

**EY Center for Careers  
in Accounting and Information Systems  
“Preparation and Professional Etiquette: Internships”**

An “internship” is a full or part-time work experience that is directly related to your academic major. A lot of internships occur during the summer; however, there are also internships during the fall and winter/spring semesters. Some internships are for a finite duration (i.e., 6 weeks, 8 weeks, 3 months, etc.), and some get extended if the employer has additional work, and the student is performing well. It is often difficult to differentiate between an internship and a part-time job in your field; however, the part-time job typically is designed to be ongoing.

Many companies/firms/government hire interns to provide both a hands-on learning experience for the student as well as gain direct experience with the student to determine if that student is a good fit for full-time employment with the employer. Some internships are paid; some are not.

\*\* International students require CPT approval (from the International and Exchange Student Center) and enrollment in an internship course to get paid outside of the campus.

**\*\* Do not assume that the internship will result in a full-time offer! Inquire during the interview process about the expectations, performance review and offer process. Also, the full-time offer is earned by displaying an appropriate attitude and delivering a strong performance throughout the internship!**

**It demonstrates a poor attitude if you using your phone, for any reason, consistently and/or for long periods of time. If you’re not busy, ask someone for work.**

The following information is to help you prepare for and perform well during your internship, understand the employer’s expectations and performance review process, communicate honestly and completely with employers if you receive / accept more than one internship offer, and properly handle a potential offer following the internship.

1. Multiple Internship Offers (from Big 4 and/or Mid-Tier Accounting Firms)

- If you receive more than one offer for an internship (especially with a Big 4 and/or Mid-Tier accounting firm), and the internships are scheduled during the same time period (i.e., summer, fall, or winter/spring), you typically can accept only one offer, unless they are part-time, do not conflict with one another, and you are able to work two concurrently.
- If you receive one or more offers for internships (especially with a Big 4 and/or Mid-Tier accounting firm) that are scheduled at different times (i.e., winter and summer; summer and fall; fall and winter; fall and summer), you may be able to accept offers for consecutive internships.
  - i. **You must communicate openly and honestly with all employers** and should obtain their approval to work multiple (consecutive) internships.
    1. Most of the larger firms, and some local firms as well, intend to extend you a full-time offer at the end of the internship, so they have the expectation that you interested in staying with them if the fit is good for both of you.
    2. This should be discussed during the offer process; if not, it is in your best interest to ask and clarify.
  - ii. **\*\* Do not take bad advice and conceal your multiple internships from employers!** If they find out (and they usually do), they may rescind your offer as you have broken an ethical code of understanding (and you will burn bridges for the future).
- If you do accept more than one offer for concurrent or consecutive internships, it is imperative that you continue to communicate with the employers to let them know what you are doing.
- **\*\* See below for Recruiting Guidelines** regarding offer and acceptance dates.

## 2. Preparation for the Internship

Before you begin an internship, learn as much as you can about the employer and, if possible, about the structure and expectations of the internship. Your primary contact is the recruiter, so start with her/him. Confirm the date(s), times, location and parking (i.e., if parking is covered or reimbursed at the office and/or at a client - and where to park - which is the correct lot, especially in downtown). Determine what you want / need to learn about the organization and potential career opportunities while participating in the internship so that you are in a better position to make an informed decision if you receive an offer at the end of the internship. **It is beneficial to begin networking prior to the internship** (with other students and professionals, including one or more managers/partners) to learn as much as you can in advance, and strengthen your relationship with the employer (see more about networking below).

\*\* Important Questions to Ask: “What will I be doing during the internship and how is the work assigned (re: projects, specific responsibilities, clients)?” “What should I do if I am not 100% busy?” “Where should I seek assistance if I have questions, need additional training, or need specific help?” “How will I be evaluated, how often, and how will I know that I am performing well?” ... and anything else that you would like to know.

## 3. Networking Prior to the Internship

It is very beneficial to continue networking with an employer after you receive an internship offer and throughout the school year prior to the internship. Learn more about the employer, the structure, the different practice areas/departments/industries/clients, how the work is assigned, who does the assigning, and how you will be evaluated. **Do not make any assumptions!**

\*\* For the Big 4 accounting firms, you may be asked in advance what are your top 4 industry preferences. Depending on the popularity of a particular industry, you may not get your first choice. If you do not yet know what industries and clients you prefer, networking will help. Once you do know, networking will continue to help. Connect (set up “coffee chats”) with the managers and partners who are in charge of specific practice areas, industries and clients to learn more about their clients/industries, build a rapport, for them to get to know you, and to advocate your interest, as they are in charge of who is assigned to specific projects. (see the Coffee Chat guide on the EY Center website).

\*\* *With a Mid-Tier accounting firm or other employer, it is also beneficial to network in advance of your internship. While you may not be assigned a specific industry, you will be assigned to specific clients and projects, and it is to your advantage to learn about your options and advocate for the assignments that most interest you.*

## 4. Attendance

Show up and always arrive early / on time - do not arrive late. Once you start, observe when others are arriving, and if they mostly arrive early, do the same. Showing up late indicates a lack of interest and commitment, and it will reflect poorly on you and possibly impact your chance of receiving an offer at the end of the internship. If you are ever running late, call and let the employer know that you are late, on your way and when you expect to arrive. Don't schedule any vacations or days off during the internship, unless absolutely necessary. Discuss with the employer in advance, if at all possible. Ask ahead about the expected dress code (at the office and at a client) and dress appropriately.

## 5. Performance and Participation

Participate fully in the work you are assigned. Ask questions (there are many different kinds of questions which will arise depending on your specific situation) to help you perform at and above expectations. Try to understand the management style of your seniors, supervisors and managers, and learn how best to

approach them if you do have questions. Reach out, if necessary, to other people at the employer with whom you have connected, to seek their advice as well.

If you finish your assignment early, ask for additional work; do not sit idly. Look for opportunities to get involved, where and when appropriate, learn as much as you can, seek feedback, respond accordingly to constructive feedback and make improvements, whether it be with your technical performance or work attitude. Get to know your fellow interns, whether or not they are from CSUN. Many, if not most, of your fellow interns will become your fellow co-workers if you and they receive and accept full-time offers with that employer.

Network with other professionals in the organization - by now, hopefully you know the importance of networking and that, in most cases, it helped you get into an organization; now, it is important to continue to learn about the employer and build relationships with others including staff, seniors, managers, directors, partners and other key individuals.

\*\*As you learn more about the practice areas (or departments), industries and clients, you may begin (if not previously) to develop preferences and/or strong interests. Identify the key professionals (managers, directors and partners) for those practice areas, industries and clients (as mentioned above) as they will be in charge of who is assigned to work on specific projects.

\*\* You will benefit greatly throughout the duration of your employment with an organization if you establish and maintain strong professional relationships. (While many accounting firms will assign a “mentor” or “career advisor” when you start, the key relationships you develop with managers and partners will also provide you with a lot of helpful guidance and support throughout, especially if your mentor is not so helpful or leaves.) There is often a lot of networking that occurs during an internship. Whether it is during a coffee break, meal or other unstructured time, meeting and getting to know other professionals and students alike is very important.

*What if you are “shy”?* Many of our students tend to be more “shy” than “outgoing”. So, if you consider yourself to be “shy”, how can you feel comfortable and network and participate effectively? Look for other students who are also “shy”, and introduce yourself. Start a friendly casual conversation - ask them what school they attend, what they like about school, where they are from, what are their interests, career goals, etc. Be curious without being intrusive. Make casual conversation and make new friends.

You will also be interacting with professionals throughout the internship and other networking events. When starting a conversation with a professional, ask them about their prior recruiting experience, how long they’ve been with the employer, what they do in their work, what are their goals, and what they like about the employer. In other words, be curious and show genuine interest. The conversation may turn to informal topics such as interests as well. With professionals and students, avoid talking about any controversial topics such as politics and religion.

The key to networking is getting to know others, learning about the employer, the work and the professionals, and developing a rapport and possible friendships with other students, most of whom will be your future colleagues.

An internship may include events prior to the start of the internship or additional activities outside of the regular workday. While it may not be required for you to participate, it is recommended that you do so whenever possible. It is important to demonstrate your level of interest and commitment to the organization and take part in all activities.

## 6. Dining Etiquette

You may be going out to lunch and/or dinner at a nice restaurant, and dining etiquette is important. Here are some tips to help you navigate the meal(s):

- Do not order the most expensive item on the menu. Pay attention to what others are ordering, and do similarly.
- Do not order alcohol.
- Order something that is both easy to eat and filling.
- Observe others who have dining experience as to where to put your napkin and utensils when not using them.
- Watch your table manners - don't reach across the table, try not to spill food or drink, do not eat too much at one time, and do not talk with your mouth full.
- Try to get to know the professionals and students during the meal. This is a casual, yet important part of the networking process. Listen carefully, participate in the conversation, and smile appropriately. Ask questions and share similarly as to what others are doing.
- Be yourself, and if you tend to be "shy" (as discussed above), make an effort to stretch your comfort zone and make conversation. Once you get started, it will get easier.
- Most importantly, enjoy the opportunity to get to know professionals and students in a more casual setting.

## 7. Commuting / Mass Transit and Parking

Especially, if you work in public accounting, no matter what practice area you are joining, do not assume that you will only work at the office. Ask about the parking options. If you plan to take public transportation (bus or rail), ask if you will have to go to a client with short notice, and determine how best to handle it if you are not planning to drive your car to the office on a given day. It can be challenging if you do not have your car on a given day and are assigned to go to a client that is not near public transportation. Find out if the employer reimburses for Uber and Lyft rides.

## 8. Recruiting Guidelines - Offers and Acceptances

**Remember to communicate with employers if you have received and attend multiple internships.**

### a. If you complete a Summer Internship only:

- The employer can extend you a full-time offer at any time during or after the completion of the internship.
- You generally have ~ 2 weeks following the offer to make a decision to accept or reject the full-time offer (varies depending on the employer).
- You cannot continue to recruit with any other firms if you accept the full-time offer - it is unethical to continue recruiting, and the firm could rescind their offer.

### b. If you complete a Winter/Spring Internship only:

- The employer can extend you a full-time offer at any time during or after the completion of the internship.
- You generally have ~ 2 weeks following the offer to make a decision to accept or reject the full-time offer (varies depending on the employer).
- You cannot continue to recruit with any other employers if you accept the full-time offer - it is unethical to continue recruiting, and the employer could rescind their offer.

### c. If you complete both a Winter/Spring and Summer Internship (consecutively) (this typically applies to Big 4 and Mid-Tier accounting firms):

- Some employers may allow you to work at another employer either before or after your internship with them (remember to communicate with them!).
- Both employers should wait until the end of your summer internship to extend you a full-time offer - or at least extend the deadline to accept until after you have received the other offer.
- This allows you to complete both internships without feeling any pressure from either firm to make an early decision.

- You generally have ~ 2 weeks following the offers to make a decision to accept or reject a full-time offer.
- If you receive a full-time offer from both employers, then make your decision and accept the offer with the employer of your choice.
- Upon accepting an offer with one employer, please let the other employer know immediately that you have accepted another offer and are declining their offer - be considerate and appreciative of their offer. It is recommended that you call the employer (specifically the recruiter), rather than send an email. (It is also professional etiquette to contact all of the other key individuals with whom you have recruited.)
- **\*\*Build and maintain bridges as you cannot predict the future, and therefore, you do not know with whom and where you will work down the road. You may be interested in that other employer in the future, you may end up working with or for someone from that employer, or any other number of possibilities may occur. As large as the professional world may seem to be, it is important to build and preserve a positive reputation.**

9. Once you have accepted a full-time offer (following one or more internships), you cannot continue recruiting in the Fall or after. It is unprofessional etiquette to accept an offer and continue looking. You have only two options: (a) Accept an offer and stop recruiting - or - (b) Decline all offers and re-enter the recruiting process.
10. Once you have accepted a full-time offer, it is not OK to accept an internship offer with another employer without first discussing it with the employer with whom you have accepted the full-time offer. The only exception is if the internship is with an employer that has no intention of offering you full-time, and you have no interest in accepting full-time. It is unprofessional to renege (go back on your acceptance) once you have accepted a full-time position - you will damage your reputation as well as that of CSUN.
11. After the Offer - Networking to Prepare for the Full-time Position
- After you have received and accepted a full-time offer, the process is not finished; in fact, it is actually beginning the next phase, and that is getting ready for your full-time position with the employer.
- As mentioned above, each employer may assign and schedule work differently, and it may vary by practice area (or department) and industry group. When you learn how the employer assigns and schedules work (and clients) within a particular practice area and industry group, as before, continue to network with the managers and partners within the practice area and client group(s) that are of interest to you. While there is no guarantee, students who network within the employer with those in charge of the clients and schedules are more likely to get assigned the industry(ies) and client(s) they desire. If you do not know yet what practice area, industries and clients interest you, networking can be very helpful as well. See the Networking and Coffee Chat guides on the EY Center website for additional assistance.
12. If you are unsure what to do or have any questions, please come to the EY Center to discuss ASAP. I will not tell you what offer to accept. I will help you understand your options and make your own decision based on your interests and needs.