

Accounting Internships: A Qualitative Investigation on Issues and Challenges

Low Min-En¹, Lee Teck-Heang², Teoh Teng-Tenk, Melissa³,
Cheng Boon-Liat⁴, Har Wai-Mun⁵

^{1,2,3}Faculty of Business, Economics and Accounting, HELP University, Malaysia, ⁴Sunway Business School, Sunway University, Malaysia, ⁵Faculty of Accountancy and Management, Universiti Tunku Abdul Rahman, Malaysia

To Link this Article: <http://dx.doi.org/10.6007/IJARBSS/v14-i6/21537>

DOI:10.6007/IJARBSS/v14-i6/21537

Published Date: 09 June 2024

Abstract

Internships have grown significantly in the accounting industry, especially when providing students with the knowledge and experience they require for future job opportunities. This study investigates the impact of internship experiences on accounting students' career preparedness. Employing the Experiential Learning Theory (ELT) and Social Cognitive Theory (SCCT), it theorises that these experiences enhance students' self-efficacy and professional outlook. A qualitative approach was adopted, and data was collected through interviews with accounting students. A total of 13 interviewees were involved in this study. Thematic analysis was applied to analyse the results provided by the interviews. The objectives of this study include exploring accounting students' perceptions of the value and impact of internship experiences, examining the skills and knowledge gained during internships and their relevance to future careers, and identifying challenges and successes related to internship programs in accounting education. The results show that internships assist in building up students' soft skills, such as professional networking, problem-solving, time management, and communication. This study also found that the interns' technical and soft capabilities can be enhanced through internships. Internship experience also allows accounting students to improve their confidence, which is vital for future career advancement. It helps to improve the preparedness of accounting students for working in the real world and their employability in the industry.

Keywords: Accounting Internship, Experiential Learning Theory, Social Cognitive Theory, Soft Skills, Technical Skills.

Introduction

In the accounting field, practical experience becomes constantly valued, showing the significance of future accountants acquiring expertise in the practical environment. Accountants require various skills, including producing, arranging, collecting, communicating, and distributing financial reporting to help decision-making within a

company create intelligent decisions (Marshall et al., 2017). People describe accounting as a form of language in business, meaning it is significant for most of the public, including companies' executives, to have some basic accounting knowledge (Marshall et al., 2017). The understanding that practical abilities are as essential as academic understanding inspires the transformation, which focuses on sufficiently preparing students for future employment requirements. Therefore, the priority has changed to understanding how internships affect accounting students' preparation for their working lives. Accounting students must complete their internship to graduate. Some studies have illustrated the theoretical advantages of internships for accounting students, such as the research conducted by Gault et al (2010) and Violette, Hendrix, and Violette (2013). Ballantine et al (2008) argue that working experience is vital for undergraduate accounting students. Obtaining credit for an internship can offer opportunities that contribute to beneficial career choices while providing one with a competitive edge in the accounting employment sector. However, for students enrolled in the internship programme to obtain experience, they should prepare well.

Internships have grown significantly in the accounting industry, especially when providing students with the knowledge and experience they require for future job opportunities. The study of Martin and Wilkerson (2006) showed that internships significantly build accounting students' understanding and abilities. However, they may not significantly influence their motivation to study or interest in accounting. This indicates that internships are more valuable for improving a profession than schoolwork. An internship enables accounting students to establish substantial personal and social skills, emphasising the advantages of experiential education (Beck & Halim, 2008). In addition, Cord et al (2010) found that internships promote students' decision to seek accounting as a job by strengthening their knowledge of accounting concepts and assisting them in preparing for the job.

Furthermore, past internship experience enhances students' job interview performance, mainly when visiting big accounting companies (Pasewark et al., 1989). According to Mohaidin et al (2017), internships enhance students' primary options and broaden their practical experience, improving schoolwork and positively impacting employment. Lastly, internships can affect students' perspectives on essential job-related factors, which may influence their futures as beginning accountants (Green et al., 2011).

Most of the recent research on internships has paid attention to qualitative evaluations of the results and employer insights (Smith, 2018; Johnson et al., 2020) and often disregards the students' personal experiences. The focus on quantitative measures and employer views obscures the complex and intimate aspects of students' internship experience, making it more challenging to understand how the experience influences students' career preparation. Although multiple studies highlight the success and challenges of completing internships, there is an apparent desire to study the variables more deeply regarding students' long-term employment preparation (Stanley & Marsden, 2012). The research usually addresses the achievements and difficulties of exploring the more significant implications for student's future career paths.

Under the research of Bandura (1997); Lent et al (1994), there is a substantial learning gap regarding the emotional and mental elements of the intern's background in the accounting

field, including personal plans, expectation of consequences, and self-assurance. A person's self-assurance, or confidence in one's capacity to achieve a specific task, is essential for deciding how confident and effective interns are in their internship programme. Students' preferences and habits are affected by expectations of results, which has a consequence on their professional growth and education. Moreover, more knowledge is needed to make it easier for students to understand how internships assist accounting students in preparing well for re-employment. The insufficiency of in-depth learning of the emotional and mental aspects could be caused by overlooking key elements that influence the internship experience and learning consequences in the workplace. Learning and applying these factors in research on internship and education programmes may offer vital knowledge into how internships affect students' emotional and mental aspects, thus enhancing their general readiness and skills in the accounting industry.

Using the Experiential Learning Theory (ELT) and Social Cognitive Theory (SCCT) as a theoretical foundation, the present study aims to achieve the following objectives: (i) Explore accounting students' perceptions of the value and impact of internship experiences; (ii) Examine the skills and knowledge gained during internships and their relevance to future careers; and (iii) Identify challenges and successes related to internship programs in accounting education.

It is acknowledged that the study's findings will benefit various accounting education stakeholders. For example, the advantages of internships extend beyond better employment and accomplishments in career interviews. The effectiveness of interns in giving an advantage in the hiring market can be observed by the propensity of recruiters to recognise students with previous internship experience as being better prepared for beginning positions (Pasewark et al., 1989). Additionally, intern experience helps connect student learning goals and organisational requirements, especially in soft skills necessary for achievement in the accounting sector (Persteiner, 2015). Furthermore, internships impact students' abilities, which companies find desirable, leading to a substantial change in how they approach the work environment. For students prepared to deal with the requirements of the accounting industry, a shift in perspective is vital (Green et al., 2011). In addition, internships have an excellent contribution to student performance by providing practical scenarios for conceptual knowledge and promoting the development of accounting students (Thilakeratne & Madurapperuma, 2013).

Theoretical Framework

Experiential Learning Theory (ELT)

According to Kolb & Kolb (2009), Experiential Learning Theory (ELT) emphasises that learning turns experience into knowledge. This transformation involves passive acceptance and active encouragement from learners as they strive to make sense. Citing Kuhn (1995), learning is a complicated and continuous path, marked by individual circumstances and the broader social context. As a result, learners must take an expansive view of their thinking to combine new whole-pattern thinking from observations and reflections. At the same time, this process carries strict demands on intellectual standards that would not countenance blind acceptance of ideas (Farris, 1972).

Accordingly, ELT underlines the crucial role of first-hand experience in acquiring knowledge. Kolb & Kolb (2005) argue that learners must interact directly with the material, i.e., write literally, because engagement enhances understanding and recall. In an educational context, this theory endorses methods that require students to participate and reflect, guiding them through a cycle of experiences and observations until they gradually generate experimentally verified ideas.

More specifically, ELT is critical in education in practical disciplines such as accounting. In accounting, a substantial practical element in fiction works affects human lives. Ballantine et al (2008) noted the significant benefits of integrating experiential learning activities (ELAs) into accounting curricula, highlighting the growing demand for practical skills among university graduates. Many investigations (Wolcott et al., 2002; Rodgers et al (2017) have supported the principle that such events extend theoretical study and foster essential critical thinking skills by combining real-world use with academic material.

In addition, ELT is something one can do with others. 'There is no provision in accounting education that is more important than the development of effective levels of ELAs for both educators and students.' Regarding accounting education, the approach to ELT still faces challenges, leading many interlocutors to believe the following: (Rodgers et al., 2017). The angles of experiential study might block or adversely affect more traditional logical, currently dominant, logical studies.

Social Cognitive Career Theory (SCCT)

Lent et al (1994) introduced Social Cognitive Career Theory (SCCT), which offers a multifaceted method of understanding self-efficacy. This includes, among other things, career goals and outcome expectations. Because of external supports and restrictions, these elements can significantly alter career desires and actions. The theory emphasises how individual traits and past experiences, filtered through these external contexts, influence one's subsequent career life.

This model is especially pertinent in accounting education: cultivating self-efficacy and anticipated results could significantly influence students' academic performance. In a recent study by Zola et al (2022), SCCT originated as an essential tool for understanding how students' convictions in their capabilities affect their career aspirations in medium and even large companies in the accounting field. Schoenfeld et al (2017) use these insights to craft teaching strategies that aid students in developing a more robust and consistent understanding of their profession.

The Role of Internships in Accounting Education

Leadership Skill Development

For accounting students, internships have become all the more important, serving as a link connecting theory to practice. They are an excellent way to boost students' knowledge and skill development. Besides helping them appreciate the subject matter, these experiences also breed essential leadership and management abilities. Leadership internships, whether year-round or summer positions are an additional ideal circumstance. Internships are beneficial. Jiao's (2023) study confirms this. Practical projects offered through internships test the effectiveness of leadership in group management and prevent the fragmentation of

complex project dynamics. While internships, in general, are beneficial, what goes on during them regarding specific skills, such as communication proficiency, can be quite different. One study, for instance, stated communication development during internships might be more potent than training in leadership and thinking ability (Yamamoto and Iwatsu 2008). However, employers see tangible benefits from these programs and value them highly. Undergraduate students just out of university are better prepared for work because their exposure has been practical involvement during internships (Nel, 2017).

Technological Knowledge Development

Accounting education must go beyond traditional methods and impart substantial technological abilities in today's digital world. With an internship, students can learn and apply technologies in real-life settings, which is characteristic of this unique type of experiential knowledge (Pernsteriner, 2015; Maelah et al., 2014). The accounting profession is increasingly adopting digital tools and losing market share in accounting services, necessitating graduates who understand these techniques and possess their skills (Cijan et al., 2019). Stoian et al (2022) advocate integrating the acquisition of practical technology skills with a solid educational foundation in accounting. This allows students to be ready for current job market demands and, simultaneously, prepared for future technological advances.

Accounting Learning and Professional Development

Practical experiences such as internships provide great practical value to recruits. These competencies align with the International Education Standards (IES) specifications, which underline the skills needed for professional success in accounting (Palmer et al., 2004). While Riahi-Belkaoui and Sumarna (2017) maintain that colleges align with this system of values, they also point out a gap between what institutions stress and what the industry calls for. Hence, schools must move their curricula more by professional standards and expectations.

Experience in the Real World

There can be no exaggeration about the value of real-world experience. In the accounting profession, nothing shapes students more than their internships. By allowing them to serve in real-life situations, their knowledge and skills become capabilities that prepare them for the job market (Stanley, 2013; Chevis et al., 2011). It is the skill practice to get work experience that becomes a bridge from theory to practicality (Wang et al., 2018).

Gaps in the Literature Related to Students' Perspectives on Internship Experiences

University Management

Universities' management methods can significantly influence the standards of accounting training. Scholars like Bisoux (2016); Walker (2017) have expressed apprehensions over tenure, evaluation methodologies, and reliance on standardised evaluations. These challenges suggest that there are structural flaws inside higher education that could weaken the implementation of competent accounting programmes. Consequently, further study must investigate these limitations and propose methods to enhance accounting education (Eschenfelder et al., 2014).

Teaching Challenges

The accounting sector is undergoing rapid and unprecedented evolution. Accounting education needs to work on keeping pace with the fast-changing technology landscape. The

concerns Chen (2016) raised regarding the relevance and timeliness of the curriculum are equally important, regardless of the challenges faced in the past or our current era. Efforts to improve accounting education should prioritise the implementation of competency-based frameworks and updated teaching materials. This approach would enhance students' readiness for professional success rather than changing the policy regarding practice session hours (Abbott & Palatnik, 2018; Hammond et al., 2015).

Business and Professional Development

To enhance the competitiveness of graduates from accounting educational programmes upon their entry into the workforce, it is imperative to ensure that these programmes align with the industry's demands. (Additional/ composition) Graduates are eligible for admission into the Accounting Programme. According to Wilkerson (2010); Hasan (2016), particular accounting instructors regard teaching and instruction as suitable for graduate-level study. To provide graduates with the required skills and discipline for future employment, they should prioritise practical job experience rather than excessively pursuing academic qualifications once they have chosen a profession or career field (Fogarty & Black, 2014). To keep up with the demands of the industry and adapt to the changing times, educators need to include the most up-to-date information from the industry in their classrooms (Fogarty & Black, 2014).

Employer Expectations

Employers are actively searching for individuals with technical and interpersonal abilities. Furthermore, students are increasingly expected to fulfil additional prerequisites, such as gaining practical experience, before completing their college education. Internship education can significantly reduce the disparity between theoretical knowledge and practical skills required in a particular field (Pernsteiner, 2015; Low et al., 2016).

Internship Value

Internships are crucial for accounting students to enhance their abilities and establish a solid groundwork for their profession. Although we recognise the importance of internships, additional research is necessary to comprehensively understand how they effectively prepare individuals for employment and improve their abilities. We advocate for thorough examination to gain a deeper understanding of how internships might be enhanced to benefit both students and the accounting profession (Beard, 2007: 335; Gracia, 2010: 461; Stanley, 2013: 227).

Additional Insights on Experiential Learning Theory in Accounting Education

The Experiential Learning Theory, as described by Kolb & Kolb (2009), not only enhances students' understanding of academic material but also provides them with the necessary adaptive abilities that are increasingly demanded in today's rapidly evolving society. Integrating ELTs into accounting programmes helps enhance students' analytical thinking and judging abilities in practice. Educators facilitate the application of theoretical information by creating scenarios that mimic real-world corporate operations or finance processes, enabling students to make accounting decisions. This statement highlights the ability of a particular approach or method to bridge the gap between theoretical learning in a classroom setting and practical application in a real-world professional environment (Rodgers et al., 2017). This strategy validates the theoretical knowledge imparted to students and enhances their

creative ability and critical thinking, preparing them for leadership positions in business that include addressing complex problems.

In addition, educators employing ELT can produce tailored learning experiences well suited to the precise requirements of a diverse array of students. This makes it possible for them to use symbolic or interpretive media which matches their style or bent. Such flexibility greatly enhances students' enthusiasm and participation. Engagement and motivation are two of the most critical factors in higher education. They are both crucial for student learning results and academic achievement. Therefore, we propose that educators actively pursue new learning activities aligning with specific educational goals. At the same time, these must meet increasing demands from the accounting industry. When this approach is followed, these programs will produce superior graduates who are highly proficient technically and have the creativity, imagination, and flexibility to meet modern business's ever-changing demands.

Research Methodology

Evaluating the effect of internship experience on accounting students' job readiness needed a reliable and complete methodology. A qualitative methodology will be applied to obtain the perspectives of the individuals interviewed about the influence of internship experience on accounting students' preparedness for the workforce. Conceptual and theoretical improvement can be obtained by qualitative method designs, which also provide that all crucial viewpoints are collected (Greene et al., 1989).

Sample Size

Ten interviewees in accounting majors who have done their internship programs, ranging in age from 20 to 25 years old, and had finished at least one internship program in their accounting education, took part in the interviews. The participants were not chosen according to their ethnic background because the ethnic demography did not influence the study's findings. 20- to 25-year-olds as respondents because they could reflect on the recent internship program in accounting education. For example, they may provide the latest information about the internship, so the perspective provided by the participants can benefit from this study. Besides, internships with different range of ages might offer a wide variety of experiences and viewpoints. Henceforth, the research outcome can benefit from their diverse insight, indicating complexity and detail specific to their profession.

Interview Questions and Data Collection

Twenty-one (21) interview questions were asked during the interview session. There are five (5) questions designed for each objective of the research, so a total of fifteen (15) questions to examine the impact of internship experiences on accounting students' career preparedness. The following six (6) questions are designed for the individual demography: age, gender, when the internship begins, internship period, internship company, and internship position. The interview question explores how internship experiences affect accounting students' career preparation. Every individual will be asked questions in comprehensive, semi-structured interviews to examine their opinion on their career readiness and how they encounter internships.

Moreover, open-ended questions are applied solely or in addition to other interview methods to understand topics better, identify procedures, and discover possible implications of observed relationships (Busetto et al., 2020). Open-ended questions will be

asked in the interview because they encourage discussion on research topics like completed tasks, challenging experiences, knowledge and abilities gained, and general impact on preparation and employment aims.

The interview session may be around 20 to 35 minutes. To guarantee effortless data collection, the researcher will start by generating an environment of comfort and relaxation for the interviewees, which may boost their willingness to speak freely about their viewpoints in the subsequent sessions. When the individuals being interviewed are cosy, the researcher starts the interview section by defining the aims of the interview for every interviewee. After the interviewees are approved to continue to the next part of the interview, the researcher will ask them the interview questions.

Data Analysis

The interview data will be analysed using thematic analysis. Based on Palinkas's thesis (2014), thematic analysis was employed to connect with the data and establish the themes according to my research. Thematic analysis is a primary method for studying the relationships between internship experiences and accounting students' readiness for employment.

The first stage of theme analysis includes effectively absorbing the information obtained from the interviews. The stage is essential because it allows the researchers to develop an extensive knowledge of the complexity and details of the information. This step requires repeatedly reviewing the interviewees' notes and recognising frequent themes and theories (Villegas, 2023). The study aims to comprehend the variety of opinions, experiences, and considerations of the respondents about the methods of how the intern experience has affected their preparedness for their professional. This phase sets the basis for the whole research because it develops valuable and significant themes that necessitate an in-depth knowledge of the subject. After becoming familiar with the data, the researcher will group related themes into different categories. Themes are broader patterns that arise in the information collection and suggest some engagement and view to the study topic. In this phase, logical themes are produced, and crucial details about the data are expressed (Jenna, 2021). For instance, the theme is based on the objective. The categories are thoroughly investigated to reflect the complete information set correctly. According to consistency and priority, themes can be enhanced, separated, combined, or omitted (Delve Qualitative Coding Explainer Video, 2022). This phase ensures that the thematic framework established correctly reflects the information and provides valuable perspectives on how internships influence students' workforce readiness. It involves confirming the analysis's reliability and ensuring the concepts are distinctive and unmistakable.

After categories have been grouped, they are all offered definitions and titles. This requires clarifying what each subject implies about the data and its vital relationship to the study topic (Naeem et al., 2023). The entire topic is simplified to the fundamental elements, delivering an understandable and helpful overview focusing on the topic's impact on comprehension of how student internships cause career readiness. This part develops the topics for the discussion and explores the analysis clearly and in greater detail.

The last phase is writing the results and combining the thematic analysis with interview questions and a literature review. This includes comprehensively defining each subject,

strengthened by extracted information, which provides instances of the subject, and elaborating on how the themes combined to respond to the interview question (Rutten, 2021). The analysis takes place in the framework of an array of recently published papers, showing how the outcomes back, develop upon or challenge past studies. The research's aid in recognising and boosting internship experiences in accounting education programs has been highlighted, besides its consequences for practice, industry, and further studies (Partelow, Hadjimicheal & Hornidge, 2023).

Ethics Considerations

Ethical concerns must be addressed to protect participants' privacy and security. Protecting interviewees' anonymity is vital to ensuring their privacy and enhancing their research process confidence (Shaw, 2003). Researchers must employ special care to preserve private information collected from interviews (Newman et al., 2021) and interview sessions and maintain respondents' anonymity in any following study or articles released. For example, the researchers conducted the interviews without recording, and to protect respondents' privacy, the researcher decided to capture all information and perspectives provided by interviewees.

Additionally, the beneficence concept highlights the researcher's moral obligation to consider participants' comfort first (Holloway & Wheeler, 1995). This entails balancing avoiding any possible risk or dissatisfaction with maximising the advantages of participating. The researchers should apply procedures to prevent any detrimental outcomes on respondents and meticulously examine the ethical value of the methodology.

Results

To examine the impact of internship experiences on accounting students, five (5) questions were asked for each research objective. The questions are related to (i) the value and impact of internship experience, (ii) skills and knowledge gained during internships and their relevance to future careers, and (iii) challenges and successes related to internship programs in accounting education.

Demographic of Interviewees

Table 4.1

Res Demographic of Interviewees

Interviewees (ID)	Gender	Age	Begin Internship Date	Internship Period	Internship Company
R1	Male	24	May 2022	5 months	Big Four Company
R2	Male	22	August 2023	3 months	Big Four Company
R3	Male	21	July 2023	6 months	Local Audit Firm
R4	Female	25	March 2020	6 months	Big Four Company
R5	Male	25	January 2022	6 months	Local Audit Firm
R6	Female	20	March 2021	6 months	Local Audit Firm
R7	Female	23	July 2021	6 months	Local Audit Firm
R8	Male	24	May 2022	4 months	Local Audit Firm
R9	Female	23	September 2023	3 months	Local Audit Firm
R10	Male	22	May 2023	3 months	Local Audit Firm
R11	Male	23	November 2022	6 months	Local Firm
R12	Male	23	October 2022	6 months	Local Audit Firm
R13	Female	23	October 2022	6 months	Local Audit Firm

Table 4.1 shows the demographic of interviewees. It includes eight (8) males and five (5) females, and their age range is around 20 years old to 25 years old. Their internship period is three (3) months to six (6) months. Most of the interviewees interned at Local Audit Firms, with around nine (9) respondents; three (3) interviewees are from Big Four Companies, and the remaining one (1) interviewee interned at a Local Firm in the accounting department.

Research Objective 1: Students' Perspective of Internship

Obtaining Accounting Knowledge Skills

All interviewees mentioned that gaining accounting skills is most beneficial during their internship. The skills include preparing various documentation for the company, sampling testing, and various audit procedures. This helps to improve the understanding of accounting knowledge in real-world situations. One of the interviewees stated that:

"My internship experience in an audit firm has given me a real insight of the actual business environment, and it helps me to gain a better understanding of what I have learned." (R4)

One of the interviewees claimed that:

"It is an excellent experience; I learned many things, such as how to do vouching, audit of dormant companies, and what to do during a stock take." (R1)

Lastly, five (5) interviewees mentioned that they learned accounting software such as UBS, Auto Count, Xero, SAP software, and Microsoft Excel during the internship period. They asserted that:

"Usage of accounting software (UBS, Auto Count, Xero) is a good experience. I learned a lot" (R8)

"Exposure to accounting software (SAP software) and other business software that help to support their business finance and accounting transactions." (R11)]

Generally, the assertions of the interviewees are in line with the research of Sukmawati (2022), which shows that internship programs done by students have effectively prepared students for their future employment and improve their practical knowledge. Through this real-life learning experience, interns could obtain hands-on experience during their internship. (Swindle & Bailey, 1984; Cord et al., 2010; Duff et al., 2020)

Soft Skills and Professional Development

Around six (6) interviewees mentioned that problem-solving and time management are crucial in their internship experience. This is because many tasks in the accounting field should be done simultaneously, and problem-solving is deemed essential for them. Some interns indicated the statement below:

"I think without problem-solving skill is an important skill needed to survive and accomplish to the task and this is on top of the advanced knowledge we learnt in class." (R5)

"Time management is the most vital part, in my opinion." (R6)

Communicating and professional networking are also essential skills we learned during our internship. There are five (5) interviewees agreed with this statement. Internships allow them to enhance their communication skills when dealing with clients and seniors and develop a professional network to know high-profile people. Two (2) interviewees mentioned the following statements about professional networking:

"I think it is important to explore networking aspects, such as workplace culture and networking with professionals" (R2)

"Communicate with a lot of clients and the opportunity to build the confidence to deal with clients." (R3)

Three (3) interviewees highlighted the importance of having a good senior during their internship. An interviewee provided the following statement:

"Led by a good senior is very important for learning; I will take the initiative to acquire knowledge from seniors, and this is valuable for me." (R4)

Internships provide an excellent chance for interns to acquire various soft skills, including problem-solving, team collaboration, and communication skills (Maelah et al., 2014) and gain valuable work experience. According to Pemsteiner (2015), many business enterprises seek to hire recruits with various soft skills, such as communication and time management. Hence, having these soft skills may improve one's employability.

Enhance Confidence

Based on the interview, six (6) out of thirteen (13) interviewees pointed out that they can apply their theoretical knowledge to practical experience, enhancing their confidence regarding their accounting abilities and skills. The other six (6) interviewees mentioned that learning practical and interpersonal skills like communication, Microsoft, and problem-solving skills can build their confidence. One (1) interviewee stated that she can learn accounting knowledge to help her gain confidence. The statement pointed out by the interviewees:

"Apply my learning to real-world situations." (R2)

"Have learned many skills like communication skills, problem-solving skills, computer skills, and critical skills that gain my confidence." (R9)

"Because my accounting basic is not enough, so I learned many accounting knowledge in my internship." (R13)

Learning and implementing theory to reality issues may significantly help accounting students improve their confidence (Boyce et al., 2001). Moreover, practical and interpersonal skills like

communication and problem-solving were critical for building internship confidence in accounting (Chaffer & Webb.,2017).

Challenges Faced

Six (6) interviewees indicated that handling documentaries manually, auditing a company independently, and becoming more familiar with technical analysis have been challenging. Four (4) interviewees mentioned they experienced the issues of meeting tight deadlines and a large workload, which influenced their initial view of the internship. Furthermore, two (2) out of thirteen (13) interviewees stated they need help to apply their theoretical knowledge to real-world situations. Another one (1) mentioned that communication skills are hard. For example, he finds dealing with clients and seniors difficult because he is introverted. The statement indicated by the interviewees:

“Work arrangement meet deadlines, need to complete work with minimum supervision, need to tackle a technical question from the client.” (R8)

“Hard to apply my theoretical knowledge to the real-world situation.” (R4)

“An effective communication skill is essential, because I am an introverted person, feel like a deal with the client is very hard.” (R10)

Some students could face challenges during their internship because this is the first time interns have faced the real world (Chen & Downing, 2006). Furthermore, fear of failure is the most common challenge, and if an internship cannot solve it, they may give up on the internship period. Further issues may include poor communication, unfamiliarity with accounting practices and so forth (Smit & Doren, 2004).

Objective 2: Skills and Abilities that are beneficial for a future career Expertise in Technical Accounting Abilities and Soft Skills

The most significant number of interviewees, around eight (8) out of thirteen (13), think that accounting software and computer skills are critical skills they obtain from their internship experience and can directly apply to future employment. The second largest number, seven (7) interviewees, stated that audit skills are essential for their future professional careers. For example, auditing skills involve stock-taking, vouching, sampling techniques, etc.

Moreover, around six (6) interviewees also opined that they learned various skills in understanding and interpreting accounting standards. These can help them in job seeking in the future. Specifically, the knowledge and skills comprise accounting standard knowledge (IFRS and MFRS) and documentation procedures. Some interviewees also pointed out that they obtained tax knowledge and opined that tax applicants are necessary in the accounting industry.

More than half of the interviewees also provide soft skills like communication, teamwork and problem-solving, which contribute significantly to accounting career preparation. Nuris & Istyaningputri (2021) pointed out a significant relationship between employment opportunities and industrial experience, meaning students with work experience and strong skills may get a better job offer. Apart from that, accounting education helps to strengthen students' ability to look for a job as it improves their analytical skills. Other essential skills

include communication and teamwork skills (Stephenson, 2017). Harrast et al (2010) stated that technical skills and internship experience are required for the work requirement.

Significance for Prospective Jobs

Thirteen (13) interns mentioned that their internship experience had shaped their expectations about the potential consequences of their abilities and knowledge in their careers. This is because students have learned various skills and knowledge, including soft skills, real-world applications, and practical accounting skills. Most interviewees, nine (9) interviewees, directly indicated yes; nevertheless, the remaining four (4) interviewees also stated they had been influenced a lot by internship experience, but they did not answer directly. For example, some interviewees stated the statement below:

“Yes, internship gives me the experience to let me understand the reality of the accounting industry.” (R5)

“Enhance my confidence in SAP software because I have experience in the software.” (R11)

By participating in an internship program that provides real-world knowledge and develops work practices, interns may improve their job skills, which are vital for their accounting careers (Sugahara & Dellaportas, 2018). Practical experience will be required to prepare for future employment and narrow the gap in the accounting education programme (Rodgers et al., 2017).

Avoidance and Preference

Seven (7) out of thirteen (13) respondents highlighted that they wanted to avoid areas of accounting like double entry, internal control, sustainability accounting, and others. Furthermore, two (2) respondents tried to refrain from auditing areas, such as auditing, for their future careers. Moreover, the other three (3) interviewees mentioned that he might avoid a company with insufficient accounting knowledge and information, technical skills, and hard copy documentaries.

One (1) interviewee suggested that they prefer digital copy documentation instead of hard copy documentation because this may save their time and cost. Auditors and accountants can search for information with a click, and there is no need to waste their time reading all documents. Additionally, one (1) respondent avoids the accounting department for future employment; he prefers the tax or audit department because he feels that many accounting software can replace humans. The interviewees suggested the areas of interns' preferences in future careers.

“Prefer digital copy instead of hard copy.” (R7)

“Avoid the accounting department; I prefer tax or audit department because I feel like accounting software can replace humans.” (R11)

Goal and Growth for a Job

A considerable number, seven (7) interns, suggested that a chance for networking has become vital for professional development. Teamwork is also considered necessary in the accounting industry. Six (6) interviewees emphasised that personal and professional

development is crucial. Individual skills, including soft and practical skills, are beneficial in a future career—recognising the significance of an internship in gaining knowledge about the business culture and procedures. Previous research emphasises that in the accounting community, employees will find opportunities to network and participate in business conferences, collaboration events, and training courses (Law et al., 2020).

The International Education Standards (IES) 2010 describes that an accountant's abilities, including time management and self-learning, are vital in accounting professionals (De Lange et al., 2013). Furthermore, these skills may help accounting professionals to communicate effectively in oral and written communication and writing skills Kilpatrick & Wilburn (2010), and such skills are essential to improve one's practical and technical competencies necessary in accounting, focusing on financial reporting, auditing skills, and IT abilities (Lingmei, 2011).

Objective 3: Challenges and Success in Internship Programs

Difficulties During Internship

Seven (7) out of thirteen (13) respondents indicated that multitasking and accounting performance are their challenges in the internship period. Around five (5) interns stated that the main difficulty during their internship was inadequate knowledge and technical ability. For instance, interns needed to become more familiar with documentaries, technical issues, and Microsoft Excel skills. The remaining one (1) interviewee mentioned that remote work was quite hard for him during his internship.

Respondents provide the following statement.

“Because my senior resigned, I needed to complete my task with minimum supervision, so I needed to reference my company records or do research on my own.” (R8)

“During my internship, still under MCO, I needed to do remote work; I feel like remote work cannot get the information clearly, so my company uses Microsoft Teams as our communication platform; anything not sure can be asked through Teams.” (R6)

Jiang-Lin (2005) recognises some difficulties related to remote internships, particularly the demands for expert application of technology and direct communication platforms. Although students obtain crucial soft skills during an internship, their technical knowledge often needs more priority (Min, 2006).

Achievement During Internship

Most of the interns, ten (10) out of thirteen (13), pointed out that the most significant achievement obtained during the internship period is the opportunity to enhance their technical skills and soft skills, which include handling dormant companies, auditing low-volume companies on their own, applying Power BI to run audits, identifying errors, dealing with government bodies, and preparing audit reports. Two (2) indicated that professional development is achieved during the internship, like completing the task assigned by a senior and successfully auditing a large company.

The statement below stated by the interviewee:

“Deal with government body because I communicate with them by myself.” (R13).

Merianos et al (2022) demonstrate the valuable influence of internships on soft skills such as communication and teamwork. Moreover, as mentioned by Xia-Jun (2008), technical and soft

skills play a critical part in career development. Internships promote the practical use of theoretical information, therefore boosting job readiness. Students may develop a wide range of abilities and skills needed for employment achievement from internship involvement (Craigie & Chi, 2023).

Addressing the Gap between Reality and Expectations

Thirteen (13) out of thirteen (13) highlighted that they will accept and adapt when they face a difference between reality and expectation during an internship. For example, the interns will try to think positively, consult with managers or peers, get advice from seniors, or adapt to the situation as soon as possible. Therefore, respondents have no choice but to give in during their internship; they should accept and adapt to the scenarios when the reality differs from expectations. As the respondents pointed out, the statement below:

“Learn to see things from different angles and positive sides.” (R3)

The Internship Experience Effect on the Viewpoint of the Internship Program.

All respondents mentioned that their internship influenced their opinion about the value of internship programs in accounting education. Nine (9) out of thirteen (13) opined that they benefited from internships as they acquired actual-world experience. The internship allows them to transform their theoretical knowledge into practical experience.

Two (2) interviewees felt that what they learned from practical experience may assist them in gaining knowledge of accounting practices. They mentioned the significance of building soft skills like interpersonal and communication abilities to help them be successful in the future. They also said that internships benefit their professional growth. For example, *“Yes, because I used my internship experience to find my first permanent career”* is provided by (R5).

Accounting internships allow students to apply theoretical knowledge in the real world, especially accounting software, which is vital for students' professional growth (Teo & Tay, 1994). Internships also encourage the expansion of crucial soft skills that the company has placed significant importance on (Sawani et al., 2016).

Conclusion

The research examined various issues and challenges of accounting internships. The study found internships provide a vital chance for students in accounting to transform their understanding of education into a real-world experience. Internships let them acquire more accounting software skills, enhance their understanding of accounting standards, and build technical abilities. The preparedness of students for complicated concepts and the structure of the accounting profession is significantly improved by hands-on knowledge, which also enhances the employability of accounting students. The interns can apply knowledge and skills in a practical setting, which helps to improve their confidence.

The study confirms what ELT proposed: internships benefit accounting education by enabling students to implement their academic understanding in real-world situations. It also pairs with SCCT by highlighting the internship's success, which may boost the student's confidence and enthusiasm for becoming a professional accountant. Therefore, the study enhances our understanding of the theoretical basis, justifying the crucial role of internships in accounting programmes for career growth and education.

This research suffered from several limitations that could influence the reliability of the findings. All interviewees are from private universities, and the analysis of the study is based on the interviewees' self-reported experience. Students might perceive their internship as

positive or negative compared to what they initially experienced. Future studies could adopt a mixed method where a survey questionnaire could be conducted. A larger sample size from more diverse demographic profiles may help improve future studies' reliability.

Acknowledgment

Publication of this work was supported by HELP University, Malaysia [Publication Charge Support Grant 24-05-011]

References

- Ballantine, J. A., Duff, A., & Larres, P. M. (2008). Accounting and business students' approaches to learning: A longitudinal study. *Journal of Accounting Education*, 26(4), 188–201. <https://doi.org/10.1016/j.jaccedu.2009.03.001>
- Bandura, A., Freeman, W. H., & Lightsey, R. (1999). Self-Efficacy: the exercise of control. *Journal of Cognitive Psychotherapy*, 13(2), 158–166. <https://doi.org/10.1891/0889-8391.13.2.158>
- Beard, D. F. (2007). Assessment of internship experiences and accounting core competencies. *Accounting Education*, 16(2), 207–220. <https://doi.org/10.1080/09639280701234625>
- Beck, J. E., & Halim, H. (2008). Undergraduate Internships in Accounting: What and How do Singapore Interns Learn from Experience? *Accounting Education*, 17(2), 151–172. <https://doi.org/10.1080/09639280701220277>
- Boyce, G., Williams, S., Kelly, A., & Yee, H. (2001). Fostering deep and elaborative learning and generic (soft) skill development: the strategic use of case studies in accounting education. *Accounting Education*, 10(1), 37–60. <https://doi.org/10.1080/09639280110040971>
- Busetto, L., Wick, W., & Gumbinger, C. (2020). How to use and assess qualitative research methods. *Neurological Research and Practice*, 2(1). <https://doi.org/10.1186/s42466-020-00059-z>
- Chaffer, C., & Webb, J. (2017). An evaluation of competency development in accounting trainees. *Accounting Education*, 26(5–6), 431–458. <https://doi.org/10.1080/09639284.2017.1286602>
- Chen, M., & Downing, L. (2006). Using simulations to enhance students' learning in management accounting. *Journal of Hospitality & Tourism Education*, 18(4), 27–32. <https://doi.org/10.1080/10963758.2006.10696872>
- Chen, T. T. Y. (2016). Stumbling blocks in the implementation of accounting education reform: Evidence from Hong Kong. *Journal of Education for Business*, 91(6), 303–310. <https://doi.org/10.1080/08832323.2016.1197878>
- Cord, B., Bowrey, G. D., & Clements, M. D. (2010). Accounting Students' reflections on a regional internship program. *DOAJ (DOAJ: Directory of Open Access Journals)*. <https://doaj.org/article/bdf9a97d43b44ee687f33d2c446c0454>
- Craigie, G., & Chi, H. (2023). Preface: 2nd International Conference on Governance of Accounting and Global Business Management (GAGBM 2023). *Highlights in Business, Economics and Management*, 11, 1. <https://doi.org/10.54097/hbem.v11i.7568>
- De Lange, P., Jackling, B., & Basioudis, I. G. (2013). A framework of best practice of continuing professional development for the accounting profession. *Accounting Education*, 22(5), 494–497. <https://doi.org/10.1080/09639284.2013.824197>
- Delve, Qualitative Data Analysis Tips. (2022, April 27). *Thematic Analysis | Explanation and step by step example* [Video]. YouTube.

- <https://www.youtube.com/watch?v=rvMf1cbctYM>
- Farris, G. F. (1972). The effect of individual roles on performance in innovative groups*. *R & D Management*, 3(1), 23–28. <https://doi.org/10.1111/j.1467-9310.1972.tb00992.x>
- Gault, J., Leach, E., & Duey, M. (2010). Effects of business internships on job marketability: the employers' perspective. *Education + Training*, 52(1), 76–88. <https://doi.org/10.1108/00400911011017690>
- George, V., Joseph, V., & Ralph, H. (2013). Hiring academically inexperienced accounting interns: Exploring the challenges and benefits: Certified Public Accountant. *The CPA Journal, New York*, 83(1), 11–12. <https://www.proquest.com/docview/1316201671?sourcetype=Scholarly%20Journals>
- Ghani, M. A., & Suryani, A. W. (2020). Professional skills Requirements for Accountants: Analysis of Accounting job advertisements. *Jurnal Akutansi Riset/Jurnal ASET (Akuntansi Riset)*, 12(2), 212–226. <https://doi.org/10.17509/jaset.v12i2.26202>
- Gracia, L. (2010). Accounting students' expectations and transition experiences of supervised work experience. *Accounting Education*, 19(1–2), 51–64. <https://doi.org/10.1080/09639280902886033>
- Green, B. P., Graybeal, P., & Madison, R. L. (2011). An exploratory study of the effect of professional internships on students' perception of the importance of employment traits. *Journal of Education for Business*, 86(2), 100–110. <https://doi.org/10.1080/08832323.2010.480992>
- Greene, J. C., Caracelli, V. J., & Graham, W. F. (1989). Toward a conceptual framework for Mixed-Method evaluation designs. *Educational Evaluation and Policy Analysis*, 11(3), 255–274. <https://doi.org/10.3102/01623737011003255>
- Harrast, S., Strong, J., & Bromley, R. (2010). More Accounting Theory or More Information Technology. *The Accounting Educators' Journal*, 20(1), 1–20. <https://scholars.cmich.edu/en/publications/more-accounting-theory-or-more-information-technology>
- Holloway, I., & Wheeler, S. (1995). Ethical issues in qualitative nursing research. *Nursing Ethics*, 2(3), 223–232. <https://doi.org/10.1177/096973309500200305>
- Jansen, D. (2024). *What (Exactly) is thematic analysis?* Grad Coach. <https://gradcoach.com/what-is-thematic-analysis/>
- Jiang-Lin, N. (2005). Network and the development of accountant. *Journal of Hunan University of Science and Engineering*. https://en.cnki.com.cn/Article_en/CJFDTOTAL-JMLK200510053.htm
- Jiao, Y. (2023). Examining the Relationship between the Integration of Industry and Education and Student Career Mental Health Development: A Case Study of First-year Enterprise Internship at Shanghai Business Accounting School. *International Journal of Education and Humanities*, 9(1), 73–76. <https://doi.org/10.54097/ijeh.v9i1.9360>
- Johnson, J. L., Adkins, D., & Chauvin, S. (2020). A review of the quality Indicators of rigor in Qualitative research. *American Journal of Pharmaceutical Education*, 84(1), 7120. <https://doi.org/10.5688/ajpe7120>
- Kilpatrick, B. G., & Wilburn, N. L. (2010). Breaking the ICE: Career development activities for Accounting students. *American Journal of Business Education*, 3(11), 77–84. <https://doi.org/10.19030/ajbe.v3i11.65>
- Kolb, A. Y., & Kolb, D. A. (2009). Experiential Learning Theory: A dynamic, holistic approach to management learning, education and development. In *SAGE Publications Ltd eBooks* (pp. 42–68). <https://doi.org/10.4135/9780857021038.n3>

- Kuhn, D., Garcia-Mila, M., Zohar, A., Andersen, C., White, S. H., Klahr, D., & Carver, S. M. (1995). Strategies of knowledge acquisition. *Monographs of the Society for Research in Child Development*, 60(4), i. <https://doi.org/10.2307/1166059>
- Kolb, A. Y., & Kolb, D. A. (2005). Learning Styles and Learning Spaces: Enhancing Experiential Learning in Higher Education on JSTOR. *www.jstor.org*, 4(2), 193–212. <https://www.jstor.org/stable/40214287>
- Lent, R. W., Brown, S. D., & Hackett, G. (1994). Toward a unifying social cognitive theory of career and academic interest, choice, and performance. *Journal of Vocational Behavior*, 45(1), 79–122. <https://doi.org/10.1006/jvbe.1994.1027>
- Lingmei, L. (2011). A discussion on further education of network accounting. *Journal of Wenzhou Vocational and Technical College*. http://en.cnki.com.cn/Article_en/CJFDTOTAL-WZZY201101009.htm
- Low, M., Botes, V., De La Rue, D., & Allen, J. (2016). Accounting Employers' Expectations--The Ideal Accounting Graduates. *E-Journal of Business Education & Scholarship of Teaching*, 10(1), 36–57. <http://files.eric.ed.gov/fulltext/EJ1167364.pdf>
- Maelah, R., Muhammadiyah Mohamed, Z., Ramli, R., & Aman, A. (2016). Accounting Undergraduate Internship: Factors for employer's selection. *Research Gate*. https://www.researchgate.net/publication/309257791_Accounting_Undergraduate_Internship_Factors_for_Employer's_Selection
- Martin, D. R., & Wilkerson, J. E., Jr. (2006, December 15). *AN EXAMINATION OF THE IMPACT OF ACCOUNTING INTERNSHIPS*. <https://aejournal.com/ojs/index.php/aej/article/view/70>
- Merianos, A. L., Smith, M. L., & Goltz, H. H. (2022). Developing professional identity and networks at conferences. *Health Behavior Research*, 5(3). <https://doi.org/10.4148/2572-1836.1170>
- Min, H. (2006). The development of accounting theory and practice under the circumstances of network. *Journal of Yangling Vocational & Technical College*. http://en.cnki.com.cn/Article_en/CJFDTOTAL-YLZY200602011.htm
- Mohaidin, N. J., Supar, M., Ibrahim, M. A., & Sidik, M. H. J. (2017). Employers' perception on internship programme. *SHS Web of Conferences*, 36, 00010. <https://doi.org/10.1051/shsconf/20173600010>
- Naeem, M., Ozuem, W., Howell, K., & Ranfagni, S. (2023). A Step-by-Step process of thematic analysis to develop a conceptual model in qualitative research. *International Journal of Qualitative Methods*, 22. <https://doi.org/10.1177/16094069231205789>
- Nel, L. (2017). Students as collaborators in creating meaningful learning experiences in technology-enhanced classrooms: An engaged scholarship approach. *British Journal of Educational Technology*, 48(5), 1131–1142. <https://doi.org/10.1111/bjet.12549>
- Newman, P. A., Guta, A., & Black, T. (2021). Ethical considerations for qualitative research methods during the COVID-19 pandemic and other emergency situations: Navigating the virtual field. *International Journal of Qualitative Methods*, 20, 160940692110478. <https://doi.org/10.1177/16094069211047823>
- Nuris, D. M., & Istyaningputri, C. M. (2021). The factors that influence the independent learning of accounting students at a vocational high school. *KnE Social Sciences*. <https://doi.org/10.18502/kss.v5i8.9347>
- Ocean governance. (2023). In *MARE publication series*. <https://doi.org/10.1007/978-3-031-20740-2>

- Palinkas, L. A. (2014). Qualitative and mixed methods in mental health services and implementation research. *Journal of Clinical Child and Adolescent Psychology, 43*(6), 851–861. <https://doi.org/10.1080/15374416.2014.910791>
- Pasewark, W. R., Strawser, J. R., & Wilkerson, J. E. (1989). An empirical examination of the effect of previous internship experience on interviewing success. *Journal of Accounting Education, 7*(1), 25–39. [https://doi.org/10.1016/0748-5751\(89\)90020-1](https://doi.org/10.1016/0748-5751(89)90020-1)
- Pernsteiner, A. J. (2015). The value of an accounting internship: What do accounting students really gain? *The Academy of Educational Leadership Journal, 19*(3), 223. <https://www.questia.com/library/journal/1P3-3966658101/the-value-of-an-accounting-internship-what-do-accounting>
- Rodgers, W., Simon, J., & Gabrielsson, J. (2016). Combining experiential and conceptual learning in accounting education: A review with implications. *Management Learning, 48*(2), 187–205. <https://doi.org/10.1177/1350507616669479>
- Rutten, L. (2021). Toward a theory of action for practitioner inquiry as professional development in preservice teacher education. *Teaching and Teacher Education, 97*, 103194. <https://doi.org/10.1016/j.tate.2020.103194>
- Sawani, Y., Abdillah, A., Rahmat, M., Noyem, J. A., & Sirat, Z. (2016). Employer's Satisfaction on Accounting Service Performance: A case of Public University internship program. *Procedia: Social & Behavioral Sciences, 224*, 347–352. <https://doi.org/10.1016/j.sbspro.2016.05.386>
- Schoenfeld, J., Segal, G., & Borgia, D. (2017). Social cognitive career theory and the goal of becoming a certified public accountant. *Accounting Education, 26*(2), 109–126. <https://doi.org/10.1080/09639284.2016.1274909>
- Shaw, I. F. (2003). Ethics in qualitative research and evaluation. *Journal of Social Work/Journal of Social Work, 3*(1), 9–29. <https://doi.org/10.1177/1468017303003001002>
- Smith, B. (2017). Generalizability in qualitative research: misunderstandings, opportunities and recommendations for the sport and exercise sciences. *Qualitative Research in Sport, Exercise and Health, 10*(1), 137–149. <https://doi.org/10.1080/2159676x.2017.1393221>
- Smith, L. W., & Van Doren, D. C. (2004). The Reality-Based Learning Method: a simple method for keeping teaching activities relevant and effective. *Journal of Marketing Education, 26*(1), 66–74. <https://doi.org/10.1177/0273475303262353>
- Stanley, T. (2013). Bridging the Gap between Tertiary Education and Work: Situated Learning in Accountancy. *Issues in Accounting Education, 28*(4), 779–799. <https://doi.org/10.2308/iace-50527>
- Stanley, T., & Marsden, S. (2012). Problem-based learning: Does accounting education need it? *Journal of Accounting Education, 30*(3–4), 267–289. <https://doi.org/10.1016/j.jaccedu.2012.08.005>
- Stephenson, S. S. (2016). Accounting Community of Practice pedagogy: a course management invention for developing personal competencies in accounting education. *Accounting Education, 26*(1), 3–27. <https://doi.org/10.1080/09639284.2016.1247008>
- Sugahara, S., & Dellaportas, S. (2018). Bringing active learning into the accounting classroom. *Meditari Accountancy Research, 26*(4), 576–597. <https://doi.org/10.1108/medar-01-2017-0109>
- Sukmawati, D. (2022). Internship Program effectiveness: a work readiness. *Journal of Career and Entrepreneurship, 1*(2), 11–23. <https://doi.org/10.22219/jce.v1i2.22579>

- Supporter, V. (2022). Summary of Accounting: What the numbers mean (Marshall, McManus, Viele). *WorldSupporter Summaries and Study Notes*.
<https://www.worldsupporter.org/en/chapter/69343-summary-accounting-what-numbers-mean-marshall-mcmanus-viele>
- Swindle, C., & Bailey, E. R. (1984). Determining the feasibility of an internship program in public accounting. *Journal of Accounting Education*, 2(1), 155–160.
[https://doi.org/10.1016/0748-5751\(84\)90034-4](https://doi.org/10.1016/0748-5751(84)90034-4)
- Teo, S., & Tay, J. (1994). Accounting Internship: expectations and actual experience. In *Elsevier eBooks* (pp. 311–317). <https://doi.org/10.1016/b978-0-08-042405-7.50048-4>
- Thilakerathne, P. M. C. (2014). An examination of Accounting Internship on Subsequent Academic Performance. *International Journal of Economics, Finance and Management Sciences*, 2(1), 8. <https://doi.org/10.11648/j.ijefm.20140201.12>
- Villegas, F. (2023). *Thematic Analysis: What it is and How to Do It*. QuestionPro.
<https://www.questionpro.com/blog/thematic-analysis/>
- Wolcott, S. K., Baril, C. P., Cunningham, B. M., Fordham, D. R., & St Pierre, K. (2002). Critical thought on critical thinking research. *Journal of Accounting Education*, 20(2), 85–103.
[https://doi.org/10.1016/s0748-5751\(01\)00029-x](https://doi.org/10.1016/s0748-5751(01)00029-x)
- Yamamoto, I., & Iwatsu, F. (2008). Study on the internship programs for international students. *Kougaku Kyouiku/KōGaku Kyōlku*, 56(4), 110–113.
https://doi.org/10.4307/jsee.56.4_110
- Zola, N., Yusuf, A. M., & Firman, F. (2022). Konsep social cognitive career theory. *JRTI (Jurnal Riset Tindakan Indonesia)*, 7(1), 24. <https://doi.org/10.29210/30031454000>