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Employer's Satisfaction on Accounting Internship in Digital Learning Environment

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Abstract: The accounting profession plays a vital role in organizations' financial stability and transparency, making it imperative to examine the satisfaction levels of employers regarding the quality and preparedness of accounting interns. Limited knowledge about how employers perceive the value of accounting interns who have engaged in digital learning experiences throughout their undergraduate studies is known. The study aims to examine the impact of digital learning environments on employer satisfaction with accounting interns in three different aspects, namely technical and functional skills, communication skills and organizational management skills. The study surveyed a sample of employers that had hosted accounting internships in 2022. The findings of this study revealed that employers have a high level of satisfaction towards accounting interns in the digital learning environment. This has significant implications for various stakeholders, including educational institutions, employers, accounting interns and the accounting profession as a whole. It offers insights into how academic institutions can better align their curriculum and support systems with the needs and expectations of employers, thus bridging the gap between classroom learning and real-world accounting practice.

Keywords: *Internship, Employers' Satisfaction, Intern Skills, Digital Learning, Accounting.*

1. Introduction

The integration of theory and practice plays a crucial role in preparing students for their future careers. Internship programs serve as a vital bridge between academia and the professional world, providing students with real-world experience and an opportunity to apply their acquired knowledge. In the field of accounting, internships hold particular significance, as they allow aspiring accountants to gain practical skills, understand industry practices and develop a deeper understanding of the profession. The lack of effort by students to establish linkages between the classroom and the job has resulted in challenges when attempting to apply acquired abilities in different contexts (Zehr & Korte, 2020). Thus, accounting internships are an essential part of the accounting curriculum, allowing students to gain hands-on experience and learn about the profession. Employers are increasingly looking for accounting graduates with practical experience, and internships can help students develop the skills and knowledge that employers are looking for (Che Abdul Rahman et al., 2007).

The significance of accounting internships in influencing the accounting profession is widely acknowledged. Accounting internships serve as a place where aspiring accountants are exposed to the practical complexity of financial management, auditing and regulatory compliance (Sawani et al., 2016). The problem at hand centers on the uncertainty surrounding whether accounting internships, particularly those who engaged in digital learning environments during their undergraduate studies, successfully fulfill the needs and expectations of employers. Employers invest resources in mentoring, training, and integrating interns into their organizations, anticipating that this investment will yield skilled and adaptable future professionals. However, there is a lack of comprehensive research examining employer satisfaction as a fundamental measure for evaluating the overall success of these internships.

Internship programs offered by public universities serve as a valuable resource for both students and employers (Cheong et al., 2014). These programs enable students to engage in hands-on training, while employers benefit from the interns' fresh perspectives and up-to-date knowledge. However, it is essential to evaluate whether employers find these interns capable, knowledgeable and well-prepared for the challenges of the accounting industry. This research paper aims to examine the level of employer satisfaction with accounting interns who have engaged in digital learning experiences throughout their undergraduate studies and determine the generic skills that interns should possess during their internship program. By exploring the perspective of employers, we aim to shed light on the effectiveness and value of internships in nurturing competent accounting professionals.

There is a growing body of research on factors contributing to employer satisfaction with accounting internships (Sawani et al., 2016; Warinda, 2013). However, there is limited research on the impact of digital learning environments on employer satisfaction with accounting internships. Understanding

employer satisfaction with accounting interns is crucial for several reasons. Firstly, it helps in assessing the effectiveness of the public university internship program in meeting the expectations and requirements of employers. Secondly, it allows for the identification of areas where improvements can be made to enhance the quality of the intern's experience. Finally, it provides insights into the skills and competencies employers value most in accounting interns, thus aiding in developing a comprehensive accounting curriculum.

The structure of this paper is as follows, whereby the second section provides a review of the relevant literature. The third section is the methodology of the study, followed by the fourth section, which is the results and discussion of the study on the level of employer satisfaction with accounting interns in three different aspects, namely technical and functional skills, communication skills and organizational management skills. The final section concludes the paper and provides recommendations for future research.

2. Literature Review

Accounting Education and Internship: The contemporary landscape of education is confronted with a notable challenge due to the emergence of globalization and advancements in technology. The current trend in accounting education involves a shift towards digitalized or mixed instructional approaches for teaching and learning (blended learning). In many education institutions, enhanced teaching methods have been implemented since the onset of the COVID-19 epidemic in 2020. Several tools and software have been developed to enhance the facilitation of teaching and learning during the pandemic. There has been a notable rise in the reliance on electronic resources for accessing high-quality teaching videos, educational content and network interactions for easy exchange of data (Frolova et al., 2020). The new educational paradigm places significant emphasis on incorporating technology in education, namely through the utilization of accounting software and the provision of video-based learning. These technological advancements have transformed how students engage with and retrieve diverse learning resources (Salem, 2013).

Digital learning has been found to yield numerous advantages. Dickfoss, Cameron and Hodgson (2014) suggest that implementing the blended learning technique has yielded a favorable outcome in enhancing self-reflection and assessment. From the standpoint of students, the elevator pitch resource can be evaluated in terms of its positive and negative aspects. On the positive side, it aids students in organizing their presentations effectively. Additionally, the use of video format helps alleviate their anxiety related to delivering presentations, which could otherwise have detrimental effects on their academic performance and self-confidence. Specifically, it allowed students to recognize areas of their oral communication abilities that necessitate enhancement and rectify any misunderstandings they may have had regarding their oral communication skills. Moreover, it is worth noting that the students successfully adjusted to the implementation of digitalized education, demonstrating their ability to take ownership of their learning. The individuals asserted that they were compelled to acquire knowledge regarding contemporary technology, software, applications, and tools to facilitate their online learning experience, yielding future advantages (Shamsudin et al., 2023).

Despite the advancements in teaching approaches, various concerns have been identified concerning accounting graduates, which necessitate improvements by universities. Phan et al. (2021) reveal intriguing insights into the realm of accounting education and the cultivation of competencies in the Southeast Asian region. First, the evolving economy and business landscape in the Southeast Asian region have necessitated the acquisition of novel skills and competencies. Second, accounting graduates frequently encounter challenges in obtaining recognition from local professional organizations due to concerns regarding the perceived inadequacy of their training and the quality of their education. Third, it has been observed that some skills, considered essential by businesses, have not met the level of satisfaction determined by professional accounting groups in the British region.

In addition to the above, accounting graduates who have completed a degree in accounting have the necessary competencies required for the accounting profession. However, their proficiency in information technology (IT) skills was found to be lacking and not fully developed (Phan et al., 2021). A suggestion has been made to universities to revise their accounting curriculum to incorporate IT skills instruction. This recommendation stems from the fact that firms that may potentially hire accounting graduates are increasingly emphasizing the importance of IT skills in their training and development

initiatives for recruits. Proficiency in accounting software and information systems, and adeptness in leveraging technology, are crucial to effectively and precisely handling financial data.

One way to adequately prepare graduates with the essential skills before entering the professional workforce, especially for accounting graduates, is through their participation in internship programs. Internship programs have become important learning tools in higher education. For the accounting discipline, an internship helps bridge the gap between technical inputs in class and actual applications in real-time transactions. The accounting internship program develops students' accounting experience by enabling them to learn the ropes from more experienced professionals. At the end of the program, students are expected to gain relevant experience to help them decide the area that suits them best (Sawani et al., 2016).

Technical and Functional Skills: The acquisition of technical skills is of utmost significance for accounting graduates, as they serve as the fundamental basis for executing accounting duties with precision, effectiveness, and adherence to ethical standards. According to the International Education Standard (2005), technical and functional skills encompass both general abilities and skills that are specifically relevant to the field of accountancy, which encompass numeracy and information technology proficiency, decision modeling and risk analysis, measurement, reporting, as well as compliance with legislative and regulatory standards.

Accounting graduates who have successfully obtained a degree in accounting possess the essential skills and knowledge necessary for the accounting profession through various improvements made to the curriculum and input from various industry experts. Employers are generally satisfied with accounting graduates who demonstrate strong technical and functional skills (Shamsuddin et al., 2015). Accounting graduates have the opportunity to use the knowledge they acquire during their university education through participation in internship programs. Internships are a significant factor in enhancing students' technical and functional abilities (Warinda, 2013). Even professional accountants acknowledge the necessity for accounting graduates to acquire a diverse set of technical and generic abilities to thrive in their professional endeavors (Klibi & Oussii, 2013), and these skills can be acquired during internships.

However, a study revealed that recent auditing graduates had incomplete development in terms of their technical knowledge and ability to navigate real-world scenarios (Damoah et al., 2021). The study conducted by Phan et al. (2021) found that the participants' competence in information technology (IT) abilities was deficient and not adequately cultivated. It was also observed that the interns lacked adequate knowledge, and exhibited weaknesses in their proficiency to prepare technical reports indicating a lack of technical competency required by the employer (Sawani et al., 2016).

Communication Skills: Communication is a fundamental process by which individuals transmit, receive, and exchange ideas and information. Its effectiveness is contingent upon the recipient's ability to comprehend and interpret the conveyed message proficiently. Effective communication has a pivotal role in fostering and nurturing improved interpersonal connections. Relationships founded on effective communication tend to be more resilient and can potentially facilitate personal development. Moreover, such relationships enhance conflict resolution skills, foster empathy and trust, and promote self-awareness. Research findings suggest that there is a collective awareness among students regarding the significance of communication skills in achieving success in the accounting field. Nevertheless, individuals often perceive their abilities in writing communication to be inadequately developed (Oussii & Klibi, 2017).

In the accounting field, verbal communication is widely regarded as a crucial professional ability that businesses deem essential for accounting graduates upon their entry into professional accounting organizations (Ismail, Ahmad & Ahmi, 2020). However, accounting graduates' oral communication skills continue to be deficient in their oral communication skills (Phan et al., 2021; Damoah et al., 2021; Sawani et al., 2016). Furthermore, in a study conducted among accounting students in Australia, Evans and Cable (2011) observed a notable increase in the prevalence of language and communication challenges among accounting graduates, as reported by employers.

Organizational Management Skills: The accounting profession places significant importance on the relevance and indispensability of organizational management abilities. Accountants bear the responsibility of managing financial information, guaranteeing adherence to regulatory frameworks, and

facilitating decision-making procedures within organizational contexts. The possession of effective organizational management skills empowers accounting professionals to execute their duties with efficiency and make valuable contributions to the overall performance of the organizations they are affiliated with. For example, the skill of maintaining ethical standards and the alignment of financial practices with regulatory obligations. Accountants must possess the capacity to recognize and resolve ethical quandaries and legal concerns. Employers continue to place importance on a solid grasp of fundamental accounting skills and robust analytical abilities. However, they increasingly emphasize the need for "business awareness" and practical knowledge about real-world contexts (Kavanagh & Drennan, 2008).

In the Malaysian context, it can be inferred that there exists a favorable correlation between the proficiency of accounting graduates in organizational and business management skills and the degree of satisfaction experienced by employers (Shamsuddin et al., 2015). The Asian study yielded comparable findings, indicating a discernible inclination among Asian organizations to prioritize the recruitment of graduates who possess strong organizational and business management skills (Zaharim et al., 2009).

3. Research Methodologies

The data for this study was collected from structured questionnaires distributed to the employers participating in the public university internship program that was completed in 2022 and who have had direct experience working with accounting interns. The questionnaire was developed to assess both the program outcome and the level of satisfaction experienced by employers on the generic skills possessed by students using a Likert scale ranging from "Poor" to "Excellent". A descriptive data analysis was carried out to assess employers' satisfaction levels towards accounting interns.

The study population comprised employers who engaged in the internship program according to the batch of interns who completed their internship program in the year 2022. The survey questionnaires are distributed to the entire population of employers for 230 interns. An employer of the intern is defined as a person who works in the same organization as the intern and is their superior, including supervisors, managers, audit partners, team leaders or others. An email is sent to the employer after four months of internship duration, and one month is given to the employers to return the completed survey questionnaires. Email collection was selected because all the internship placements were in various areas, states and regions throughout Malaysia. The employers were readily accessible via email.

4. Discussion and Findings

Demographic: A total of 230 responses were collected for this study. The respondents are the employers of 230 accounting interns who graduated from their internship program in 2022. Table 1 depicts the demographic data of the interns and employers. There were two batches of internship for 2022 which ended in February and August. 180 interns completed their internship program in February 2022, which comprises 78%, and most of them are female. The employers are scattered around Peninsular Malaysia as well as East Malaysia. For Peninsular Malaysia, the employers are categorized into four regions, namely Northen (state comprised of Perlis, Kedah, Pulau Penang, Perak), Central (Selangor, Wilayah Persekutuan Kuala Lumpur and Putrajaya), Southern (Negeri Sembilan, Melaka, Johor) and Eastern (Kelantan, Terengganu, Pahang). As for East Malaysia, it is referring to Sabah and Sarawak. Furthermore, the employers are grouped by the type of organization, whether it is an audit firm or a non-audit firm. Audit firms refer to firms that provide professional services to their clients, including accounting, auditing and assurance services. It is discovered that the majority of the employers are audit firms for both batches, which in total comprise 81% throughout 2022.

Table 1: Demographic

		Frequency (n=230)	Percentage	Batch February	August
Region	Northern	1	0.4	0	1
	Central	164	71.3	130	34
	Southern	51	22.2	46	5
	Eastern	7	3.0	2	5
	East Malaysia	7	3.0	2	5

Types of organization	Audit Firm	186	80.9	149	37
	Non-audit Firm	44	19.1	31	13

Employers' Satisfaction: The following will further discuss the employer's satisfaction level with the accounting interns. The employers were asked for three major skills that will represent their satisfaction level, which are technical and functional, communication skills and organizational management skills. Several indicators are used to illustrate the assessed skills.

Table 2 represents the distribution of respondents regarding the intern's technical and functional skills. In general, most employers lean toward the positive, with responses ranging from "Good" to "Excellent" on the statement being presented to them. The employers rated the intern's knowledge and understanding of accounting concepts and report writing ability as "Good", represented by 56% and 51%, respectively. In addition, for job competency, there is an equal distribution for "Good" and "Excellent", which total up to 88%. Hence it shows that the intern's ability and behavior are exceptional for a successful job performance with the support and training by the employers. The area of concern is the "Moderate" and "Poor" responses on the intern's knowledge and understanding of accounting concepts, representing 5% of interns. This is undeniable given that some students underperform academically, consequently affecting their professional judgment and job performance.

Table 2: Employers' Responses on Technical and Functional Skills

	Responses (frequency/percentage)				
	Poor	**Moderate**	**Satisfactory**	**Good**	**Excellent**
Job competency	0	3 (1.3)	25 (10.87)	100 (43.48)	102 (44.35)
The intern's knowledge and understanding of concepts	1 (0.43)	11 (4.78)	55 (23.91)	130 (56.52)	33 (14.35)
Report writing ability	0	4 (1.74)	53 (23.04)	117 (50.87)	56 (24.35)

In the next section, the employers were asked to express their satisfaction level with the communication skills of the interns, including interpersonal skills and the ability to communicate ideas. A summary of their responses is captured in Table 3. The majority of the employers agreed that their interns have strong interpersonal skills (65%) and were able to communicate their thoughts to the third party (46%).

Table 3: Employers' Responses on Communication Skills

	Responses (frequency/percentage)				
	Poor	**Moderate**	**Satisfactory**	**Good**	**Excellent**
Interpersonal Skills	0	0	11 (4.78)	69 (30)	150 (65.22)
The intern's ability to communicate his ideas	0	0	23 (10)	101 (43.91)	106 (46.09)

The next section assessed the intern's organizational management skills. Again, most employers responded positively to the intern's general skill and motivation in completing the job, their responsibilities on job-related work, and their compliance with the working requirements, as shown in Table 4. The most positively responded criteria are on the compliance with requirements by the company, which comprises 70% being "Excellent". This is consistent with the behavior of accounting students, who are considered to have a high level of discipline and are attentive to instructions.

Table 4: Employers' Responses on Organisational Management Skills

	Responses (frequency/percentage)				
	Poor	**Moderate**	**Satisfactory**	**Good**	**Excellent**
General skill and motivation	0	0	16 (6.96)	77 (33.48)	137 (59.57)
Responsibility	0	1	17	73	139

		(0.43)	(7.39)	(31.74)	(60.43)
Compliance with working requirements	0	2 (0.87)	13 (5.65)	55 (23.91)	160 (69.57)

The overall quality of interns, as evaluated by their employers, is summarized in Table 5. It shows that 99% of employers have a favorable satisfaction level. Nearly half of the employers (49%) rated the interns as "Performed work as directed", and 41% of the respondents rated interns as "Required little supervision". This is consistent with the high score for "Compliance with the working requirement", as shown in Table 4, indicating that interns carried out their duties as instructed. However, there are 0.9% of employers classify the intern as "Required constant supervision, over-dependent", which conforms to the finding in Table 2 of the poor rating for "The intern's knowledge and understanding of concepts".

Table 5: Overall Quality of Interns

Overall Evaluation	**Responses (no/%)**
Worked independently	21 (9.1)
Required little supervision	95 (41.3)
Performed work as directed	112 (48.7)
Lacked initiative, must be instructed from time to time	0 (0)
Required constant supervision, over-dependent	2 (0.9)

Other Feedback from Employers: In addition to their previous evaluations, the employers provided additional comments regarding the interns. Among other responses received were regarding the strength of the interns as follows,
"The students can adapt to required surroundings fast"
"Punctuality person and can complete the tasks on time."
"The intern is very committed to the assigned job and less supervision"

Other than that, the employers also further comment on the interns' opportunities in the future.
"Overall, this intern doing his job well and can improve better in the future."
"Overall a pleasant, reliable, committed and dedicated staff"
"There is room for improvement in decision making"
"Always show an effort to learn new things"
"Need to learn more/varied areas"
"Keep learning and explore more"

By previous consensus, employers reiterate the importance of interns' development of a diverse range of skills. These highlighted competencies include the following observations:
"Keep ongoing knowledge in accounting, audit and taxation through various sources"
"You must have your initiative and effort on how to upgrade your knowledge and skills"
"Need more exposure to sharpen the skill and knowledge"
"To upskill herself with complex working paper and analysis skills"
"Can improve soft skills in the future."
"….need more soft skills to improve inner self to become a good worker"
"To improve communication skills and report writing skills"
"To develop and enhance critical thinking skills and technical knowledge"
"To improve report writing skills"
"Need a little improvement in communication skills and critical thinking"
"Need to understand the accounting concept"
"Improve on the social skills"

Overall, the feedback received from employers provides further support for the findings that indicate a high level of satisfaction among employers about the technical and functional skills, communication skills and organizational management skills of the accounting interns.

5. Conclusion and Recommendations

In summary, this research paper examines employer satisfaction with accounting interns in a digital learning environment. The findings of this study indicate that employers express a high level of satisfaction regarding the proficiency of accounting interns in three different aspects, including technical and functional skills, communication skills and organizational management skills. The study also revealed that employers generally have positive perceptions of accounting interns who have undergone digital learning experiences throughout their undergraduate studies. The study further suggests that the accounting internship program in a digital learning environment is a valuable experience for both interns and employers. By understanding the employer's perspective, policymakers, educators and program coordinators can revise the accounting curriculum and internship experiences to better align with industry demands. Ultimately, it will enhance the quality of accounting education, produce highly competent graduates, and increase the employability of accounting interns in the ever-evolving professional landscape.

This study has limitations that must be taken into consideration. Firstly, the targeted respondents are limited only to one public university for accounting interns in 2022. The selected demographic may not accurately reflect the broader population of graduates who engaged in digital learning experiences during their undergraduate education. Hence, the outcomes of this research are specifically relevant within the confines of its scope. While the results are not conclusive, they may suggest a similar outcome for a larger sample size. Another limitation is the challenge of collecting data through survey questionnaires. Survey respondents will interpret surveys differently. Some respondents may perceive the same survey item differently, and others may be confused by survey questionnaire wordings, leading to different interpretations. Nevertheless, survey questionnaires are commonly utilized because they deliver faster, cheaper and more accurate data compared to other methods.

Further research should be conducted to empirically assess the level of employer satisfaction with accounting interns throughout Malaysia and compare it with other countries. It might also take into consideration the internship programs run by other public and private universities. Moreover, other additional skills for interns can also be explored to reach more comprehensive results. Due to the small sample size of this study, future research should expand the response size to ensure the result will be more representative.

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