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WORKPLACE REALITIES AMONG ACCOUNTING INTERNS IN MALAYSIA: EVIDENCE FROM INTERNSHIP FIELD REPORTS

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Abstract:

The accounting profession evolves in response to technological advancements, changing workforce expectations, increasing regulatory requirements and growing business complexity. Internship programmes play an important role in preparing accounting students for professional employment by exposing them to first-hand workplace environments. Previous studies have examined internship effectiveness, employability skills and workplace readiness, but relatively little attention has been given to understanding workplace issues observed by accounting students during internship placements. This study explores workplace realities reflected in accounting internship field reports prepared by accounting students during their industrial training. Using a qualitative document analysis approach, twelve (12) internship field reports were analysed using thematic analysis. The findings revealed five major themes, namely digital transformation in accounting practice, ethical and professional challenges, audit and compliance challenges, workforce sustainability and employee wellbeing, and professional complexity and adaptation. The analysis shows that internship experiences provide students with opportunities to observe and reflect on workplace realities extending beyond technical accounting tasks. The study contributes to accounting education literature by demonstrating the value of internship field reports as a source of qualitative evidence and providing insights into workplace realities from the perspective of future accounting professionals.

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Keyword:

Accounting Internship, Workplace Realities, Internship Field Reports, Thematic Analysis, Document Analysis.

Introduction

Gaining employment in today's competitive world is a tough task. To land a good job, one must possess both theoretical and practical experience. Internship programmes facilitate students' job readiness, career adaptability and workplace communication skills. Internship students not only develop professional competencies but gain first-hand exposure organisational practices. Prior studies state that internship experiences contribute to the development of technical knowledge, communication skills, teamwork, interpersonal abilities and career readiness among accounting graduates (Paisey & Paisey, 2010; Maelah et al., 2014; Jackling & Natoli, 2015). Employers view internship programmes as important to prepare students for employment and facilitate the transition from higher education to the workplace (Ramli et al., 2013).

The workplace environment has changed over recent years. Although the term workplace realities were not explicitly defined, Stanley (2013) described it as how students learn through participation in actual workplace activities and professional practice. In Stanley's (2013) study, workplace realities refer to the actual situations, practices, expectations and challenges observed and experienced by students during internship. Other researchers like Trautrims et al. (2016) and Zhang et al. (2024) highlight workplace demands and challenges that further support conceptualisation of workplace realities as poor work-life balance, long working hours, dealing with interpersonal relationship conflicts, communication, collaboration, technology, time pressure, teamwork, cross-cultural interaction and leadership encounter in performing their roles within organisational settings. According to Mercer (2024), a global workforce consulting firm, 80% of today's jobs are expected to be affected by Generative AI and employees are working longer hours. ACCA's (2024) Global Talent Trends Report based on responses from almost 10,000 accounting professionals across 157 countries highlighted that 57% of accounting professionals agreed their mental health suffers because of workplace pressures, while 36% had considered resigning because of wellbeing issues. The results reveal that when future accountant graduates are to enter work environments; technological changes, workplace expectations and employee wellbeing have become important concerns. It is interesting to note that workplace pressures and tight deadlines are part of the modern accounting profession. Hence, early exposure through internship programmes allows students to observe workplace realities, understand professional expectations and prepare themselves before joining the corporate world.

Andrews and Higson (2008) support the above statement that graduate success depends not only on technical knowledge but the ability to demonstrate professional behaviours, communication skills and adaptability in workplace environments. Likewise, Mason et al. (2009) stressed the role of higher education institutions to develop employability-related competencies for graduates' labour market outcomes. Bridgstock (2009) further suggested that career management skills, lifelong learning and professional adaptability are increasingly important attributes for long-term employability.

At the same time, employers continue to emphasise the importance of professional attitudes, interpersonal skills and workplace behaviours. A Malaysian study by Ramli et al. (2013) found that employers place interpersonal competencies and leadership-related capabilities than academic achievement when evaluating internship students. Studies on accounting graduates reported that employers value communication skills, teamwork, problem-solving abilities and professional judgement together with technical accounting expertise (Andrews & Higson, 2008; Jackling & Natoli, 2015).

Current internship studies focus on the benefits obtained by students, employers or universities, including skill development, employability outcomes and career intentions (Maelah et al., 2014; Hart et al., 2017; Khalil, 2015) with limited attention given to understand workplace realities observed by students during internship placements. This gap is important because internship students occupy a unique position in organisations. With direct workplace exposure, intern students are able to observe organisational practices, employee interactions, technological change and professional expectations that shape modern accounting practice. Internship reports act as valuable source of qualitative evidence to understand how future accountant perceive workplace realities. The reports document students' observations and reflections enable researchers to explore issues that may not be identified through conventional survey-based studies.

The importance of workplace realities becomes relevant given the results from previous research conducted within the Malaysian corporate organisation. Previous studies have examined digital talent as a technology enabler, digital transformation, accounting graduate employability (Ahmad et al., 2022; Zainuddin et al., 2021a, 2021b, 2023). The studies also include emerging competencies, technological adaptability, professional readiness and workforce agility in response to changing workplace demands. The evidence shows that future accountants are expected to navigate increasingly complex environments characterised by technological disruption, evolving stakeholder expectations and continuous learning requirements. The above findings reinforce the need to understand how internship students perceive workplace realities before entering the profession.

To understand how students interpret workplace experiences during internship, the study uses Experiential Learning Theory (Kolb, 1984). Learning process involves experiencing something first-hand and reflecting on what they have learned from the experience. Then, turn ideas into practice and do what they think they have learned and the learning cycle continues. The process involved concrete experience, reflective observation, conceptualisation and active experimentation. Kolb stresses that this learning process occurs in the workplace and is more effective than classroom learning in training courses (Kolb, 1984). This has motivated the study to employ qualitative document analysis and thematic analysis to explore workplace issues identified by students and themes emerging from observations and reflections.

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Previous studies have demonstrated the applicability of experiential learning in business and accounting education. Khalil (2015), drawing on Kolb's experiential learning perspective, examined business students' internship experiences and found that workplace exposure contributed to adaptability, teamwork, professionalism, communication skills and career development. Similarly, Cheng et al. (2023) applied experiential learning to accounting education and explained how students move through the process of doing, reflecting, thinking and applying knowledge during internships and other experiential learning activities. The findings demonstrate that such activities contribute particularly to students' job readiness and professional development. The studies support the use of Experiential Learning Theory in the present study because accounting internships provide students with concrete workplace experiences that can subsequently be observed, interpreted and reflected upon in their internship reports. The theory therefore provides an appropriate lens for understanding how students transform workplace experiences into broader understanding of accounting practice and their future professional roles.

The research questions for the study are as follows:

RQ1: What workplace realities are reflected in accounting students' internship field reports?
RQ2: How do the identified workplace realities contribute to our understanding of the contemporary accounting profession?

The research questions guide and provide information into how accounting interns observe, interpret and reflect upon workplace realities encountered during industrial training. This study's remainder is organised as follows. First, a review of the related literature consists of internship as a bridge between education and professional practice, internship and employability development, employer expectations and workplace competencies, student experiences during internship and emerging workplace realities in the accounting profession. Then, an explanation of the research method, finding, discussion, a conclusion and lastly recommendation for further research are articulated.

Literature Review

Internship as a Bridge Between Education and Professional Practice

Internship programmes serve as mechanism for bridging the gap between academic learning and professional practice. Internship also become main strategy where the company can recognise top talents when they participate. Through workplace exposure, students able to apply theoretical knowledge acquired in universities while gaining practical experience in professional environments. Stanley (2013) argued that internship placements provide opportunities for situated learning, allowing students to participate in real workplace activities through direct experience. Nore and Lahn (2014) revealed the connection between educational learning with workplace realities to facilitate professional development and workplace adaptation.

For a job seeker, internships placements have been recognised as an effective platform for future employment with some employers voluntarily provide letters of recommendation. Internship experiences allow students to gain practical knowledge, understand organisational practices and develop workplace competencies that are difficult to acquire through classroom-based learning alone (Maelah et al., 2014). Consequently, internships have become a key component of accounting programmes in many higher education institutions.

Internship and Employability Development

A substantial body of literature has examined the relationship between internship experiences and graduate employability. Andrews and Higson (2008) found that employers expect graduates to possess not only technical knowledge but also communication skills, professionalism, adaptability and interpersonal competencies. Mason et al. (2009) reported that employability initiatives within higher education contribute positively to graduate labour market outcomes and professional readiness.

Bridgstock (2009) argued that career management skills, lifelong learning capabilities and professional adaptability are critical attributes for long-term employability. The competencies enable graduates to respond effectively to changing workplace expectations and evolving professional environments. Within the accounting profession, Jackling and Natoli (2015) reported that employers value communication skills, teamwork, problem-solving abilities and professional attitudes alongside technical accounting knowledge. Similarly, Maelah et al. (2014) found that internship experiences contribute significantly to the development of soft skills, workplace confidence and employability competencies among accounting undergraduates.

Together, the studies suggest that internships play a crucial role in enhancing graduate employability by providing opportunities for students to develop both technical and non-technical competencies required by employers.

Employer Expectations and Workplace Competencies

A number of studies have examined employer expectations on internship students and graduate competencies. Ramli et al. (2013) states that employers focus on interpersonal skills and leadership-related competencies when evaluating internship students. Again, it is interesting to note that employers viewed academic achievement to be less important than communication skills, teamwork and professional behaviour. Other researchers, Kavanagh and Drennan (2008) highlight that employers expect accounting graduates to possess analytical thinking skills, communication abilities, teamwork competencies and practical workplace experience. Employers seek graduates who can adapt to changing organisational environments and contribute effectively within multidisciplinary teams.

The findings of the above studies emphasise that professional success is influenced not only by technical expertise but also by behavioural and interpersonal competencies. As a result, internship programmes provide valuable opportunities for students to develop workplace attributes that align with employer expectations. Industrial placement outside a student's core discipline enables students to acquire additional skills. Thus, universities can produce graduates who are more adaptable, innovative and industry ready.

Student Experiences During Internship

Student internship experiences have a positive impact on professional career development. The ability to improve workplace communication, teamwork capabilities, professional confidence and career awareness is among the effects from the internship program (Khalil, 2015). Students also reported an increased understanding of workplace expectations and organisational culture following their internship experiences.

Hart et al. (2017) stated that internship experiences influence students' commitment to accounting careers and shape perceptions on professional practice. Exposure to real workplace environments enables students to evaluate career suitability, understand professional responsibilities and develop realistic expectations on future employment. Paisey and Paisey (2010) observed internship placements contribute to the development of transferable skills, self-confidence and workplace maturity. However, they also noted that workplace experiences may vary depending on organisation background or industry, supervision quality and the nature of work assigned.

Although the studies provide valuable insights about internship outcomes, the focus is more on student development and career-related benefits. Little attention has been given to examine the workplace issues and professional challenges observed by students during internship placements.

Emerging Workplace Realities in the Accounting Profession

The accounting profession is experiencing significant transformation driven by technological advancement, digitalisation and changing workforce expectations. Research has pointed out the importance of digital competencies, technological adaptability and continuous learning in supporting professional success (van Laar et al., 2017; International Telecommunication Union, 2020).

The development of digital technologies has altered employer expectations on workforce capabilities. van Deursen et al. (2017) suggest digital skills function as signals for employability and professional readiness. In addition, Helsper and Eynon (2021) argue that individuals with stronger digital competencies are likely to benefit from lifelong learning opportunities and workplace development initiatives.

Despite increasing attention towards employability, workplace readiness and internship effectiveness, limited research has examined workplace realities observed by accounting students during internship placements. Existing studies focus on skills development, career outcomes and employer expectations, leaving a gap in understanding how accounting interns perceive and interpret contemporary workplace challenges. Therefore, the study seeks to address this gap by analysing internship field reports prepared by accounting students. Through qualitative document analysis and thematic analysis, the study aims to identify workplace realities encountered by students and explore the broader themes emerging from their workplace observations and reflections.

Methodology

Research Design

This study adopted a qualitative document analysis research design to examine students' internship reflection reports. Document analysis is appropriate to explore students' experiences and workplace realities recorded in a report at the end of internship program. An in-depth

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understanding of students' interpretation and reflection during their internship is obtained using the approach.

The research is supported by Experiential Learning Theory (Kolb, 1984) that believes learning process is experiencing knowledge first-hand through concrete experience, reflective observation, abstract conceptualisation and active experimentation. Students' reflective reports provided actual evidence of internship experiences that contributed to their future professional development.

Data Source

The data consisted of twelve (12) internship Field Report Reflection documents submitted by final-year Bachelor of Accountancy students at Universiti Teknologi MARA (UiTM) upon completion of a compulsory six-month (24-week) industrial training programme. The internship is undertaken at the final stage of the degree programme before students graduate and enter employment.

As part of the internship requirements, each student is required to prepare a Field Report of between 3,500 and 5,000 words. The report consists of two sections. Section A covers the company background, summary of work performed, strengths and weaknesses of the training, and self-reflection. Section B requires students to identify one issue in the accounting field related to their training, discuss the issue using relevant standards, rules and regulations, and literature, and provide recommendations and a conclusion.

The Field Reports were relevant to the research objectives because they documented students' direct workplace experiences and their observations and reflections on accounting-related issues encountered during industrial training. The rubric also requires students to identify the problem, scope and seriousness of the selected accounting issue and demonstrate an understanding of the issue and the organisational situation.

Purposive sampling was utilised since the reports contained narratives relevant to the research objectives. The reports represented internship placements in different organisations throughout Malaysia, including audit firms, accounting firms, commercial companies and public sector organisations, as shown in Table 1. Only complete reports containing substantial relevant content were included.

Data Analysis

The data were analysed according to Reflexive Thematic Analysis from Braun and Clarke's (2006, 2021) six-phase approaches. The method was selected because it provides a systematic flexible framework for identifying, analysing and interpreting patterns of meaning within qualitative data. Firstly, authors familiarised themselves with the twelve (12) internship reflection reports by reading each document to obtain understanding about the working environment experiences explained by the students.

At the second reading, the authors identified meaningful statements relevant to the research questions and manually generated the initial codes. Next, similar codes were grouped into broader categories before being refined into themes through iterative comparison across the dataset. This process involved extracting relevant sentences, paragraphs, and reflective statements describing "workplace experiences", "challenges", "skills development", "ethical situations", "digital technologies", "supervision", and "professional learning" and compiling them into a master dataset. During the analysis, the authors continuously reviewed and refined the coding decisions to ensure that the final themes accurately represented the data. Analytical notes were maintained throughout the coding process to ensure the consistency and transparency throughout the analysis. Finally, data collection was stopped when all reflection reports had been analysed and no substantially new themes emerged from the dataset, hence, indicating thematic sufficiency to address research objectives.

The analysis involved six stages:

1. Data familiarisation – Reflection report was read repeatedly to obtain an understanding of the students' internship experiences. Initial observations and analytical notes were recorded throughout this process.
2. Generating initial codes – Meaningful segments of text were manually coded to enable a careful examination of the data. Each meaningful segment was assigned a descriptive code representing its central idea. Examples of initial codes included "adapting to workplace culture", "using accounting software", "communication with clients", "ethical awareness", "time management", "supervisor guidance", and "professional confidence". The codes were generated directly from the students' narratives rather than from predetermined categories.
3. Searching for themes – Related codes were grouped into initial categories based on conceptual similarities.
4. Reviewing themes – The initial themes were refined by comparing them against the coded extracts and the complete dataset to ensure consistency and clear distinctions between themes.
5. Defining and naming themes – Each theme was clearly defined, interpreted and named to accurately represent the key statement reflected in the students' internship experiences.
6. Producing the report – The final themes were interpreted according to Experiential Learning Theory and supported with relevant quotations extracted from the reflection reports.

Trustworthiness of the Analysis

In order to enhance the trustworthiness of the analysis, several strategies recommended by Lincoln and Guba (1985) were followed for credibility, dependability, confirmability and transferability. Credibility was strengthened through persistent involvement with the documents by repeatedly reading the reflection reports. Dependability was supported by maintaining an audit trail documenting coding decisions, analytical memos and theme refinement. Then, confirmability was enhanced by authors continually reviewing the coding decisions to minimise personal bias during data interpretation. Finally, transferability was supported by describing the research context, participants and identified themes for readers to better understand the context of the study.

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Ethical Considerations

This study utilised existing internship field reports submitted as part of the students' academic assessment. No direct interaction with student occurred during the research process and no additional data collection was taken. Prior to analysis and write-up, relevant information about student's name and ID number, organisations and internship supervisors were excluded to ensure confidentiality and anonymity.

Students were assigned as identifiers P1 until P12. Meanwhile, the organisations were described only according to their general industry categories. The study focused solely on workplace experiences and observations documented in the internship reports. The researchers ensured that all data were used for academic research purposes and managed in accordance with accepted ethical principles for qualitative research (Bell et al., 2022).

Research Framework

Research framework was guided by theory of Experiential Learning Theory (Kolb, 1984) by assuming the internship provides students with first-hand workplace experiences. This will further stimulate reflection in the report. Students document experiences through internship field reports that serve as valuable qualitative evidence in understanding workplace realities during industrial training.

Using document analysis and reflexive thematic analysis (Braun & Clarke, 2006, 2021), the researchers systematically analysed students' reflections to identify recurring workplace issues. Then generate broader themes representing workplace realities within the current accounting profession. The identified themes were then used to discuss and interpret how internship experiences contribute to the changing nature of the accounting profession.

Findings

The findings of twelve (12) internship field reports as shown in Table 1 and 2 revealed five major themes relating to workplace realities observed by accounting students during their industrial training. In line with Experiential Learning Theory (Kolb, 1984), the reports demonstrated how students reflected their workplace experiences and issues faced during internship placements.

Table 1. Profile Of Internship Organisations And Workplace Issues

Organisation Type	Industry / Specialisation	No. of Students	Main Workplace Issues Identified
Accounting Firms	Accounting & Tax Services	4	Artificial intelligence and emerging technologies; non-compliance audit reports; Tax complexity; Remote work and productivity
Audit Firms	External Audit	4	Talent shortage; Creative accounting; Audit challenges in SMEs; Documentation and audit evidence

Organisation Type	Industry / Specialisation	No. of Students	Main Workplace Issues Identified
Corporate Services Firm	Corporate Secretarial & Advisory Services	1	Cybersecurity and technology limitations
Insurance Company	Financial Services	1	Work-life balance and employee wellbeing
Business Management Firm	Business Advisory Services	1	Errors and omissions in accounting
Total		12	12 workplace issues

Table 2. Workplace Realities Identified from Thematic Analysis

Theme	Workplace Issues
1. Digital transformation in accounting practice	Artificial intelligence and emerging technologies; cybersecurity challenges; remote working and productivity
2. Ethical and professional challenges	Ethical dilemmas in accounting; creative accounting
3. Audit and compliance challenges	Non-compliance audit Reports; documentation and audit evidence; audit challenges in SMEs
4. Workforce sustainability and employee wellbeing	Work-life balance; talent shortage
5. Professional complexity and adaptation	Tax complexity; errors and omissions in accounting

Digital Transformation in Accounting Practice

The first theme identified from the analysis was digital transformation relating to artificial intelligence, cybersecurity and remote working practices. This shows that interns are exposed to technological developments that influence organisational operations.

The student reflected on rapid advancement of artificial intelligence (AI) and its influence on the accounting profession:

> *"Artificial Intelligence, or abbreviated as AI have been developing quite rapidly since my internship program begin… This includes professional jobs such as accountants, auditors and tax agents. The advancement of AI is definitely a potential threat and an issue that is worth to discuss about."* (P1)

The same student observed that:

> *"AI have changed the way we think, the way we communicate and the way we work… the dependency to AI in manufacturing, services, finances and accounting is more apparent in 2023 than in 2010."* (P2*)*

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The reflections demonstrate the students are aware of how digital technologies shaped professional practice. Instead of perceiving AI as a technological innovation, students recognised its potential to transform job roles and accountants' responsibilities. The observations indicate that digital transformation is no longer viewed merely as an organisational initiative but as a workplace reality that future professional accountants must be prepared to navigate.

The results support previous studies on digital talent, digital transformation, accounting graduate employability and emerging professional competencies, which emphasise the importance of technological adaptability, professional readiness and workforce agility in response to evolving workplace demands (Zainuddin et al., 2021a; Zainuddin et al., 2021b; Ahmad et al., 2022; Zainuddin et al., 2023).

Ethical and Professional Challenges

The second theme relates to ethical and professional challenges encountered during their internship. One student recounted a real ethical dilemma during the internship when instructed to manipulate a client's financial statements for tax purposes:

> *"The predicament emerged when my boss instructed me to manipulate clients' financial statements for tax evasion purposes. The client wanted a significant reduction in the tax amount, from nearly RM1 million to RM200,000 for the year ended 2022."* (P6)

> *"The boss used the creative accounting 'ticket' to do any manipulation."* (P6)

The reflections illustrate that internship experiences expose students to genuine ethical conflicts that require professional judgement and integrity. Rather than learning about ethics in class, students encountered situations about ethical principles within actual workplace. The experiences indicated the importance of ethical awareness in preparing future accountants in making responsible decisions under organisational pressure.

The present study supports previous studies that employers expect graduates to demonstrate ethical awareness and professional judgement alongside technical competencies (Andrews & Higson, 2008; Jackling & Natoli, 2015). The study also emphasizes the importance of professional ethics to maintain public trust and credibility especially when practitioners face pressures to prioritise organisational or client interests over ethical principles.

Audit and Compliance Challenges

Audit and compliance challenges emerged as the third theme in relation to audit documentation, audit evidence, compliance requirements and the complexity of regulatory responsibilities during their internship placements:

> *"Failure to obtain sufficient audit evidence, inadequate evaluation of internal controls, lack of independence and objectivity, insufficient communication of audit findings, failure to comply with auditing standards, pressure or influence from management or client, and inadequate documentation are all factors that auditors confront."* (P2)

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The student went on to emphasise the importance of exercising professional judgment:

> *"Before applying their professional judgement, auditors should assess whether the entire evidence would be adequate to convince a reasonable person that the observations and findings are true and that the recommendations are appropriate."* (P2)

The perspective was shared by another student due to evolving regulations and technological changes; the auditing profession has become very challenging:

> *"The evolution of the auditing landscape and technological advancements has undeniably transformed the role of audit professionals."* (P4)

> *"There are new regulations, such as those related to environmental, social and governance (ESG) reporting. This increased complexity not only raises the bar for qualifications but also makes the path to certification more difficult and time-consuming."* (P4)

Students were aware that audit effectiveness depends not only on technical competence but also on the ability to obtain audit evidence, maintain appropriate documentation and adapt to changing professional standards. The study is consistent with previous accounting internship studies showing internships expose students to authentic professional responsibilities and organisational challenges that are difficult to replicate in academic environment (Maelah et al., 2014; Paisey & Paisey, 2010).

Workforce Sustainability and Employee Wellbeing

The fourth theme concerns workforce sustainability and employee wellbeing. Students reflected on workplace issues relating to work-life balance, workloads and employee wellbeing within the accounting profession.
The reflection reports revealed that students perceived the accounting profession as highly demanding especially during the peak periods:

> *"The profession itself screams tight deadlines and long working hours."* (P9)

> *"Especially during peak seasons, auditors would mindlessly care about their health. Most of the time, they would face chronic stress and burnout. This would contribute to various health issues such as fatigue, headaches and sleep disturbances and mental health concerns like anxiety and depression."* (P9)

In contrast, another student recognised the benefits of flexible working arrangements to employee wellbeing:

> *"Working remotely lessens the stress that usually results from juggling personal obligations with lengthy professional hours. As a result, this equilibrium promotes general well-being and job satisfaction in addition to increasing productivity."* (P10)

The reflections suggest that accounting students are aware that workforce sustainability extends beyond organisational productivity to include employee wellbeing, work-life balance and

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mental health. The outcomes are parallel with Hart et al. (2017) and Bridgstock (2009), workplace experiences influence students' perceptions of professional careers and long-term career intentions together with traditional measures on career success.

Professional Complexity and Adaptation

The final theme relates to professional complexity and adaptation from changing regulations, workplace expectations and continuous professional learning. Student acknowledged that internship experiences prepared them for the complexities of professional practice:

> *"The training often involves participation in dealing with the boss, staff, clients, potential clients, auditor, and other relevant bodies, which provide me with exposure to account management, taxation, and auditing processes. The experiences have prepared me to better understand the complexities of professional life in my future career."* (P6)

> *"Adaptability became the cornerstone of my approach. It was during the challenges that I discovered a reservoir of resilience within myself, realising that I could push beyond my comfort zone."* (P6)

Another student commented that the changing business environment requires continuous learning and professional development:

> *"Continuous learning and awareness-building can help SMEs shift their mindset from viewing audits as a burden to recognizing them as a tool for improving financial governance and business performance."* (P11)

The reflections show accounting interns perceive the profession as demanding, requiring continuous learning, adaptability and resilience to changing regulations, workplace expectations and professional responsibilities, supporting the analysis of Bridgstock (2009) and Helsper and Eynon (2021).

Discussion

The study explored workplace realities reflected in accounting students' internship field reports that consist of five themes, namely digital transformation in accounting practice, ethical and professional challenges, audit and compliance challenges, workforce sustainability and employee wellbeing, and professional complexity and adaptation. The results suggest internship experiences expose accounting students to workplace realities beyond technical accounting functions.

Overall, the conclusions reveal the accounting profession is evolving into a digital enabled, ethical demanding and highly regulated profession that requires continuous adaptation. The themes identified in the study demonstrate future accountants are expected to integrate technical expertise with digital competencies, professional judgement, regulatory awareness and lifelong learning. The result from the study reinforces previous studies highlighting the growing importance of technological adaptability, professional readiness and workforce agility in response to changing workplace demands (Zainuddin et al., 2021a; Zainuddin et al., 2021b;

Ahmad et al., 2022; Zainuddin et al., 2023). Within the Malaysian context, the findings reflect changes taking place in the accounting profession and corporate environment. Previous Malaysian studies have highlighted digital transformation, accounting graduate employability, emerging professional competencies and technological adaptability in response to changing workplace demands (Ahmad et al., 2022; Zainuddin et al., 2021a, 2021b, 2023). The workplace realities observed by the interns, particularly digital transformation, professional adaptation and changing workplace expectations, are therefore relevant to the Malaysian environment. The findings provide further evidence from students who experienced and observed the changes during their internship placements in Malaysian organisations.

From a theoretical perspective, the findings support Experiential Learning Theory (Kolb, 1984) by demonstrating how actual workplace experiences provide opportunities for students to reflect on accounting practice beyond classroom learning. The five themes represent different workplace experiences through which students develop their understanding of professional roles and expectations. Digital transformation in accounting practice exposes students to changing technological requirements and the need for digital adaptability, while ethical and professional challenges develop their awareness of professional judgement, integrity and responsibility. Audit and compliance challenges provide experience of regulatory responsibilities and the practical application of accounting and auditing knowledge.

Similarly, workforce sustainability and employee wellbeing provide students with realistic understanding of working conditions and the human aspects of professional life. Professional complexity and adaptation further demonstrate the importance of adaptability, resilience and continuous learning in accounting practice. Through the experiences and subsequent reflection, students develop broader awareness of the competencies, values and responsibilities expected of accounting professionals. Therefore, experiential learning during internship contributes not only to students' professional learning but also to the formation of their emerging professional identity.

Theoretical and Practical Contributions

The research contributes to the existing accounting education literature in several ways. First, it applied Experiential Learning Theory on how workplace observations documented in internship reports impact to professional learning. Previous studies examined employability outcomes, internship effectiveness and career readiness (Khalil, 2015; Maelah et al., 2014; Jackling & Natoli, 2015). This study provides an alternative perspective by focusing on workplace realities experienced and observed by accounting students during their internship.
Second, the study uses internship field reports as a qualitative data and students' written reflections and workplace observations as a source of evidence. Thus, it provides first-hand insights into their workplace experiences. Meanwhile, other internship studies rely on surveys or interviews.

Third, the outcomes provide practical implications for universities, accounting educators and internship coordinators. The workplace realities underscored in the study suggest accounting programmes should continue strengthening digital competencies, ethical awareness, professional adaptability and workplace readiness. Greater emphasis on the areas may assist future graduates in responding to evolving workplace expectations

Conclusion

The study explored workplace realities in accounting students' internship field reports using a qualitative document analysis guided by Experiential Learning Theory (Kolb, 1984). The analysis of twelve internship reports identified five (5) workplace realities; digital transformation in accounting practice, ethical and professional challenges, audit and compliance challenges, workforce sustainability and employee wellbeing, and professional complexity and adaptation.

The results suggest that internship experiences provide opportunities to observe authentic workplace realities beyond technical accounting functions. The students acknowledged the influence of digitalisation, ethical responsibilities, regulatory compliance, employee wellbeing and the complexity of professional practice. Hence, future accountants must possess not only technical expertise but also digital adaptability, professional judgement and lifelong learning capabilities to remain relevant.

From a practical perspective, the conclusions recommend that accounting programmes should continue strengthening digital competencies, ethical awareness, professional judgement, critical thinking and workplace adaptability to prepare future graduates for the expectations within the accounting profession.

Limitations of the Study

Several limitations had been identified, first, the study analysed twelve accounting students' internship field reports from a single academic programme at one public university. Consequently, the analysis may not fully represent workplace realities experienced by students from other higher education institutions.

Second, the study relied on students' written reflections documented in internship field reports. Although the reports provide valuable insights, they represent students' personal interpretations rather than independently verified organisational realities (Bowen, 2009).

Third, the quality and depth of reflection may vary across the reports. Some students provided detailed observations and critical reflections, others provided brief descriptions that may have influenced the themes generated.

Future Research

Future research should extend the study by analysing internship field reports from multiple universities and disciplinary backgrounds to examine whether similar workplace realities emerge. A comparative study involving accounting, finance, business and information systems students may provide an understanding of how workplace realities vary across professional disciplines.

Future studies may adopt a multi-method qualitative approach by combining document analysis with interviews or focus groups to obtain insights into students' workplace experiences (Bowen, 2009; Creswell & Creswell, 2018). The triangulation may strengthen the credibility and depth of qualitative findings.

Longitudinal research may also investigate how workplace realities experienced during internship influence graduates' professional development, career adaptability and employability after entering real full-time employment. Overall, the study shows that internship field reports are valuable yet underutilised source of qualitative data to understand workplace realities. By analysing students' workplace observations and reflections, the study contributes a better understanding of how future accounting professionals interpret the challenges, expectations and changing nature of contemporary accounting practice.

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