

Example Internship Proposal – Accounting / IBA

BACHELOR INTERNSHIP PROPOSAL ROTTERDAM SCHOOL OF MANAGEMENT, ERASMUS UNIVERSITY

Name company: *Ruihua Certified Public Accountants*

Country: *China*

Brief description of the company:

Ruihua Certified Public Accountants is a professional accountancy firm positioned dominantly in China and conducting financial audits globally. The company offers a wide and comprehensive range of services consisting of financial audit, stock issuance, public listing etc. Currently the firm has branch offices established all over China and has over 10,000 employees with 2,400 CPA's nationally. According to the Chinese Institute of Certified Public Accountants, Riuhua ranks No.3 among all public accountancy firms in China and No.1 among local Chinese accountancy firms.

Description of the internship assignment:

During the internship I will work in auditing department which conducts the financial auditing related activities for various companies. My major job will be learning the basic auditing process and assist the managers with the audit paper work. I will aslo develop statistical sample charts and file audit working papers. Next to that I will be talking to CPA's in other teams to learn about the operations of the firm as a whole.

Description of the research problem that you will study within the company. Be sure to include the elements listed on page 7 of the internship manual.

My research questions is: "What are the factors affecting the auditor independency in China."

As auditor independency is a permanent and crucial topic related to auditing, this research is aimed to reveal the factors in Chinese environment influencing the independency. This not can provide insights for the local Chinese accountancy firms, but also for international accountancy firms operating in China and globally. I will follow the following steps in my research:

- 1. Demonstrate the definition and importance of auditor independency with the knowledge learned in RSM and information gathered.*
- 2. I will do a secondary research to identify the factor influencing auditor independency by reading articles and research.*
- 3. Since most research has not focused on China, I will do explanatory research to gain qualitative data about the local factors. I will conduct short personal interviews with CPA's working for Ruihua.*
- 4. After I identified all possible factors, I will answer my research question and make a conclusion based on research and qualitative data.*

Limitations of the research are: availability of the CPA's, who might be too busy for interviews; the qualitative data is only gathered in one firm making it more difficult to draw conclusions for the entire country; the outcomes of the qualitative data and the secondary research might be contradicting.

Description of the relation between the assignment and the chosen academic department:

I will be doing the internship in an accounting firm in the auditing department and look into the independency of auditing in China. This is very connected to the research done by the accounting department of RSM.

IBA students only – Please describe the international aspects of this particular internship here:

Riuhua is based in China and conducts financial audits globally.