

Assessing Accounting Interns' Achievement In Communication Skills

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Abstract

This study examines the impact of internship experiences on the communication competencies of accounting students, specifically analysing self-assessed growth in verbal, written and social communication from pre- to post-internship and final skill achievements. Using descriptive research design, primary data was gathered through a self-administered online survey of 44 accounting interns. The findings demonstrate substantial overall improvement in the students' perceived verbal, written and social communication skills following their internships. The growth was primarily driven by structured workplace interactions such as meetings and task clarifications with supervisors and managers, followed by discussions with colleagues, referencing audit reports and direct client interactions during audit fieldwork. These experiences led to high self-reported achievement across all five communication indicators as every respondent reported their ability to communicate pleasantly and professionally in the workplace. Consequently, these insights highlight the vital role real-world experience plays in developing student communication. It offers valuable guidance for universities to refine their curricula and internship programs to better prepare future accounting professionals.

Keywords: Communication Skills, Accounting Interns, Internship Experience, Employability Skills

Introduction

Graduate employability is widely used by universities, national regulatory agencies and global ranking agencies as a key performance indicator to ensure graduates secure work in their chosen field. This has led to increasing responsibility of universities to provide students with high-quality internships that will enhance post-graduation job prospects for them (Musa et al., 2022). Employment internships serve as a bridge between theory and practice for students. They have also been found to improve time management skills, communication proficiency, self-discipline, proactive initiative, and self-concept (Verney et al., 2009). The internship program at this public university is structured as a final mandatory course prior to the students' completion of the program. This placement allows students to take theoretical expertise and turn it into practical experience while developing critical soft skills, including

active listening, teamwork, and verbal clarity that help graduates to become more employable (Farmaki, 2018).

The structured internship experience provides graduates with an opportunity to develop strong communication skills such as speaking and writing to enhance their English language proficiency. Communication skills are defined by the ability to exchange viewpoints, concepts, and emotional perspectives. It serves as a fundamental professional competency for accounting graduates. Accounting employers have ranked communication skills as the second most highly rated soft skill behind technical competence (Ghani, 2018). As a result of increased globalization in the employment market, English language proficiency has also become increasingly important in the accountancy profession. It requires accountants to be proficient in four major areas of oral (speaking), written (writing), presentation (presenting), and listening (Robles, 2012). Graduates who possess strong language abilities can convey ideas clearly when participating in group peer discussions and formally structured workplace interactions. This study will examine the impact of internships on accounting students developing or enhancing their communication skills and English proficiency at graduation. This research utilizes a self-administered survey instrument to gather data from interns about: (1) their perceptions of their verbal, written, and social communication skills before their internship and after their internship participation, and (2) their overall performance in those areas at graduation.

This study is intended to add value to the understanding of developing communication skills for accounting interns. It will help with the direction of future teaching, learning, and internship activities. By completing a self-assessment section, all current undergraduate students are encouraged to engage in self-directed learning and professional self-awareness to allow them to establish their initial strengths and growth areas. As prospective interns complete the assessment and receive feedback regarding how structured workplace learning helps develop verbal, written, and social competency, they will be able to effectively communicate those important soft skills in resumes and during job interviews.

Literature Review

The Importance of English Proficiency and Communication Skills in Accounting

English is the predominant language of communication used throughout the accountancy industry for technical and regulatory purposes that include the interpretation of regulatory authorities, legal requirements and international accounting standards. As such, proficiency in English has implications for daily operations within the workplace, including the ability to interpret financial documents, generate reports, communicate effectively through technical means, and operate computer applications (Panggabean, 2025). The inability to adequately articulate regulatory requirements also negatively influences a practitioner's operational efficiency and decision-making capabilities (Kaloeti, 2024). Therefore, communication and English language proficiency have been identified (Kavanagh & Drennan, 2008) as essential criteria for determining graduate employability and workplace readiness for entry-level accounting positions. The ability to express oneself proficiently in written, oral, and interpersonal forms of communication can assist new graduates with communicating complex financial information by transitioning from their academic environment into multicultural workplaces and meeting expectations of global employers (Iksan et al., 2011; Ramlall & Ramlall, 2014). Self-assessed competency of each component of English language proficiency

of speaking, writing, listening and reading was found to be a significant contributor to a new accountant's perceived level of professional confidence and overall preparedness to enter the workforce (Musa et al., 2022).

Impact of Internships on Communication Skills and Workplace Dynamics

Internship experiences in accounting allow students to connect book theory with work experience. Participation in real-time audits and pre/post-audits, delegating tasks to staff, evaluating risks, and writing reports are examples of how interns will improve their listening, talking, and writing abilities (Musa, 2022). In addition, regularly communicating through written means in the workplace improves the general effectiveness of communication (Geiger et al., 2021). Thus, the practical experience of the internship transforms abstract education into competent performance (Ahmad et al., 2021). As accounting graduates have improved communication skills, they can better meet the ongoing industry skill expectations gap identified by Ng et al. (2021), which states that employers expect accounting graduates to be proficient in soft skills, including English communication as well as technical or analytical skills.

Self-Efficacy, Confidence, and Self-Assessment

Strong English language abilities and advanced communication skills are essential tools for developing confidence as professionals working directly with clients (Kwarteng & Mensah, 2022). Fluency provides accounting students with the ability to effectively communicate their financial ideas to interviewers, teammates and clients under intense pressure. It provides potential employers evidence of their interpersonal effectiveness and suitability for leadership positions. Self-assessments of fluency by experiential learning interns represent important indicators of internship preparedness and self-efficacy, or beliefs about one's own capability to perform tasks (Bandura, 1997). As a systematic means of assessing and tracking growth and development, self-assessments allow interns to reflect on what is being learned, to identify the skills that have been acquired and to develop and internalize professional experiences. Strongly held self-assessments of abilities related to communication also relate positively to confidence, job performance and transitioning from part-time to full-time work (Zegwaard & Campbell, 2023). Hence, self-assessed progress represents a significant cognitive developmental event within an individual's career.

Methodology

An online survey was conducted among accounting graduates from a public university in Malaysia who had completed their internship in the 2025 and 2026 academic years. A total of 44 responses were received. The questionnaire was adapted from previous studies by Musa et al. (2022), Ramlall and Ramlall (2014), Iksan et al. (2011) and Kavanagh and Drennan (2008). The questionnaire measured 3 areas of communication skills which are verbal, written, and social communication. The questionnaire was modified to suit the objectives and context of this study. The questionnaire assessed respondents' communication skills before and after the internship, as well as their achievement in communication skills after completing the internship. A five-point Likert scale was used which ranges from 1 = Strongly Disagree to 5 = Strongly Agree. It measures respondents' perceptions of their communication skills and the improvement gained from their internship experience.

Results and Discussion

This section presents the findings on interns' perceptions of their verbal, written and social communication skills before and after the internship, as well as their perceived achievement in communication skills after completing the internship.

Verbal Communication Skills

The three aspects assessed here were the ability to present ideas verbally, understand what is heard, and give feedback.

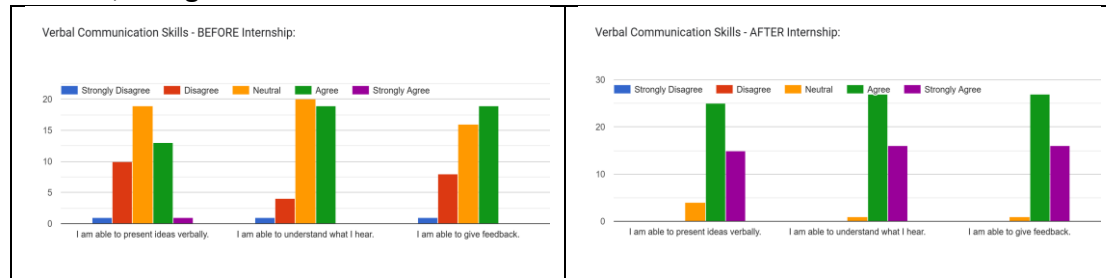


Figure 1: Verbal communication skills before and after internship

Table 1

Improvement in verbal communication skills

Verbal Communication Skill	Before: A + SA	After: A + SA	Improvement
Present ideas verbally	14 (31.8%)	40 (90.9%)	59.1%
Understand what is heard	19 (43.2%)	43 (97.7%)	54.5%
Give feedback.	19 (43.2%)	43 (97.7%)	54.5%

Before the internship, respondents demonstrated moderate levels of confidence in their verbal communication skills. However, after the internship, a substantial positive shift was observed across all 3 areas which demonstrates an improvement in verbal communication skills following the internship. Before the internship, only 31.8% to 43.2% of respondents selected Agree or Strongly Agree across the 3 items. Following the internship, positive responses increased substantially to 90.9% to 97.7%. The findings suggest that workplace exposure provides respondents with opportunities to practice presenting ideas, listening and understanding spoken information and providing feedback in actual professional situations. These experiences may have enhanced their confidence and ability to communicate verbally with colleagues, supervisors and other workplace stakeholders.

The findings indicate that the internship contributed positively to the development of respondents' verbal communication skills, with particularly strong improvements observed in their ability to understand what they hear and give feedback. This is in line with studies by Musa (2022), Ng, Lee, & Teoh (2021), and Zegwaard, & Campbell. (2023), which indicated improvements in communication skills as students navigate and enhance their practical workplace English communication skills in an accounting internship.

Written Communication Skills

The three areas assessed under written communication skills were the ability to present ideas and provide feedback in written form and to document what they hear.

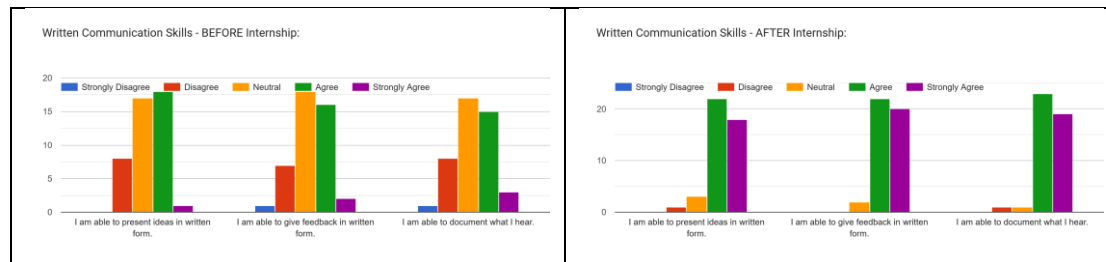


Figure 2: Written communication skills before and after internship

Table 2

Improvement in written communication skills

Written Communication Skill	Before: A + SA	After: A + SA	Improvement
Present ideas in written form	19 (43.2%)	40 (90.9%)	47.7%
Give feedback in written form	18 (40.9%)	42 (95.5%)	54.6%
Document what they hear	18 (40.9%)	42 (95.5%)	54.6%

Before the internship, respondents showed moderate confidence in their written communication skills. It suggests that before the internship, a considerable proportion of respondents were still uncertain about their written communication abilities, with only approximately 41%–43% of respondents selecting Agree or Strongly Agree across the 3 items. However, after the internship, a positive shift to approximately 91%–96% was observed across all 3 areas, with the number of respondents selecting Strongly Disagree being zero for all 3 items after the internship. Overall, the findings demonstrate a substantial improvement in written communication skills for post-internship. The improvement may indicate that internship exposure provided respondents with opportunities to practice professional writing, written feedback, documentation, and communication of ideas in actual workplace situations.

Thus, the findings suggest that the internship contributed positively to the development of respondents' written communication skills, in line with studies by Musa (2022), which emphasizes tailored improvements in workplace English communication such as writing professional emails, reports, and working papers, and also studies by Zegwaard & Campbell (2023) and Ng et al. (2021), which demonstrate work placements boost overall student self-efficacy, particularly in written reporting, oral presentations, pitching and verbal interactions with supervisors and clients.

Social Communication Skills

Three aspects assessed were the ability to negotiate to obtain a positive response, to communicate with people from different cultures, and to communicate humbly.

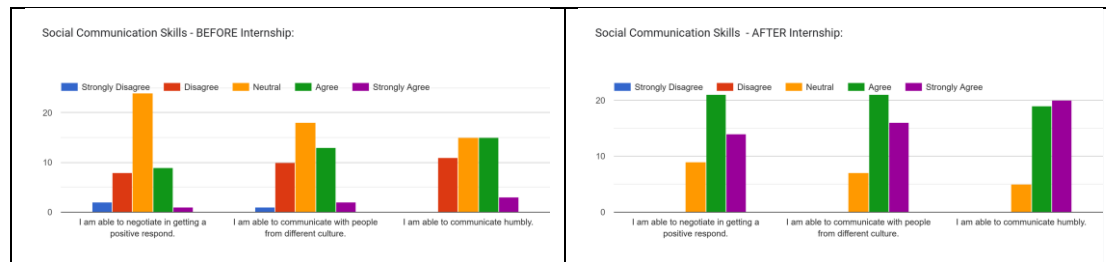


Figure 3: Social communication skills before and after internship

Table 3

Improvement in social communication skills

Social Communication Skill	Before: A + SA	After: A + SA	Improvement
Negotiate to obtain a positive response	10 (22.7%)	35 (79.5%)	56.8%
Communicate with people from different cultures	15 (34.1%)	37 (84.1%)	50.0%
Communicate humbly.	18 (40.9%)	39 (88.6%)	47.7%

The findings demonstrate a substantial improvement in social communication skills following the internship. Before the internship, only 22.7% to 40.9% of respondents selected Agree or Strongly Agree across the 3 items. Following the internship, positive responses increased substantially to 79.5% to 88.6%. The results suggest that workplace exposure provided respondents with valuable opportunities to interact with colleagues, supervisors, clients, and individuals from different backgrounds. Experiences may have strengthened their ability to negotiate, communicate across cultural differences and interact respectfully and humbly in professional settings. The findings indicate that the internship contributed positively to the development of respondents' social communication skills, particularly in adapting their communication to different interpersonal and workplace situations. Studies by Ahmad et al. (2021) and Ng et al. (2021) highlighted that internships foster significant growth in social communication by developing students' interpersonal and teamwork skills. Through real-world workplace experiences, interns gain hands-on confidence in building professional relationships, collaborating effectively with colleagues and engaging comfortably with clients which directly boosts their overall career readiness and social effectiveness.

Enhancing Communication Skills

The study identified several workplace factors that contributed to the enhancement of respondents' communication skills during their internship. The respondents were allowed to select more than one factor by reflecting the different workplace experiences that may have contributed to the development of their communication abilities.

Table 4

Factors Enhancing Communication Skills

Factors Enhancing Communication Skills	Frequency (n)	Percentage (%)
Meetings and tasks clarification with supervisors and managers.	40	90.9
Meetings and discussions with colleagues.	34	77.3
Reading and referencing audit reports.	31	70.5
Interactions with clients while undertaking audit work.	30	68.2
Reading and writing business emails.	26	59.1
Interactions through phone calls.	19	43.2

Table 4 indicates that meetings and task clarification with supervisors and managers were the most significant factor (90.9%), followed by meetings and discussions with colleagues

(77.3%). Direct interactions with supervisors, colleagues, and clients, together with exposure to professional written materials such as audit reports and business emails, provided valuable opportunities to develop communication skills. Overall, the internship environment enabled respondents to practice communication skills through authentic workplace activities beyond classroom-based learning.

Table 5

Achievement in Communication Skills After internship

Achievement in Communication Skills	Agree + Strongly Agree	Percentage (%)
Communicate accurately and concisely	39	88.6%
Listen effectively	43	97.7%
Engaged in oral communication effectively	43	97.7%
Writing competency has improved	42	95.5%
Communicate pleasantly and professionally	44	100%

Table 5 indicates a very strong proficiency level in communication post-internship as all statements received a response rate of 88.6% to 100.0% which are categorised as positive. Respondents were able to achieve the greatest amount of skill in pleasant and professional communications (100.0%) since there were no respondents who selected either "Disagree" or "Strongly Disagree". Overall, the students' experiences during their internships resulted in an increase in communication competency, as well as an increased preparedness for their entry into the workforce.

Table 6

Overall Achievement in Communication Skills

Communication Category	Before Internship: Positive Response	After Internship: Positive Response	Overall Finding
Verbal Communication	31.8% - 43.2%	90.9% - 97.7%	Substantial improvement
Written Communication	40.9% - 43.2%	90.9% - 95.5%	Substantial improvement
Social Communication	22.7% - 40.9%	79.5% - 88.6%	Substantial improvement
Achievement After Internship	-	88.6% - 100.0%	High level of achievement

Table 6 shows improvement in all three forms of communication (verbal, written, and social) among participants' communication skills due to their internship experiences. The high level of performance at the end of the internship shows that participants felt they were competent communicators in the work environment and ready for entry into it.

Internships appear to be a key means through which individuals may develop the communication skills required by workplaces. Musa (2022) and Musa et al. (2023) noted that students who experience real-world accounting placements have a significant impact on their practical English language skills such as report writing, listening in an interactive work environment and adapting to different workplace interactions when they are given actual industry challenges to deal with. Building upon these results, Ng et al. (2021) and Zegwaard and Campbell (2023) found that experiential learning builds confidence across all areas of written reporting, verbal pitches and negotiations with clients. Additionally, Ahmad et al. (2021) indicated that the socialisation and interpersonal communication skills developed through internships provide students with the tools necessary for long-term professional preparedness.

Conclusion

In conclusion, significant evidence exists showing how the internship experience assisted in developing students' communication skills. Students were able to express significant levels of self-confidence and competence in all three areas of communication through the increased number of positive responses on the pre-post survey. Additionally, the results showed that communication development was facilitated through students' engagement with actual workplace communications with peers, management staff, supervisors and clientele as well as through work-related communications. Through these actual workplace communications, students were able to engage in using communication skills in actual workplace settings and to relate what they learned academically to their work environment. The high degree of achievement among students at the end of their internships, as demonstrated by students' own perceptions of how much stronger they had become in relation to their communication skills, indicates how the internship experience plays a significant role in preparing students to effectively communicate with others in the workplace.

The positive responses from self-assessments suggest that internships can profoundly build students' self-confidence and self-awareness, which are essential for career development whilst transitioning from internships into real world employment. The study illustrates the importance of internships in closing the gap between what is taught academically and what is expected in real-world settings. It demonstrates how immersive work-based learning through internships directly fosters English proficiency and workplace communication skills amongst interns. The findings contribute to the theory of experience-based learning, in that non-linguistic, discipline-specific placements such as accounting internships play a significant role in fostering language acquisition in the development of professional communication skills and proficiency relevant to the field of study, underlining the importance of integrating experiential work modules into higher education language curricula. Institutions of higher learning should support undergraduate students in utilising all aspects of internships to improve their soft skills and build upon their existing technical knowledge in accounting. Educators thus must ensure that intern-bound students are not only technically equipped, but students must also be made aware of its importance and understand that this knowledge would only be elevated if students harness the proficiency and communication upgrades internships provide. These upgrades would enhance the value of their technical aptitudes and promote self-assurance and confidence, achieved only through effective understanding and professional delivery of tasks, which contributes to employability opportunities.

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No potential conflict of interest was reported by the author(s). The authors do not use AI tools for this research project.

Author Contributions

All Authors contributed to the design and implementation of the research, to the analysis of the results and to the writing of the manuscript.

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