



## GUIDELINES FOR INTERNSHIPS

### Master in

### Accounting, Accountability and Governance (AAG)

(a.a. 2019/2020)

[update May 2020]

A new Guideline for internships ([Regolamento di Ateneo per tirocini curriculari, extracurriculari e professionalizzanti](#)) has been adopted since December 2019. Students are invited to read this document before starting internship procedures.

If students have any problems with the language, please contact the [Internship Office](#) or Academic Tutor.

On the basis of the new Guideline, it is NOT possible to carry out an internship as supernumerary credits except for internship abroad.

#### **Contact person (Academic Tutor)**

From September to February: Prof. Massimo Contrafatto

From March to August: Prof. Daniele Gervasio

#### **Requirements to start internship**

Academic Tutor makes sure that students have acquired a sufficient number of credits with regards to the subjects involved in the internship.

#### **Duration of the internship and credits**

The programme allows students to choose whether to undertake the internship or not and thus its 6 credits.

Based on the new regional regulations:

- a) It is NOT possible to gain any credit for internship beyond what spelled out in curriculum/programme (curricular credit hours). The only exception is for internship abroad or within a double degree programme.
- b) The internship spelled out in the curriculum is given a number of credit hours based on the duration of the task requested, according to the following rule: 1 credit for each 25 hours of internship. In order to get 6 credits, the maximum internship workload is 150 hours.
- c) With regard to the professional internship allowing to access the chartered



accountants register (section A), within the total amount of 300 hours foreseen for the internship, 6 credit hours (corresponding to 150 hours) can be assigned as curricular internship. On the regulations of the professional internship, we refer to the agreement of the Association of Chartered Accountants.

d) Students willing to activate an internship of 400 hours' workload, have to link the internship to the thesis; their workload will be divided as follows:

- 150 hours (= 6 CFU) for the internship;
- 250 hours for the thesis (in this case, the Academic Tutor is the thesis supervisor).

Parties involved: Student + Company Tutor + Academic Tutor (or thesis supervisor if the internship is linked to the Master thesis) + Internship Office.

### 1) Starting Internship

Before starting internship:

- a) Students have to read the Guidelines for internship ([Regolamento di Ateneo per tirocini](#)) uploaded on the website: [www.unibg.it/tirocini](http://www.unibg.it/tirocini);
- b) Students can look for internship opportunities by themselves, or through the following university website: <http://sportello.unibg.it/esse3/Home.do>.
- c) Once the company or the institution has been selected, the student should require the former to formalize its relationship with the university, in case such a relation is not yet in place, by following the instructions given at: [www.unibg.it/tirocini](http://www.unibg.it/tirocini) and following instruction at the link: <http://sportello.unibg.it/esse3/Home.do>
- d) Students write an internship project, according to the indications agreed with the Academic Tutor and Company Tutor;
- e) Company must fill in the overall project details at following link: <http://sportello.unibg.it/esse3/Home.do> and confirm the internship project;
- f) Students confirm online the project and select Academic Tutor;
- g) Academic Tutor endorses the online project or refuse it (in this case he has to motivate the choice)
- h) Internship Office activates the internship within a week of approval by Academic Tutor, after verification that formalized relationship with University is valid.

The internship project is printable, but it doesn't have to be hand delivered or signed, because now there is only an online procedure.

### 2) During Internship

- a) Students should meet regularly (or communicate by e-mail) with the Company Tutor and the Academic Tutor, who will assess the progress of the project.

### 3) End of the Internship



- a) At the end of the internship, the Company Tutor and the Academic Tutor will be asked to write a final assessment;
- b) Documents, after that the Company Tutor wrote final assessment and signed, must be signed by Academic Tutor. Students meet Academic Tutor during his office hour;
- c) Students are required to hand in all documents within two months of the closing date of the internship, and in any case in due time for the final thesis.
- d) If student is going to use the internship project in Master thesis, he will decide with thesis supervisor as use this experience to write thesis.