes:

- 1) Referral to internship
- 2) Agreement on conducting the student to the internship
- 3) Practice diary
- 4) Practice credit reports.

Practice Diary - is an obligatory way of documenting the course of the internship and the tasks performed during it. The student keeps their diary and enters the information:

- start and end dates of the internship,
- name of the unit where the student is doing the internship,
- name, surname, position, and contact to the company tutor,
- name, surname, position, and contact to the university tutor,
- learning outcomes list assumed to be achieved by the student during the internship along with the codes assigned to them
- the scope of duties or tasks entrusted to the student and the functions performed
- a daily record of tasks entrusted to the student for implementation, together with the corresponding codes of learning outcomes, the achievement or failure of which is confirmed by the signature of the company internship supervisor or other person supervising their performance,
- final opinion and comments of the company tutor.

## **8. Criteria that must be met by the units where the internships take place**

The internship can be carried out in the country or abroad, in a selected private or public enterprise, public or local government administration institution/unit, bank or other financial institution, non-profit organization, etc. After consultation with the internship supervisor, it may also be possible to carry out the internship in organizations not yet fully formalized. Involvement in the work of this organization will increase the student's practical knowledge in the relevant aspects of finance and accounting, which the student will convince the supervisor before taking them. Depending on the Student's interests and the specialization chosen by him, the internship may take place in the appropriate functional department of the organization.

A necessary condition for the implementation of internships is the appointment by the company of the internship supervisor and his commitment to perform the tasks resulting from the regulations of internships.

## **9. Rules for approving the place and achieving the goals of internships independently selected by the student**

If the student submits a willingness to carry out the internship in a place of their own choice, either by working in an organization with which the student cooperates or by working in a scientific club, the place of an internship is approved by the University Supervisor in accordance with the following procedure:

- a) After the student presents the proposed place for the internship and the reasons for his choice, the Supervisor gives preliminary consent to the recognition of the possibility of the Student's internship in a given organization and obliges the Student to obtain the consent of the workplace
- b) After the Student obtains the consent of the workplace and the establishment appoints the Company supervisor for internships, the "Agreement on conducting student internship" is signed (attachment 1 to the Regulations of Internships), on its basis the supervisor approves the place and time of the internship practice and issues the "Referral for practice" (attachment 2 to the Regulations of Internships)
- c) After completing the internship, the Student provides the supervisor with a set of documents confirming the completion of professional practice and enabling the assessment of the internship effects, in particular:
  - completed and signed "Practice Diary",
  - a sheet completed by the Student and the company supervisor to assess the student's achievement of the learning outcomes assumed for the internship
- d) After obtaining the confirmation of the learning outcomes and checking the completeness of the documentation, the student submits to the Dean's Office a set of documents related to the internship

A student may have an internship credited by the University based on employment in business practice, own business, or activity in a scientific circle, provided that the scope of duties performed is consistent with education in the field of Finance and Accounting and it is possible to assess whether the Student has achieved ALL learning outcomes assumed for the internship.

This assessment is made by the University supervisor based on an in-depth interview with the Student and an analysis of documents (copy of the employment contract or entry in the register of economic activity, the scope of duties). In this case, the obligatory document for completing the internship is the protocol containing the assessment of the achieved learning outcomes. It is completed by the University supervisor based on the activities described above.

### **10. Conditions for qualifying a student for an internship**

A student who wants to do an internship, reports to the university supervisor and declares where and at what time he would like to do it. The university's internship supervisor assesses the adequacy of the Student's proposal, taking into account all the conditions and criteria described in the university's internship regulations and the Internship program for the field of administration. The decision to qualify a Student for an internship is made by the university supervisor.

A student is admitted to the internship on the basis of:

- a) Agreement on conducting a student internship for a given Student concluded between the university and the unit where the internship takes place,
- b) individual referral for internships.

Both of these documents are signed on behalf of the university by the supervisor based on the power of attorney granted by the Rector.

Approved by

Dean of Economic Studies

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