

Business Etiquette and Professional Presence: Their Role in Managing Accounting Interns

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This article provides basic principles of business etiquette and professional presence that employers should communicate to accounting interns when they start work at the firm. The authors' suggestions for employers are based on recent trends in business etiquette and the experience of one of the authors in coordinating an internship program over a 25-year time period. The article is divided into the following topical areas: general guidelines, professional dress, social behavior, communication, and work habits. Most of the discussion pertains to public accounting firms, but these principles of etiquette and professional presence apply similarly to industry firms and government agencies.

INTRODUCTION

Accounting internships have existed for decades, and their potential has long been recognized (Miller, 1945). As early as 1914, New York University had a program offering accounting experience to college students. By 1952, over 30 schools had some form of accounting internship program (Committee on Internship Programs, 1952, p. 316). Internship programs today are a prominent feature of accounting curricula, and the number of accounting students completing internships before graduation is on the rise (Nelson, et al., 2008).

For the employer, the blending of classroom and work experience has advantages over the more traditional situation in which experience *follows* formal education in accounting. Accounting interns can be a source of temporary help to relieve staff members during peak work periods and to fill in for vacationing employees. Internships may be utilized as an extended interview period, which can lead to the filling of permanent positions. Interns can bring new energy and a fresh outlook to an office, along with knowledge of the latest developments in technology from the university environment. Since interns become familiar with the firm, they themselves can act as recruiters of other interns and full-time employees for the firm.

Despite widespread agreement in the literature on the value of accounting internships to firms (Lang, 1979; Ricchiute, 1980; Defilippis, 1982; Chandra & Paperman, 1983; Siegel & Rigsby, 1988; Beard, 1988; Mauldin, et al., 2006; Davidson, 2010), little has been written about the challenges firms face in

helping these embryo accountants adjust to a professional office environment. The accounting workplace has its own set of unspoken rules and invisible rites of passage (Prafelder, 2011), and most accounting students are inadequately prepared for the first day on the job. The blending of classroom and work experience results in students being placed in work situations *earlier* in their careers—often before understanding the norms of professional behavior. Moreover, it takes up to four to six weeks for an intern to acclimate to a firm's culture and policies (Moran, 2007, p. 47). Employers should realize that to college students, an internship is somewhat like being a freshman in college again (Hurlock, 2011).

This article provides basic principles of business etiquette and professional presence that employers should communicate to accounting interns who are beginning work at the firm. Some of these principles may be included in official company policies, but others may not be addressed in writing. Before examining specific principles of behavior, it is useful to understand how instruction in business etiquette and professional presence fits within the context of employers' overall internship responsibilities.

According to a 1955 committee of the American Institute of Accountants and the American Accounting Association, employers' responsibilities fall into seven categories: (1) to inform the school and the student about salary, expenses, etc., (2) to pay a fair salary, (3) to see that the student gets a clear understanding of work rules and standards of professional conduct, (4) to provide the student with varied assignments, (5) to give the student adequate supervision, (6) to evaluate the student's work and to discuss results with him/her, and (7) to furnish a report to the school (Committee on Accounting Personnel and Committee on Faculty Residency and Internship Programs, 1955, pp. 208-209). These responsibilities still ring true in contemporary internship programs. Clearly, Item 3 above speaks directly to business etiquette education for interns; in addition, Items 4 and 5 have a bearing on expected norms of behavior in the firm as well.

Accordingly, coverage of the above aspects of an employer's role in internships is included in our commentary herein. The suggestions we present for employers are based on recent trends in business etiquette and the experience of one of the authors in coordinating an internship program over a 25-year time period. The article is divided into the following topical areas: general guidelines, professional dress, social behavior, communication, and work habits. Most of the discussion pertains to public accounting firms, since most of the authors' experience is with these entities; we believe, however, that these principles apply similarly to industry firms and governmental agencies.

GENERAL GUIDELINES

In today's public accounting firms, interns are viewed more as full-time employees than as part-time student workers. These fledgling accountants are expected to be productive, to follow company policies, and to abide by rules of conduct. Employers should emphasize that serving in an internship is *not* like showing up for class. The internship, in reality, is a laboratory extension of the classroom.

An intern's first job is to learn the corporate culture and try to adapt. Firms should facilitate this process by providing an orientation program to cover basic principles of the firm's corporate culture and etiquette. Employers should first present the mission and background of the organization so that the new intern can understand the context of the current working environment. Other basic information to be provided includes the client list, organization chart, layout of the facilities, company policies, and emergency procedures. In short, the orientation program should advise interns on what to expect and make them feel like they belong in the firm. Students are accustomed to receiving PowerPoint note sheets in class, so a slide presentation with handouts will be a familiar tool in helping them to remember the most important company policies. Everyone—from partner to senior (or immediate supervisor, if different)—should be involved in the internship orientation. While the tone is set from the top, the role of seniors is critical. As seniors are reminded of their role as the ones who set an example, they will see the importance of their influence in the process.

Supervisors should be chosen who can relate well to college students and treat them with respect. Firms should consider assigning a mentor to each intern—someone other than the intern's immediate supervisor and outside of the intern's work group—who is experienced, patient, understanding, and

willing and able to take on a protégé. Interns may not ask their supervisor certain questions for fear that it will negatively influence their evaluation (Viator & Dalton, 2011). Assigning a mentor assures students that they have an ally in the company. One public accounting firm assigns each intern a “buddy” to help with any problems and to meet with the intern at least twice outside of the office setting (Sessions, 2007, p. 13). Larger firms may assign a dedicated internship coordinator as mentor to oversee the program, consult with interns, and be the problem-solver for staff (McGee, 1996, p. 21). Firms should guard against the mentor’s viewing his/her role as simply checking off one more item on a “to-do” list. True mentoring requires time and effort (Viator & Dalton, 2011).

DRESS CODE

Appropriate dress and hygiene are important elements of corporate culture. Sometimes the dress code is communicated in the employment interview, but the importance of appropriate business attire is reinforced when the dress code is reviewed during the orientation program.

Interns need to know whether they are being held to the same standard as other employees. Unless interns are taught the dress code, they may not follow company guidelines; some may even follow the rules of their most recent place of employment. The firm should cover all facets of the code, including the policy on slacks versus blue jeans; ties and long-sleeved shirts versus polo shirts; and the types of shoes.

If the organization’s dress code for interns is “business casual,” expectations should be well defined so that interns know exactly what is expected in a particular office. Regardless of the written policy, students should be taught the basics of appropriate dress such as tucked-in shirts and blouses and clothing clean and pressed. Athletic shoes present a question; most firms do not consider this type of footwear as business casual, but the firm may want to consider whether the intern’s work requires extensive walking.

For interns working at the client’s place of business, many firms follow the dress code of the client. Likewise, if the client has a business-casual policy, interns should dress according to the *client’s* definition of business casual. On the other hand, if a client has a more formal dress code (as in a bank), more formal attire (e.g., suits) should be worn.

If interns are to meet with clients, it is appropriate to discuss grooming, since the image of the firm is at stake. Students must know that men should be shaven and that both women and men should wear conservative hairstyles. Visible tattoos, body piercings, and unnatural hair coloring are usually forbidden in public accounting firms.

SOCIAL BEHAVIOR

Employers should be cognizant of a generational divide between interns and other employees. Interns may have a concept of work/life balance different from that of experienced supervisors. On the other hand, interns may be more technologically savvy than older supervisors (Fogarty, 2009, pp. 12-13).

Small behaviors can make a big difference in the student’s contribution to the work team. When meeting with clients, an intern’s genuine smile, palm-to-palm handshake, eye contact, and correct posture communicate confidence and sincerity. Interns should practice these behaviors continuously until they become “second nature.” As they introduce themselves to everyone in the company, these students should be not only pleasant and cooperative, but also professional in their demeanor. Since these behaviors do not come naturally to all interns (and to many individuals who are in the early stages of their career), a mentor who is accomplished in business etiquette and professional presence can provide invaluable help to an intern.

Firms should communicate whether any topics of conversation are taboo, such as politics, religion, and interpersonal relationships. In addition, it should be clear that off-color jokes, sexually suggestive comments, and foul language are improper in a professional office environment. Firms also should set some ground rules on what types of questions are appropriate and inappropriate. Any office policies on dating other employees must be clearly communicated.

Accounting interns need to know whether to address their supervisors with titles like “Mr.” and “Ms.,” or by first name. Interns must understand the supervisor’s management style in order to minimize miscommunication. If an intern has a concern about an office issue such as the work schedule or the volume of work assigned, supervisors generally prefer to address this type of question privately. This issue may not be appropriate for the orientation, but it should be covered early in the internship period.

COMMUNICATION SKILLS

In a 2011 study of marketing internship providers (Swanson & Tomkovick, 2011, p. 167), respondents indicated that communication is the most important skill that an intern should possess. Communication affects all aspects of the workplace. Guidelines on the proper way for interns to communicate can lead to a more efficient and effective work environment. The authors suggest the following communication topics for coverage, either in the orientation program or in meetings with the immediate supervisor:

- *Preferred forms of communication for particular situations.* Indicate the supervisor’s desired form of communication in response to various situations: memoranda, email, telephone calls, or face-to-face conversation.
- *Technical questions about the duties of new interns.* New interns will have many technical questions about their duties. Provide guidance on how and when to ask questions about an assignment. The intern should be informed about the types of questions that should be addressed to his/her supervisor, and the types of questions should be asked of the mentor. The supervisor should indicate how he/she prefers to address the intern’s questions. Specifically, does the supervisor prefer that the intern ask questions as they arise, or should the intern make fewer trips to the supervisor’s office and accumulate questions to a “critical mass” before seeking advice?
- *Listening as a vital communication skill.* A good listener is giving the gift of self to another person, a gift that does not go unnoticed (Kennedy, 1997, p. 29). The supervisor should remind interns to listen closely to instructions, taking notes in order to minimize unnecessary questions later. Interns should develop the habit of having a writing instrument on their person at all times, as well as ready access to a notepad.
- *Policies for the use of electronic mail.* Email policies should be covered in the orientation session. Guidelines may include the following policies:
 - Email messages should be answered promptly and should be brief and straightforward, with a concise, descriptive subject line.
 - Correct grammar, punctuation, spelling, and tone should be used for professional presentation.
 - Texting shortcuts (like “thanx”), emoticons (like smiley faces), and shouting (using all uppercase letters) are unsuitable for office email messages.
 - Interns should use the signature feature with their contact information when sending an email message.
 - The supervisor should communicate company policy regarding the sending and reading of private emails during working hours.

- *Policies for the use of the telephone.* The telephone is still the most powerful tool in any business office. If interns are expected to accept calls from clients, they should be trained in proper telephone etiquette. For example, interns should answer the phone preferably within the first two rings and should speak in a clear, professional tone, identifying the company and giving their own name. They should listen patiently and attentively to the caller and avoid interrupting the individual who is speaking. In leaving voicemail messages, interns should speak slowly and distinctively, and spell their name if it has an unusual spelling or difficult pronunciation. They should leave a phone number at the beginning *and* end of the message. Interns should be reminded to say “goodbye” as they would in a live phone call.

WORK HABITS

Firms should provide interns with guidance on the expectations for work assignments. Supervisors do not want to encounter “... [interns] disappearing for hours to complete the simplest of tasks and questioning time-honored routines and procedures” (Hood, 2004, p. 13). Presented below are suggestions for supervisors who delineate their firm’s expectations regarding the work habits of interns:

- At the beginning of employment, clarify expectations regarding working hours; during peak periods, interns may need to work overtime. Keep interns informed in advance of any changes in the work schedule, since they must coordinate work with their class schedule. Interns may need time off before exams, but they should provide advance notice. Summer interns should understand that no time off will be given for vacations.
- Employers should describe the availability of office amenities; for example, whether interns will have their own office or cubical and whether they may have to share a desk or computer with another intern. The policy on use of company office supplies or other company assets should be included in the orientation session.
- Interns may require closer supervision than other employees. Supervisors should require regular progress reports as an assignment continues. In addition, firms should ensure that students know where to draw the line between being friendly and engaging in excess socializing that can reduce productivity.
- Some interns may prove to be remarkably efficient and have time for extra work. Take advantage of these superstars! Intelligent, career-minded interns like to see a task through to the end and see the fruits of their labor on projects such as a completed audit, tax return, or financial statement. Give interns more responsibility and let them demonstrate what they can do; interns should not be glorified coffee runners. A mix of short-term and long-term assignments is a good way to ensure that interns will always be busy (Hood, 2004, p. 33).
- The orientation should include the company’s policy on personal cell phone use and personal use of company cell phones (if provided). Be specific about when interns can use their cell phone for personal calls and texting, and indicate whether their personal phone should be turned off during working hours. If the cell phone policy for interns is different from that of other employees, make sure that the interns know the rationale for this decision.

- Interns should know the policy on using the Internet for personal purposes. If they are caught up on their assignments, you may want to provide industry literature or training to occupy their time, rather than letting them surf cyberspace.
- Let interns know up front if they might be assigned work not covered in the employment interview. Interns will be more adaptable and receptive to change if they know what to expect beforehand.
- Tell interns that mistakes can and will happen. Encourage them to point out mistakes as they occur. Provide feedback immediately and in a positive way. The only way interns can learn from their mistakes is to get constructive criticism in a timely manner (McCarrier, 1986, p. 10).
- Include interns in meetings or workshops. They can sometimes provide fresh viewpoints. You may want to establish some ground rules, however, about when it is appropriate for them to speak. Interns should always take notes during meetings for later reference.

SUMMARY AND CONCLUSIONS

Accounting interns need to know the basic principles of business etiquette, as well as company-specific policies on dress, behavior, communication style, and work expectations. These aspects of employment are essential for a successful internship experience. Company policies can be communicated during the orientation program and/or in the initial meeting with the supervisor. In addition, the firm's management should lead by example; interns also learn a firm's corporate culture by observing the day-to-day activities of its employees.

Planning interns' work assignments forces supervisors to review their own duties and organize their own work. This necessity can lead to improvements in existing procedures and processes, resulting in indirect benefits to the firm. A well-designed internship program can also be an integral part of a firm's long-term recruiting plan.

If a problem arises with an intern, the concern should be handled in a professional manner. If a meeting with the intern does not solve the problem, the supervisor should contact the university internship coordinator or department head. The university internship coordinator can serve as a mediator if issues occur. The early release of an intern should be the last option—only after all else fails.

When the internship has been completed, an exit interview should be standard practice to let interns know how they performed. Employers should also issue a performance report to the university accounting internship coordinator. The university may already require documentation of the type of work completed and the total hours recorded.

Teaching these simple principles of business etiquette and professional presence can help the intern adapt to the corporate culture, prepare for a career after graduation, and make a valuable contribution to the firm. Firms wishing to establish an accounting internship program should join forces with the accounting department or career services office in their local university to initiate the process.

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