

ACCOUNTING STUDENTS' EVALUATION OF ONLINE INTERNSHIP EXPERIENCES FROM A SKILLS PERSPECTIVE

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Abstract— An online internship is a common situation that will help improve the abilities obtained in school. The study showed that accounting graduates developed valuable hard and soft skills via online internships. This indicates that even if the interns encountered challenges due to the pandemic, they could still develop and acquire skills that would enhance their readiness in the real world. Thus, this study was conducted to evaluate the skills and challenges of accounting graduates during their online internships. The researchers gathered data from 152 accounting graduates who were enrolled in the academic year 2021-2022 from the University of Saint Louis Tuguegarao. Data for the study was collected using a modified questionnaire through Google Forms containing two parts: part one (1) evaluates the hard and soft skills expected to be developed, and part two (2) looks into the interns' challenges encountered during their internship. The data gathered for evaluating Online Internships and Hard and Soft Skills was analyzed using descriptive statistics like frequency counts, percentages, and rank. Meanwhile, mean was used to describe the challenges encountered by the interns.

Keywords— *Pandemic, Online Internship, Hard Skills, Soft Skills*

I. INTRODUCTION

Internships play a critical role in preparing students for careers in business. An internship is an essential part of education because it allows students to develop the knowledge they have acquired with hands-on experience (Januszewski & Grzeszczak, 2021). Moreover, it permits students to have on-site encounters with co-interns and other employees (Bayerlein & Jeske, 2018). Furthermore, an internship not only provides the students with real-world contexts appropriate to their future careers but also helps them develop different skills, such as hard and soft skills (Diokno & Peprah, 2021).

In the Philippines, the Commission on Higher Education (CHED) issued CMO 104 series of 2017 for all programs, titled Revised Guidelines for Student Internship Programs in the Philippines (SIPP). This internship program is intended to provide students with an opportunity to support their formal education with practical knowledge, skills, and desirable attitudes; to gain hands-on experience; to guarantee the quality of their learning and exposure; and to ensure their safety while undergoing internship, given the nature of the program (CHED, 2017). However, due to the emergence of the COVID-19 pandemic, which has impacted higher education institutions, the CMO 18 series of 2021 has been employed among students enrolled in internship programs,

such as the BSAC (Bachelor of Science in Accountancy) and BSMA (Bachelor of Science in Management Accounting). This document provides guidelines on how internship activities can be implemented during the pandemic for all public and private HEIs in the country. This memo aims to expose and immerse students in real-life situations that occur in the industry. When practicum activities have been temporarily suspended, various CHED CoVID-19 Advisories gave flexibility to HEIs to adjust, modify, and reduce requirements while exercising maximum consideration and leniency to the students (CHED, 2021). An online internship is a work-based learning program delivered entirely through digital or online technology, with significant differences in host organization, program duration, and compliance with experiential learning standards (Hora et al., 2021). They were regarded as legitimate, flexible work experiences linked to skill development and likely to improve student employability (Irwin et al., 2021).

Due to this pandemic, higher education universities have resorted to online internships. This platform offers a chance for students to acquire real-world job experience away from the office because interns primarily connect with their employers online (Jeske & Linehan, 2020). In the literature review, studies on accounting students' evaluation of online internship experiences from a skills perspective are exceedingly rare. In fact, just a limited amount of literature was discovered, and it was difficult to locate a substantial study focusing on the problem. Many investigations, however, have detected a relationship between internships and skills. Thus, the key contribution of this study to the existing literature is the bridging of a knowledge gap and the addition of a new and most significant relationship and influence between the online internship experience and skills, which is the least addressed subject in the literature because of the lack of data, especially in the locale of the study.

This study aimed to evaluate the online internship of the Bachelor of Science in Accountancy and Bachelor of Science in Management Accounting graduates in the Academic Year 2021-2022 at the University of Saint Louis Tuguegarao. Specifically, this study sought to provide an answer regarding the interns' evaluation of their online internship along with the hard skills and soft skills and the challenges encountered by the interns during their online internship.

II. METHODS

The study used a quantitative research method. This study was conducted at the University of Saint Louis in Tuguegarao City, Cagayan. The respondents of the study were 152 graduates from Bachelor of Science in Accountancy and Bachelor of Science in Management Accounting who have experienced online internships in the Academic Year 2021-2022.

Respondents	Total Sample
Bachelor of Science in Accountancy	80
Bachelor of Science in Management Accounting	72

The researchers used a questionnaire, but it was modified based on Diokno & Peprah (2021) and Ab Majid et al. (2021). It was composed of two parts – part one was used to evaluate the Skills Performance while part two was used to elicit the Challenges encountered by the interns. The tool was answered using a 5-point Likert Scale with the following legend:

Scale	Evaluation of Skills	Challenges Encountered
5	Strongly Agree	Very Serious
4	Agree	Moderately Serious
3	Neither Agree nor Disagree	Serious
2	Disagree	Less Serious
1	Strongly Disagree	Not Serious

The validity of the data was assessed by experts with well-off knowledge in the field of statistics. The researchers asked permission from the Vice-President for Academics through the Academic Dean of the School of Accountancy, Business, and Hospitality to conduct the study. Three (3) accounting professionals checked the content validity of the questionnaire. After the permission was granted, the researchers requested the list of BSAC and BSMA graduates in the Academic Year 2021-2022 from their Research Instructor and Program Chair. The 152 study samples were collected using random sampling. The researchers then called for the participation of the BSAC and BSMA graduates by private messaging them on their accounts. The researchers gathered the data thru Google Forms that were answered by the respondents. To ensure the reliability of the data, personal or corporate e-mails were required among the respondents as they accessed the Google Form. The data gathered were tabulated, analyzed, and interpreted. The evaluation of Online Internships and Hard and Soft Skills was analyzed using descriptive statistics like frequency counts, percentages, and rank. Meanwhile, mean was used to describe the challenges encountered by the interns. The following score range was used to interpret whether the skills were developed or not.

Range	Level of Agreement	Interpretation
5	Strongly Agree	Developed
4	Agree	
3	Neither Agree nor Disagree	Uncertain
2	Disagree	Not Developed
1	Strongly Disagree	

III. RESULTS

TABLE IA. EVALUATION OF ONLINE INTERNSHIP ALONG HARD SKILLS AMONG BACHELOR OF SCIENCE IN ACCOUNTANCY

Hard Skills	Developed			Uncertain			Not Developed		
	F	%	Rank	F	%	Rank	F	%	Rank
1. Journalize financial transactions.	73	91.25	3	3	3.75	12	4	5	14
2. Prepare ledgers.	75	93.75	1	2	2.5	15	3	3.75	15
3. Prepare trial balances.	73	91.25	3	2	2.5	15	5	6.25	9
4. Do reconciliation of accounts.	70	87.5	5	6	7.5	11	4	5	14
5. Create or prepare a statement of financial position.	69	86.25	6	7	8.75	10	4	5	14
6. Create or prepare a statement of comprehensive income.	68	85	8	8	10	8	4	5	14
7. Create or prepare a statement of changes in equity.	66	82.5	9	10	12.5	7	4	5	14
8. Compute the correct amounts of tax due using appropriate tax forms.	54	67.5	11	19	23.75	5	7	8.75	6
9. Apply my skills in Microsoft Office Applications.	72	90	4	2	2.5	15	6	7.5	7
10. Do a SWOT analysis based on the Financial Statements.	53	66.25	12	19	23.75	5	8	10	4
11. Do accounting research.	52	65	14	20	25	3	8	10	4
12. Audit basic transactions.	43	53.75	15	21	26.25	1	16	20	1
13. Analyze business issues related to the industry.	55	68.75	10	18	22.5	6	7	8.75	6
14. Use accounting software/tools in processing information.	68	85	8	7	8.75	10	5	6.25	9
15. Do a cost-benefit analysis for the business entity.	52	65	14	20	25	3	8	10	4

Table 1a shows the evaluation of online internship along hard skills among Bachelor of Science in Accountancy graduates. With a remarkable response rate of 93.75%, 91.25%, and 91.25%, respectively, it can be shown that the majority of BSAC intern-respondents developed the following hard skills: “Prepare ledgers,” “Journalize financial transactions,” and “Prepare trial balances.” On the other hand, the student interns were uncertain whether they developed some skills such as “Auditing basic transactions,” “Accounting research,” and “Cost-benefit analysis for the business entity,” which got 26.25%, 25%, and 25%, respectively. Further, there are also undeveloped hard skills among student interns, where “Audit basic transactions” has the highest response rate of 20%.

TABLE IB. EVALUATION OF ONLINE INTERNSHIP ALONG HARD SKILLS AMONG BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING

Hard Skills	Developed			Uncertain			Not Developed		
	F	%	Rank	F	%	Rank	F	%	Rank
1. Journalize financial transactions.	66	91.67	2	2	2.78	14	4	5.56	12
2. Prepare ledgers.	65	90.28	4	3	4.17	13	4	5.56	12
3. Prepare trial balances.	67	93.06	1	1	1.39	14	4	5.56	12
4. Do reconciliation of accounts.	55	76.39	8	13	18.06	7	4	5.56	12
5. Create or prepare a statement of financial position.	65	90.28	4	3	4.17	13	4	5.56	12
6. Create or prepare a statement of comprehensive income.	63	87.50	6	5	6.94	11	4	5.56	12
7. Create or prepare a statement of changes in equity.	62	86.11	7	6	8.33	10	4	5.56	12
8. Compute the correct amounts of tax due using appropriate tax forms.	38	52.78	14	27	37.50	2	7	9.72	3
9. Apply my skills in Microsoft Office Applications.	54	75.00	9	13	18.06	7	5	6.94	4
10. Do a SWOT analysis based on the Financial Statements.	52	72.22	10	7	9.72	8	3	4.17	14
11. Do accounting research.	45	62.50	13	19	26.39	5	8	11.11	2
12. Audit basic transactions.	16	22.22	15	41	56.94	1	15	20.83	1
13. Analyze business issues related to the industry.	47	65.28	12	21	29.17	4	4	5.56	12
14. Use accounting software/tools in processing information.	63	87.50	6	6	8.33	10	3	4.17	14
15. Do a cost-benefit analysis for the business entity.	49	68.06	11	21	29.17	4	2	2.78	15

Table 1b shows the evaluation of online internship along hard skills among Bachelor of Science in Management Accounting graduates. It can be observed that the majority of BSMA intern-respondents developed the following hard skills: “Prepare trial balances,” “Journalize financial transactions,” “Prepare Ledgers,” and “Creation or preparation of the statement of financial position,” with an excellent response rate of 93.06%, 91.67%, 90.28%, and 90.28%, respectively. The student interns also have other hard skills that are uncertain to their development, namely, “Audit basic transactions,” “Compute the correct amounts of tax due using appropriate tax forms,” and “Analyze business issues related to the industry,” which garnered 56.94%, 37.50%, and 29.17%, respectively. However, there are also not developed hard skills by the student interns, in which “Audit basic transactions” has the highest response rate of 20.83%.

TABLE II. EVALUATION OF ONLINE INTERNSHIP ALONG SOFT SKILLS AMONG BACHELOR OF SCIENCE IN ACCOUNTANCY AND BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING

Soft Skills	Developed			Uncertain			Not Developed		
	N	%	Rank	N	%	Rank	N	%	Rank
1. Solve problems in the accounting system that may arise.	125	82.24	12	18	11.84	4	9	5.92	3
2. Critical thinker.	126	82.89	11	19	12.50	3	7	4.61	12
3. Creative in the work.	124	81.58	13	22	14.47	2	6	3.95	14
4. Build good relationships with co-workers.	140	92.11	4	5	3.29	12	7	4.61	12
5. Easily communicate with my co-workers.	139	91.45	5	6	3.95	11	7	4.61	12
6. Balance judgment and decisions.	134	88.16	8	11	7.24	7	7	4.61	12
7. Manage resources appropriately.	131	86.18	9	13	8.55	6	8	5.26	4
8. Practice work ethics.	145	95.39	1	0	0	14	7	4.61	12
9. Practice good time management.	121	79.61	14	24	15.79	1	7	4.61	12
10. Committed to my work.	138	90.79	6	7	4.61	9	7	4.61	12
11. Practice teamwork at all times.	140	92.11	4	6	3.95	11	6	3.95	14
12. Learn from my own experiences.	142	93.42	2	3	1.97	13	7	4.61	12
13. Multi-tasking at work.	126	82.89	11	16	10.53	5	10	6.58	1
14. Easily adapt to any work conditions.	134	88.16	8	9	5.92	8	9	5.92	3

Table 2 shows that “Practice of work ethics,” “Learning from my own experiences,” “Build a good relationship with co-workers”, and “Practice teamwork at all times” are the top soft skills that the respondents have acquired, with response rates of 95.39%, 93.42%, 92.11%, and 92.11%, respectively. However, the respondents are uncertain whether they developed “good time management,” having a response rate of 15.79%. On the other hand, “Multi-tasking at work,” which received a 6.58% response rate, ranked as the topmost undeveloped soft skill among the respondents.

TABLE III. CHALLENGES ENCOUNTERED DURING ONLINE INTERNSHIP

Challenges	Mean	Description	Rank
1. Lack self-confidence.	2.48	Less Serious	2
2. Internship schedule conflicts with other courses.	2.28	Less Serious	5
3. Lack of adequate knowledge on the task assigned.	2.14	Less Serious	8
4. Difficulty performing tasks due to unfamiliarity with the application.	2.41	Less Serious	3
5. Work without direct supervision from my supervisor.	2.14	Less Serious	8

6. Some task/s given by the supervisor do not contribute to my holistic development.	2.05	Less Serious	10
7. Overwhelmed with work.	2.82	Serious	1
8. Easily communicate with my supervisor and colleagues.	2.18	Less Serious	7
9. Focused on my work at all times.	2.32	Less Serious	4
10. Difficulty focusing on work due to my poor working environment.	2.23	Less Serious	6
Overall	2.30	Less Serious	

It can be gleaned from the table that the three most serious problems identified by accounting graduates are "Overwhelmed with work," "Lack of Confidence," and "Difficulty in performing tasks due to unfamiliarity with applications." These challenges are ranked 1, 2, and 3, respectively. On the other hand, the least serious challenge reported is "Some tasks given by the supervisor do not contribute to my holistic development." The overall mean score of 2.30 indicates that the accounting interns, on average, encountered challenges that were relatively less serious during their online internship.

IV. DISCUSSION

Evaluation of Online Internship along Hard Skills among Bachelor of Science in Accountancy

The results revealed that the majority of the BSAC intern-respondents have significantly honed their hard skills, particularly in tasks like preparing ledgers, journalizing financial transactions, and preparing trial balances. These results suggest not only the acquisition but also the enhancement of these skills, indicating a high level of proficiency in fundamental accounting tasks. The interns' demonstrated ability to effectively organize and summarize financial data further underscores their competence in these areas. This is supported by the study of Diokno & Peprah (2021), which found that the most developed hard skills were journalizing and preparing ledgers and trial balances since they were heavily covered throughout the four years of instruction in the Accountancy program. As per the same study, they attested that the Accountancy program had prepared them extensively to fulfill the specifications of modern business experts in the accounting field.

On the other hand, auditing basic transactions emerged as the most uncertain and the most undeveloped skill among the respondents. This implies that the respondents were unsure whether they had developed these skills or not and/or there is a possibility that the interns did not experience it throughout their online internship journey. This result is alarming because auditing is essential to the accounting curriculum. This is evident in Section 15 1a of the CHED Memorandum Order No. 27 Series of 2017, containing the accounting courses that must be taught by qualified faculty. These courses give students the necessary theoretical and technical accounting knowledge and intellectual skills, including understanding professional values and ethics. This

suggests that the interns may require additional training or practical experiences in conducting audits of basic financial transactions, which involve assessing the accuracy and reliability of financial records.

Evaluation of Online Internship along Hard Skills among Bachelor of Science in Management Accounting

The results revealed that the majority of the BSMA interns-respondents have demonstrated significant proficiency in essential accounting tasks. Specifically, their hard skills, such as preparing trial balances, journalizing financial transactions, preparing ledgers, and creating or preparing statements of financial position, have been notably developed. This suggests that these interns have not only acquired but also enhanced these skills during their internship. The results highlight their ability to effectively organize and summarize financial data, showcasing a high level of proficiency in these fundamental accounting activities. This is supported by the study of Diokno & Pepra (2021), which found that the most developed hard skills were journalizing and preparing ledgers and trial balances since they were heavily covered throughout the four years of instruction in the Accountancy program. As per the same study, accountancy graduates have the essential hard skills to fulfill the specifications of modern business experts in the accounting field.

On the other hand, auditing of basic transactions emerged as the most uncertain and not developed hard skill for the MA interns. This implies that the respondents were unsure whether they had developed these skills or did not have the chance to develop them during their online internship. However, it is expected that MA interns did not develop this skill because they were not trained to do classroom audits. This result is supported by the study of Ratnarunga (2020), wherein he stated that the management accounting profession is different from accounting in general because accounting generally tackles compliance-based financial reporting, auditing, insolvency, and accounting information systems, while management accounting deals with performance-based financial reporting, asset valuation, budgetary systems, cost management, pricing, forecasting, and strategic governance of organizations. Also, management accountants advise on financial planning, risk management, carbon sequestration projects, and carbon pricing and provide management with reports to assist decision-making.

Evaluation of Online Internship along Soft Skills among Bachelor of Science in Accountancy and Bachelor of Science in Management Accounting

Based on the study's findings, the top three most developed soft skills by the Accounting interns were practicing work ethics, learning from their own experiences,

building good relationships with co-workers, and practicing teamwork at all times. These findings indicate that the interns have successfully cultivated a strong sense of work ethic, emphasizing integrity, professionalism, and responsibility in their work. This is parallel to the findings of Albu et al. (2016) and Karunaratne and Perera (2019), where student interns believed they had the chance to learn industrial work culture and practice business ethics during their online internship. Also, the result indicates that interns can fully understand the importance of continuous learning and development, wherein all the knowledge and skills they will learn from their internship training will help them get an edge in their future careers. This is supported by the study of Aryanti and Adhariani (2020), where it is stated that the student interns need to learn from their own experiences to update information and develop their other skills constantly. Additionally, their ability to establish positive relationships and collaborate effectively with their colleagues highlights their interpersonal skills and ability to work well in a team setting. The result of this study coincides with the results of the study of Mediawati et al. (2020), wherein during the online internship, the skills developed were willing to learn and work together.

However, the study also revealed that practicing good time management is the most uncertainly developed skill, and multi-tasking at work is the most undeveloped one. This is the same as the study of Rubin et al. (2020), where most respondents report lower productivity when they work from home and cannot meet face-to-face with colleagues. This result is in contrast with the study of Irwin et al. (2021) and Ab Majid et al. (2021) because their respondents pointed out that they have improved their productivity since they can set up their own schedule or pace for their internship. These soft skills are crucial for professional success and contribute to a positive work environment. However, attention should be given to developing multi-tasking skills to ensure that interns are well-prepared to handle workplace demands effectively.

Challenges Encountered During Online Internship

The study's findings revealed that the three most serious problems identified by accounting graduates are being overwhelmed with work, lacking confidence, and having difficulty performing tasks due to unfamiliarity with applications. This indicates that the interns struggled with managing their workload, faced self-doubt in their abilities, and encountered difficulties in using unfamiliar software or applications during their internship. This result is relevant to the study of Ahmad (2020), where the respondents demonstrated a moderate degree of fulfillment with their experience due to the stress of additional responsibilities and the workload. Also, in the study of Tangaro-Dellelis (2019), lack of confidence is one of the most serious challenges interns have experienced during their online internships.

Furthermore, the least serious challenge the respondents encountered was some tasks given by the supervisor did not contribute to their holistic development. This suggests that

while this issue may have been present, it was perceived as less significant or impactful than other challenges. It implies that the interns generally found their tasks relevant and contributed to their overall professional growth. The same result is seen in the study of Webb & Chaffer (2016), wherein they identified a lack of alignment between respondents' perceptions of these opportunities and their impact on overall self-perceived competency.

According to the study's findings, on average, respondents encountered relatively less serious challenges during the online internship. This suggests that difficulties were manageable and did not pose significant obstacles to the interns' overall performance or experience. It is worth noting that while the challenges may have been deemed less serious overall, they still represent areas of improvement and potential for growth.

V. CONCLUSION AND RECOMMENDATIONS

In conclusion, this study on the online internship experience of accounting graduates during the academic year 2021-2022 highlights several key findings. Despite facing challenges, the interns were able to develop both hard and soft skills. The findings suggest that the online internship program provided a conducive environment for skill development, despite the remote nature of the experience. This is encouraging for future interns and scholars navigating similar online internship opportunities.

Based on the conclusions drawn from the study on the online internship experience of accounting graduates, the following recommendations are forwarded:

1. To further enrich the experience of the online internship, USL should include in the course syllabus an arrangement (opportunity/avenue) for students to use a range of accounting software to help them develop their skills and, at the same time, align with the expectations in the accounting industry.
2. The students should continue to engage in the development of both hard and soft skills before, during, and after the internship because this awareness will aid their lifelong learning.
3. Regular evaluation and follow-up operations should be implemented to assess the effectiveness of the online internship program. This will enable organizations and educational institutions to identify areas for improvement and make necessary adjustments to enhance the overall experience for future interns.

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