EY Center for Careers
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 spring semester. Some internships are for a finite duration (i.e., 6 weeks, 8 weeks, 3 months, etc.), and some get extended if the employer needs and wants the continued services of the student, and the student is performing well and interested in continuing the work experience. It is often difficult to differentiate between an internship and a part-time job in your field; however, the part-time job typically is 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 prospect for full-time employment. Some students will complete one internship; others will do more than one (i.e., winter and summer internships consecutively).

The following information is to help you prepare for and perform well during your internship, understand the employer’s expectations, 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
   - If you receive more than one offer for an internship, and the internships are scheduled during the same time period (i.e., summer, fall, or winter), 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 or more concurrently. You cannot work two full-time internships at the same time.
   - If you receive one or more offers for internships 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 obtain their approval to work multiple (consecutive) internships.
     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.
     iii. Many employers (especially larger CPA firms and corporations) hire you as an intern with the intention to offer you a full-time position if you perform well during the internship.
     iv. Ask each employer what is their intention.
   - 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 (is parking covered or reimbursed at the office and/or at a client?). 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.

3. Attendance

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.

Ask ahead about the expected dress code (at the office and at a client) and dress appropriately.

4. 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 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 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 - you know the importance of networking to help you get into an organization; now, you must continue to learn about the employer and build relationships with others including staff, seniors, managers, directors, partners and other key individuals. You will benefit greatly throughout the duration of your employment with an organization if you establish and maintain strong professional relationships.

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.

5. Commute and Parking

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 ever 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.
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6. Recruiting Guidelines - Offers and Acceptances

The Accounting firms who interview on-campus through the EY Center for Careers have all agreed to specific recruiting guidelines. The firms include: Deloitte, PwC, EY, KPMG, RSM, Grant Thornton, BDO, Crowe Horwath, CBIZ, CLA, CohnReznick, Moss Adams, Marcum, Armanino, Weaver, Andersen Tax, HCVT, Squar Milner, SingerLewak and Green Hasson Janks.

a. If you complete a Summer Internship only:
   - The firm can extend you a full-time offer at any time during or after the completion of the internship.
   - You have at least 2 weeks following the offer to make a decision to accept or reject the full-time offer.
   - 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 Internship only:
   - The firm can extend you a full-time offer at any time during or after the completion of the internship.
   - You have at least 2 weeks following the offer to make a decision to accept or reject the full-time offer.
   - 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.

c. If you complete both a Winter and Summer Internship (consecutively):
   - Some firms may allow you to work at another firm either before or after your internship with them (remember to communicate with them!)
   - Each firm must wait until August 14, 2017 or later to extend you a full-time offer.
   - This allows you to complete both internships without feeling any pressure from either firm to make an early decision.
   - You have at least 2 weeks following the offer to make a decision to accept or reject a full-time offer.
   - If you receive a full-time offer from both firms, and once you make your decision, you can accept the offer with the firm of your choice.
   - Upon accepting an offer with one firm, please let the other firm 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 firm (specifically the recruiter), rather than send an email. (It is professional to contact all of the 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 firm in the future, you may end up working with or for someone from that firm, or any other number of possibilities may occur. As large as the professional world may be, it is important to build and preserve a positive reputation.

7. 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.

8. Once you have accepted a full-time offer, it is not OK to accept an internship offer with another firm without first discussing it with the firm with whom you have accepted the full-time offer.

9. 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 to do (except regarding ethical behavior). I will help you understand your options based on your interests and needs.