

University of Puerto Rico
Río Piedras campus
College of Business Administration
Accounting Department
Cooperative Education in Accounting Program
Syllabus: CONT 4991

I. Title

Experience of Cooperative Education in Accounting (Part I)

II. Codification

CONT 4991 (ACCT 4991)

III. Hours / Credits

Variable Hours/Credits

Course credits vary from 1 to 4. One credit is awarded for every 100 hours worked in the semester up to a maximum of 4 credits (400 hours). Students who do their professional practice working full time enrolling in 4 credits are considered a full-time student with all the rights and benefits of a full time student.

IV. Prerequisites

Have completed two years of undergraduate studies with a minimum grade point average of 2.50.

V. Description

Working experience in the application of the theoretical knowledge in the field of accounting in a full or part-time job, preferably remunerated, and under academic supervision.

VI. Objectives

At the end of the COOP experience, the student will be able to:

1. Apply knowledge in accounting in a professional work environment.
2. Critically evaluate problems and business situations financial decisions.
3. Apply interpersonal skills in teamwork.
4. Communicate effectively orally and writing.
5. Use of computerized information systems in the workplace.
6. Recognize the importance of professional and social responsibility the work environment.

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7. Maintain an ethical, responsible and enthusiastic attitude in the workplace.
8. Demonstrate leadership and readiness to learn.

VII. Contents

Each major of the College of Business Administration of the Río Piedras Campus has a Cooperative Education Program (COOP Program). Cooperative education is a way to integrate classroom education with practical experience in the early stages of a student's career. It offers the student, the opportunity to experience a professional working environment with the advantage of academic supervision which will enhance the student's proficiency and assess their professional goals.

This workplace practical experience, employer/employee relation, cannot be generated in a traditional university course. The student establishes a direct relationship with his employer and the employer takes responsibility for the student as an employee.

To participate in the COOP Program, the student has to complete an application and enclosed a one-page resume. The coordinator, in collaboration with the Dean of the School of Business Administration, coordinates student interviews with the participating employers. The employer makes the final selection. The student is enrolled in the course after securing the employment.

Weekly work schedule is agreed between the student and the employer.

VIII. Instructional strategies

The course requires supervisors in work centers to delegate basic functions or expose students to practical experiences related to the area of accounting in organizations. In addition, students are exposed to the processes of recruitment, supervision and work situations in the business world.

IX. Available learning resource

Practical experiences
 Computer applications used in companies
 Internet research

X. Law 51: Law on Comprehensive Educational Services for Persons with Disabilities.

According to the Law on Comprehensive Educational Services for Persons with Disabilities, all students who require a reasonable accommodation must notify the teacher on the first day of class.

Students who receive Vocational Rehabilitation services should contact the coordinator at the beginning of the semester to plan the reasonable accommodation and necessary assistance equipment in accordance with the recommendations of the Office of Subjects for Persons with Disabilities (OAPI) of the Dean of Students. Also those students with special needs of some kind of assistance or accommodation should contact the professor. Modified according to Certification # 99 (01-02) of the

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Academic Senate, Law 51 of 1996 (Law of Integral Educational Services for persons with disabilities) and Certification 130 (1999-2000) of the Board of Trustees.

XI. Student Conduct Subject to Disciplinary Sanctions

The General Regulations for Students of the University of Puerto Rico, Certification 13, 2009-2010, and approved by the Department of State of Puerto Rico on September 9, 2009, Part VI, Article 6.2, establish the conduct of students subject to disciplinary sanctions. Among them is academic dishonesty, which entails disciplinary sanctions as established in said regulation.

XII. Student Evaluation

The employer must complete weekly reports and evaluations. At the end of the COOP experience, the student must submit a final paper, in the format established by the coordinating professor of the Course. The following documents will be used to evaluate the student's performance:

1. weekly attendance sheet indicating the work done
2. two employer evaluations
3. Essay on the cooperative education experience

If necessary, a differentiated evaluation will be made to students with special needs.

XIII. Assessments of Learnings

The appraisal can be done through:

- Critical reflection
- Technical reports

XI. Grading system

- Approved (P)
- Not approved (NP)

XII. Text book

Textbook not required.

XII. Bibliography

Byrd, John. Highly Motivated Employees At No Cost It's Not An Impossible Dream. Nonprofit World, Madison, November / December 2001, volume 19, pages 31-32

Henry, Eleanor. Setting up a student internship with a university. The National Public Accountant, Washington, April / May 2002, pages 23-24

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Hart, M, J. Kremin and W. Pasewark. Growing up: How audit internships affect student's commitment and long-term intentions to work in public accounting. Issues in Accounting Education May 2017, Vol. 32, No. 2 (May 2017) pp. 47-63

Messemer, Max. Internship: A valuable recruitment tool. The National Public Accountant, Washington, December 1999 / January 2000, volume 10, pages 28-29

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