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ACCOUNTING STUDENTS' LEARNING AND DEVELOPMENT
DURING INTERNSHIP**

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**Abstract:**

Internships are pivotal in bridging the gap between academic learning and real-world application, offering students invaluable experiential learning and professional development opportunities. This research study explores the educational impact of internship periods, focusing on participating students' learning outcomes and experiences. Drawing on a qualitative research approach, data were obtained from student internship reports and were analysed using NVivo software. The findings reveal multifaceted learning experiences encompassing the application of accounting education knowledge, technical skills acquisition, soft skills development, industry knowledge, problem-solving abilities, and teamwork dynamics. Through thematic analysis, key themes emerged, shedding light on the transformative nature of internship experiences and their profound influence on students' personal and professional growth. The implications of these findings for educational institutions, internship programs, and policymakers are discussed, alongside recommendations for enhancing internship experiences and optimizing learning outcomes. This study contributes to the literature on internships and offers insights into effective strategies for integrating experiential learning opportunities within higher education curricula.

Keywords:

Experiential Learning, Internship, Professional Development, Qualitative Research

Introduction

As the workforce expands and becomes more skilled and talented, the landscape of employability has grown increasingly competitive in recent years (Win, 2023). Consequently, young graduates face challenges in entering the workforce due to their limited work experience and familiarity with essential job skills (Rasul et al., 2013). Internships are profoundly important for students across diverse fields including accounting. Internships are pivotal in shaping the professional knowledge and job-specific competencies of undergraduate students, extending beyond their academic achievements (Deschaine & Jankens, 2017). Internships play a crucial role in the educational journey of accounting students, serving as a bridge between theoretical knowledge gained in academic settings and practical application in real-world contexts. Internship offers students invaluable experiential learning and professional development opportunities. Accordingly, through an internship, students will have the opportunity to translate theoretical knowledge acquired in classrooms into practical applications, thus bridging the gap between academic learning and real-world scenarios (Hidayah et al, 2023; Ismail et al, 2018). The internship has long been recognized as a valuable learning experience that connects an undergraduate with the real world of employment. A practical and meaningful internship would help undergraduates become knowledgeable and skillful in their future jobs (Musa et al. 2023).

However, a study by Monster.com in Malaysia revealed that over one-third of Malaysian fresh graduates quit their first job in less than a year (Azahar, 2017). One of the significant obstacles confronted by these new graduates was their need for industry knowledge. Excessive emphasis on theories with a lack of industrial exposure may contribute to the fresh graduates' deficiency (Musa et al, 2023). Nowadays, the rapidly evolving nature of the accounting landscape, driven by technological advancements and economic globalization may pose challenges to fresh accounting graduates. Nonetheless, conventional classroom environments may not sufficiently equip students with the skills of problem analysis, critical thinking, and navigating the intricate complexities inherent in real-world situations (D'Abate et al., 2009). To remain competitive, the accounting curriculum must provide opportunities for students to develop a broad set of knowledge and skills aligned with the new emerging requirements of this professional role (Dean et al., 2020).

Many higher academic institutions such as universities and colleges provide internship programs to their undergraduate students. However, the effectiveness of the internships from students' perspectives is yet to be discovered. Furthermore, existing research tends to focus on quantitative measures such as employment rates or salary increases post-internship, overlooking the nuanced aspects of learning and skill acquisition that occurs within internship contexts. This gap in the literature not only hinders our understanding of the true educational value of internships but also limits our ability to optimize internship programs for maximum benefit to students, educational institutions, and employers alike. Therefore, the objective of this study is to explore the educational impact of internship periods, focusing on participating students' learning outcomes and experiences. This study shall begin by identifying what the students learned during their internship period. Then this study will identify the effectiveness of internships in preparing students for employment. The findings of this study are hoped to assist higher learning institutions such as universities to equip students with better and appropriate skills that could assist them during their internship.

Literature Review

The internship program involves students engaging in a brief period of immersion within an industry or organization to cultivate practical, real-world skills (Bayerlein and Jeske, 2018). It aims to provide students with first-hand working experience, fostering the development of analytical, communication, teamwork, and negotiation skills (Jogan, 2019). An effective internship program not only immerses students in real-world working environments relevant to their field of study but also enriches their practical knowledge (Kowang et. al, 2022). Accordingly, Kowang et. al. (2023) stated that effective internship programs should prepare students with the soft and hard skills that are required and expected by the industry of labour market. Furthermore, it equips students with both the soft and hard skills demanded by the labour market (Moghaddam, 2014).

In contemporary workplaces, employers now expect more than just foundational accounting knowledge and skills from new graduates; they also value soft skills essential for success (Binks, 1996; Johnson, 2000; Karunatrane and Perera, 2019; Kavanagh and Drennan, 2008; Okay and Sahin, 2010). Azmi, Hashim, and Yusoff (2018) conducted a study pinpointing twelve essential skills that university students consider crucial for securing employment in companies. These skills include discipline, responsibility, positivity, time management, teamwork, open-mindedness, transparency, communication, leadership, creativity and innovation, appearance, and stress endurance skills.

Halili, Fathima, and Razak (2022) similarly identified six key employability skills essential for university students before entering any profession. These encompass communication, interpersonal, information technology (IT), problem-solving, entrepreneurship, and self-management skills. An analysis by Khalil (2015) discovered five internship impact areas, namely adaptability to the workplace, team-playing capability, professionalism, computer and communication skills, and career potential. Ebekozen and colleagues (2021) highlighted those abilities such as communication skills, critical thinking, problem-solving, and interpersonal skills exemplify generic skills that are required by employers more than academic qualifications.

According to Hussin et al (2023), accounting graduates are expected to equip themselves with a variety of abilities such as technical knowledge, non-technical skills, IT skills, and competencies related to IR 4.0. Along with technical skills, non-technical abilities such as communication, critical thinking, problem-solving, ethics, and collaboration are considered valuable by employers. Meanwhile, Abdullah et al. (2023) suggested accounting graduates obtain technical and accounting knowledge, analytical, communication, problem-solving, teamwork and collaboration, technology skills, and ethical behaviour to ensure they meet the needs of future employers in the accounting profession.

Table 1: Summary of Students' Learning and Development During Internship

Students' Learning and Development During Internship	Previous Studies
Communication skills	Abdullah et al. (2023), Azmi, Hashim, and Yusoff (2018), Ebekoziem et al (2021), Ebekoziem et al (2021), Halili, Fathima, and Razak (2022), Jogan (2019), Khalil (2015)
Teamwork	Abdullah et al. (2023), Jogan (2019). Khalil (2015)
Negotiation skills	Jogan (2019).
Soft and Hard skills	Binks (1996), Johnson (2000), Karunatrane and Perera (2019), Kavanagh and Drennan, (2008), (Moghaddam (2014), Okay and Sahin (2010).
Time management	Azmi, Hashim, and Yusoff (2018)
Information technology	Abdullah et al. (2023), Halili, Fathima, and Razak (2022), Hussin et al (2023), Khalil (2015).
Problem-solving	Abdullah et al. (2023). Halili, Fathima, and Razak (2022).

Research Methodology

This research study adopts a qualitative research approach to explore the educational impact of internship periods on participating students. Qualitative methods are well-suited for capturing the rich, nuanced experiences and perspectives of individuals, making them particularly appropriate for studying complex phenomena such as internship experiences (Creswell & Poth, 2016).

Data for this study were obtained from twenty-five (25) Bachelor in Accountancy students from Universiti Teknologi MARA (UiTM) Kelantan branch who attended their internship programs from March 2023 till August 2023. Their internship self-reflection written reports, which provide detailed accounts of their experiences, challenges, and learning outcomes during their internship placements were analysed. The students have completed their six (6) months' internships in audit firms and accounting firms as well as other business corporations. The use of this internship self-reflection reports as the primary data source offers a comprehensive view of students' experiences throughout their internship periods and allows for in-depth analysis of the learning processes and outcomes (Creswell & Creswell, 2017).

NVivo software was employed for data analysis, facilitating systematic organization, coding, and interpretation of the qualitative data. NVivo enables researchers to manage large volumes of text-based data efficiently and facilitates the identification of patterns, themes, and relationships within the data (Bazeley, 2013; Bazeley & Jackson, 2013).

Thematic analysis was chosen as the primary analytical approach for this study. Thematic analysis involves the identification, coding, and interpretation of patterns or themes within the data, allowing researchers to uncover underlying meanings and insights (Braun & Clarke, 2006). Through thematic analysis, key themes emerged from the internship reports, shedding light on the diverse learning experiences and outcomes of participating students.

Results and Discussions

Practical Applications of Accounting Education

Irrespective of the internship location, the majority of students affirmed that their internship experience facilitated the application of classroom learning. Specifically, they found subjects such as auditing, taxation, financial accounting and reporting, and risk management to be particularly relevant and beneficial during their internships.

“In the first place, the fact that the audit firm is relatively small gives me the opportunity to see the entire auditing process from a different point of view. This is due to the fact that smaller organisations frequently have specialised jobs. In my varied role, I have had the opportunity to work on planning, fieldwork, documentation, and reporting, among other parts of audit work” (Student-24).

“At the same time, recording accounts recall the basic knowledge of accounting that I learned at my university which I need to apply in my practical training” (Student-12).

“I learned to manage financial transactions, verify documents, and generate payment vouchers using the company's software, providing me with valuable insights into the financial operations of the industry and broadening my skill set” (Student-20).

“The rigorous approach and keen eye for detail required in audit engagements honed my ability to critically evaluate financial accounts, enhancing my decision-making skills” (Student-2).

Students also have the opportunity to apply the accounting software as well as other computer software hands-on to the real data and real companies.

“I acquired hands-on experience in accounting software use, financial statement preparation, and bookkeeping. My work has been more efficient day by day and also I can practice my excel and software knowledge during my study in UiTM and apply it during internship.” (Student-21).

“Before this, I just know the basic skill regarding the Microsoft Excel. But, once I do my practical training, I was being exposed to Microsoft Excel in detail. This is because every tax computation was being done in Excel including the adjustment”. (Student-26)

“I’ve gained a wealth of new knowledge, particularly in the utilization of the UBS Accounting System—an area previously unfamiliar to me” (Student-10)

“the training exposed me to a range of industry-standard accounting software, including Xero, QuickBooks, and SQL. Learning to navigate these platforms proficiently not only expanded my technical skill set but also made me more marketable in the competitive job market” (Student-11)

Courage and Common Sense in Communication Skills

Typically, students practice their communication skills through various activities during their studies, such as presentations, role plays, project interviews, and debates initiated by lecturers. They often prepare and rehearse scripts beforehand for presentations or role plays. If permitted, students may record their presentations and edit the videos to optimize their performance. Even informal discussions with friends and lecturers during classes primarily revolve around the day's lesson, allowing students to apply their communication skills within the context of their studies.

However, during their internships, students began to recognize the necessity of supplementing their communication skills with additional techniques. Beyond language proficiency, they discovered the importance of courage and confidence in communicating with senior colleagues and clients occupying higher management positions within companies.

“My ability to communicate was enhanced when I greeted clients and gave them the information they needed. My bravery and self-assurance in interacting with people from different backgrounds have grown as a result” (Student-15).

“Moving on to communications, we noticed that the communication is the key in maintaining the relationship at the workplace. It is not something easy to do but it is a process and takes time to improve ourselves to become better when communicate or socializing with people especially colleagues, principal and even with clients. We were aware that by improving these skills it increased the productivity, resolving the conflicts and boost the morality”. (Student-16)

“One of the things I have learned to help me improve my communication skills is how to talk in a more mature way. There have been significant shifts, from the perspective of the learning environments and the conversations among co-workers”. (Student-22).

To effectively communicate with clients, students must convey facts confidently to instil trust. This not only enhances supervisors' confidence in assigning important tasks to interns but also fosters stronger client relationships. Additionally, students must employ common sense when communicating with individuals across various categories, such as subordinates and bosses, auditors and clients, as well as senior and junior staff. Common sense encompasses practical judgment, sound reasoning, and intuitive problem-solving skills acquired through life experiences rather than formal education. Proficiency in communicating with diverse groups enables students to navigate their internships successfully with minimal difficulty.

“The opportunity of doing an internship in corporate work has simultaneously improved both my communication skills and soft skills. As auditors are frequently expected to communicate complicated financial facts to clients or members of their

team, I have gained a good experience in communicating with clients for work purposes that helps boost my confidence level. Therefore, I also got to communicate with the industry players which I called colleagues where I will ask them to explain something which I do not have any idea about. It is possible to build an effective communication as it will improve engagement and increase job satisfaction as it escalates productivity in workplace". (Student-17)

"One of the biggest lessons I learned is that there are many types of persons in this world especially in the corporate world that we must face. By the meaning of various type of person is that their characteristic and habits are different, whether they are soft-spoken or strident person for an example. We must handle them wisely especially if they are our clients, although sometimes their action, words or thought is very rude or illogical. We have never been allowed to use a high intonation as this will make drop our reputation or company reputation as we speak on behalf of the companies" (Student-23).

Crucial Time Management: Walk the Talk

Undoubtedly, according to Azmi, Hashim, and Yusoff (2018), time management emerges as a crucial skill essential for students both during their internships and in their professional lives. Particularly when facing tight deadlines, adherence to submission dates is paramount. It's not only about submitting tasks within stipulated timeframes but also ensuring that the quality of work meets prescribed standards. In university settings, faculties often offer seminars, talks, and workshops aimed at imparting time management skills. Students may receive comprehensive checklists to aid them in effectively managing their time. While the concept of time management may seem straightforward theoretically, its true significance is realized when students encounter situations demanding strict adherence to time constraints.

"Practical training gives me a lesson to manage my time wisely. For example, during my internship, I need to work under pressure of a short due date. From there, I start to learn to manage my time, make a plan to run my work smoothly and work faster" (Student 12).

"With the task that was given to me, I realized how important it is to get it done within the date given. For example, the payment for the utilities bills need to be done before the due date stated in the invoice to prevent from being pending payment. Besides, it is important to complete the monthly management report for December 2023, before it gets audited for financial year end. This shows how important the task given to me even though I am holding the position as the intern". (Student-28)

"We noticed that time management is important and plays a major part in shaping our lives. It is not only in the context of getting to work early, but simply in managing the time before we do something. For instance, when doing the work, it is common that every work has deadlines either short or long, to submit it. It does not matter because if we arrange our time properly and follow the plan accordingly, we can achieve and manage to do tasks before or on the day of sending it. With this manageable time, it avoids the procrastination habit which is usually linked to depression, anxiety, and stress. These unhealthy lifestyles can be reduced and

provide more health and happiness to us. Also, time management end up working smarter and maximizing the effectiveness". (Student-16).

Various students encountered diverse situations that necessitated quick adaptation to effectively manage their time. The need for swift action arose as every minute became precious and required efficient management. Consequently, the internship period served as an effective training ground for students to earnestly develop their time management skills. Failure to manage time effectively not only affected the students themselves but also had repercussions for the firms they were associated with.

"I also struggle with managing my time to multitask between my auditing and accounting jobs. I allocated half hours of working hours to prioritize the auditing first and another half hour to the accounting job assigned. As the day went by, I became more exposed and able to blend in with the work used by the company and the workplace environment". (Student-18)

"Throughout my internship period, I learned about the time management. This is the most important aspect while working as it will be the benchmark on when the specific tasks or projects will be completed. It involves the skill of myself to plan, control, and organize the amount of time spent on specific tasks or projects. It also makes me to learn on how to prioritize tasks, setting goals, delegation of tasks based on the urgency level, and monitor on how much time that need to be spend. This is because, when I work in a real working world, I cannot waste too much time on unimportant tasks as it will lead to stress as I still have numbers of pending task. Hence, from my internship period, I learned on how to manage my time very well". (Student-3)

Problem Solving, Critical Thinking Led to Wise and Mature Judgment

As anticipated by employers, students successfully applied critical thinking, problem-solving, and ethical judgment during their internships, as noted by Hussin et al. (2023). The ability to think critically when addressing challenges enhances the decision-making process. Consistently employing similar problem-solving approaches over time enables students to make more informed and mature decisions.

"I discovered that practical training was instrumental in improving my problem-solving skills. During my university days, my problem-solving capacity was never truly put to test. It was in the actual work environment that I experienced real-life situations where I had to think on my feet, analyse the situation, and come up with effective solutions". (Student-9).

"One important thing I learned from this internship was how to adjust to the changing nature of the audit profession. Due to limited resources and short turnaround times, small teams need to be very flexible and able to make decisions quickly. Because of this training, I am now able to think quickly on my feet, efficiently prioritise work, and maintain my composure under pressure, all of which are abilities that are extremely valuable in the fast- paced world of auditing". (Student-24)

Throughout the decision-making process, students had a clear ethical judgement in understanding what is right and what is wrong in accounting profession.

“The clients are very eager to do this even though they acknowledge their wrongdoings. The clients will keep pushing us to do the wrongdoings as they trying to manipulate us to make us fall for it. We as a professional person must never tricked into this, although there is our client who paid us, as if the client satisfactions are low, it will affect the businesses. So, to handle this, I will clearly communicate with my clients and at the same time educate clients regarding the ethical standard that we must obey and the legal consequences for the illegal action”. (Student-23).

Interpersonal Skills

Interpersonal skills, identified as one of the six key employability skills by Halili, Fathima, and Razak (2022), are deemed essential for university students prior to entering any profession. This assertion is reinforced by the experiences shared by students during their internship periods. Their adeptness in managing personal relationships and connections with others effectively ensures smooth work experiences and unlocks opportunities for learning from others in stress-free work environments.

“Practical training also gives me the opportunity to create a good character of respecting each other, especially the seniors, helping them with their workload and treating them nicely” (Student-12)

“Networking has taken on new meaning. I've come to understand that networking is not merely about accumulating contacts but about forming meaningful connections that can shape my professional future”. (student-20)

Interpersonal skills are not about conveying the skills that the students have but it also involved accepting and managing other people interpersonal issues appropriately.

“I have placed in this situation my selves while handling a client account. First, I have handling hot temper clients and always think that they are right, even though they made mistakes but still do not want to admit it. In order to handle them I just turn a deaf dear when being scolded or even worse being curse for nothing as even we try to slow talk to them that will make them angrier... Then you should only counter them with the right solution, for example give them documents or any prove that state the right things and keep in mind do not talking with high tone to them, just keep being gentle until the situation becoming less tense. Client then will understand and realize their mistake even though they did not admit it. Then the client will quietly just follow our agree[d] discussion”. (Student-23)

Khalil (2015) discovered adaptability to the workplace and team-playing capability are among the internship impact areas. Consequently, students' ability to work in team portrayed several interpersonal skill attributes such as good communication, adaptability, diplomacy, empathy and assertive.

“Collaborating with individuals from various backgrounds highlighted the true meaning of teamwork, as each team member's contribution proved essential to achieving group objectives” (Student – 2)

“I successfully shared knowledge and actively engaged with team members and managers, asking for help when necessary. As I think about it, I see how important it is to communicate clearly while doing accounting activities, particularly when working on projects with others” (Student-21)

“Next, I can work in a team because being in this firm, we must help each other with any kind of problem. I assist colleagues with their work and teach how to do an audit or taxation, and they will assist me on things that I am not able to understand. This teaches me that we must work in a team and share knowledge, so we are able to understand more” (Student-31).

Table 2: Summary of Students' Learning and Development During Internship

Skills Development
Practical Applications of Accounting Education
Courage and Common Sense in Communication Skills
Crucial Time Management: Walk the Talk
Problem Solving, Critical Thinking Led to Wise and
Mature Judgment
Interpersonal Skills

Conclusion

During their internship, the students in this study demonstrated the application of theoretical knowledge acquired at university, developing a range of skills. They effectively translated their theoretical learning into practical tasks. Additionally, they were tasked with adopting and adapting crucial skills such as communication, time management, and interpersonal abilities to ensure seamless work experiences, free from stress. Faced with varied situations, the students relied on critical thinking to solve problems, enabling them to make informed and mature decisions.

In conclusion, internships serve as effective and impactful preparation for employment. Beyond merely applying theoretical knowledge, students have the opportunity to develop a plethora of technical and soft skills crucial for the workforce. Moreover, skills like communication, interpersonal abilities, and problem-solving are best honed through practical experience. Knowing the importance of the above-mentioned skills, higher learning institutions can prepare their students with the related skills to further enhance students' learning experience during the internship.

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