

# Employers' Perspective on Successful Accounting Information System Internships: A Case Study in Pampanga, Philippines

**Benedict M. Guanlao<sup>1</sup>, Patricia Ann Calma<sup>2</sup>, Janelle A. Jacinto<sup>3</sup>, Kimberly G. Quilicol<sup>4</sup>,  
Regine C. Estacio<sup>5</sup>, Aljiec M. Orlanes<sup>6</sup>, Angelica Mae G. Yangga<sup>7</sup>, Andrea R. Sonza<sup>8</sup>, Sugar  
Kate M. Cuellar<sup>9</sup>, Ronalyn R. Tua<sup>10</sup>, Heart MacKenzie N. Calara<sup>11</sup>, John Paul P. Miranda<sup>12</sup>,  
Gienahlyn M. Mallari<sup>13</sup>**

<sup>1</sup>College of Business Studies, Bacolor Campus, Don Honorio Ventura State University, Philippines

<sup>2</sup>College of Computing Studies, Mexico Campus, Don Honorio Ventura State University,  
Philippines

[jppmiranda@dhvsu.edu.ph](mailto:jppmiranda@dhvsu.edu.ph)

## Keyword

*Accounting Information System Internships, Employers' Perspective, Essential Skills for AIS Interns, University Recommendations for Successful Internships, Soft Skills for Accounting Interns*

## Abstract

*This qualitative case study aims to identify the essential skills required by employers when hiring AIS student interns. Additionally, it explores potential recommendations for the university to ensure a successful internship experience for AIS undergraduates. Ten employers were interviewed in person, including six from the accounting and banking industries and four from non-accounting or government sectors. Thematic analysis was employed to analyze the collected data. The study emphasizes the significance of employers' perspectives in helping students prepare for actual work in the industry and guiding the university in enhancing its program structure. The study identified both hard and soft skills necessary for student interns. Hard skills encompass technical proficiency and fundamental accounting knowledge, while soft skills encompass effective communication, teamwork ability, analytical aptitude, time management, adaptability, willingness to learn, trustworthiness, and discipline. Employers emphasize these skills when considering student interns. Furthermore, the study reveals employers' recommendations to the university, including conducting an initial assessment before deployment, ensuring well-trained interns, providing comprehensive support throughout the internship, fostering collaboration between the university and employers, and enabling students to focus on internships without additional subjects. These suggestions serve as valuable insights for the university to enhance the internship program not only for AIS undergraduates but also for students pursuing other professions. The findings of this research can be used as a foundation for future implementation of internship programs, aiming to facilitate successful internships for Accounting Information System undergraduates and students in various fields.*

## INTRODUCTION

Internships play a crucial role in shaping undergraduate students' professional knowledge and job-related skills, going beyond academic performance (Deschaine & Jankens, 2017). While classroom learning provides valuable information, it falls short in offering exposure to the realities of the working world. Internships allow students to integrate theoretical knowledge with practical work experience, bridging the gap between academia and professional practice. These

hands-on opportunities enable students to train and gain experience in their chosen field, providing them with essential skills and knowledge that cannot be acquired in the classroom alone.

The primary objective of internship programs is to facilitate a seamless transition from student life to the professional realm (Deschaine & Jankens, 2017). By adopting an experiential learning approach, internships offer students the chance to actively engage in significant real-life experiences, under the supervision of mentors and evaluators (Teng et al., 2021). In addition to academic excellence, today's graduates are expected to possess a range of employability skills, including teamwork, leadership, communication, analytical thinking, time management, and information technology (IT) proficiency (Ghani et al., 2018; Gomez & Peter, 2017). Therefore, it is imperative that internship programs deliver substantial benefits to undergraduate students, enabling them to enhance their skills and transfer their knowledge effectively through practical work experience in host training organizations (Deschaine & Jankens, 2017; Gomez & Peter, 2017).

To ensure the effectiveness and relevance of internship programs, it is essential to explore the perspective of employers. Understanding employers' expectations, needs, and evaluations of internship experiences can inform curriculum design, program development, and better align educational institutions with industry demands (Cotronei-Baird, 2020; Dyki et al., 2021; Ellington, 2017; Gomez & Peter, 2017). Particularly for undergraduate students studying Accounting Information Systems, gaining insights into employers' perspectives on achieving successful internships can guide educators in preparing students for the workforce.

By employing qualitative inquiry methods, such as interviews or focus groups with employers, the study can uncover valuable insights into the skills, competencies, and qualities employers seek in accounting interns. This exploration can shed light on the gap between educational curricula and industry requirements, facilitating the development of internship programs that effectively prepare students for the challenges and expectations of the accounting profession (Cotronei-Baird, 2020). Therefore, this study aims to investigate the employers' perspective on achieving successful internships for Accounting Information System undergraduates, employing a qualitative inquiry approach. By gaining insights from employers, this research seeks to enhance internship programs, align educational offerings with industry needs, and ultimately contribute to the professional success of accounting students.

To further determine the perspective of the employers on achieving successful internship for Accounting Information System (AIS) Undergraduates, this research sought to answer the following:

1. What are internship skills needed by student interns related to AIS as perceived by employers?
2. What will be the possible suggestions of employers to the University to make the student internship program successful?
3. What findings may be derived to achieve a successful internship program?

## LITERATURE REVIEW

Internships serve as valuable opportunities for students to gain hands-on experience and practical knowledge in their respective fields (Deschaine & Jankens, 2017; Heang et al., 2019; Schnoes et al., 2018; Warinda, 2013). Previous research has shown that business students who participate in internship programs achieve greater success in their studies and careers (Anjum, 2020). These programs allow students to apply classroom learning to real-world job situations, enhancing their skills and professional development (Anjum, 2020; Bradberry & De Maio, 2019; Kozar et al., 2015; Sawani et al., 2016). Internships provide undergraduates with training and experience in specific career fields, preparing them for future employment (Adeosun et al., 2022).

For internships to be effective, continuous monitoring and evaluation are essential, allowing students to self-assess their progress and contribute to the learning process (Luk & Chan, 2022). Employers expect accounting graduates to possess both technical and interpersonal skills, with proficiency in accounting software and communication being particularly important (Cernuşca, 2020; Ismail et al., 2020). Recent graduates often face challenges due to a lack of technical skills, IT abilities, and soft skills (Goulart et al., 2021; Heang et al., 2019; Munir, 2021; Norman et al., 2018; Seetha, 2014). This deficiency may be attributed to the inadequate preparation provided by universities, emphasizing research over practical skills (Hakim, 2016; Mastracchio, 2017).

In addition to technical knowledge, employers seek graduates with transferable skills such as effective communication, flexibility, and problem-solving (Ghani et al., 2018; Hajjaj & Mandysova, 2004; Jackling & Natoli, 2015). Real-world experience gained through internships, volunteer work, or scholarships can help students adapt to different work settings. As technology advances, accounting professionals must possess skills in data analysis, problem-solving, and analysis (Hakim, 2016). However, there is a disparity between the skills expected from accounting graduates and what is taught in educational institutions (Hakim, 2016; Norman et al., 2018). Graduates often fall short in essential interpersonal and personal skills required for industry jobs (Altrawneh, 2015; Damoah et al., 2021; Ebaid, 2022).

The accounting profession's technological advancements and complexities have increased the demand for graduates with a balanced mix of technical and interpersonal abilities (Palmer et al., 2004). Employers consider soft skills, including teamwork and effective communication, crucial for individuals working in the accounting field (Ghani et al., 2018; Kadir et al., 2016). The accounting curriculum might need to address the proficiency of graduates in technical abilities, interpersonal capabilities, and ethical considerations.

Evaluations by employers have shown that student-interns demonstrate competency in personal traits, skill performance, work qualities, and office management techniques (Jackling & Natoli, 2015; Tangaro-Delelis, 2019). To enhance interns' competitiveness, evaluation tools should be updated to assess their preparedness for the work environment (Jackling & Natoli, 2015; Tangaro-Delelis, 2019). Cognitive capacities such as analytical skills, computer literacy, communication, and technical capabilities are valued across various professional domains (Hakim, 2016). Communication competencies, leadership, and teamwork have been identified as crucial factors in the recruitment process of interns (Atanasovski et al., 2018; Jackling & Natoli, 2015).

To meet the evolving demands of the accounting profession, accounting education should emphasize enhanced capabilities, practical expertise, and a balance between theoretical learning and real-world experience (Anjum, 2020; Deschaine & Jankens, 2017; Ismail et al., 2020). Bridging the gap between theoretical knowledge and practical application, internships play a significant role in enhancing students' skills and preparing them for successful careers (Hergert, 2009; Jawabri, 2017). Therefore, investigating the essential abilities necessary for accounting students to have a productive internship experience is crucial for meeting employer expectations.

## **METHOD**

### **Research Design, Sample, and Sampling Technique**

In this qualitative case study, Braun and Clarke's (Braun & Clarke, 2006, 2019) six-phase thematic analysis method was used to examine employers' perspectives on the necessary skills for successful internship programs in the AIS undergraduate program (Nassaji, 2020). The study employed a qualitative research approach, characterized by a naturalistic approach and a focus on non-numerical data (Nassaji, 2020). The primary data collection method was open-ended interviews, which allowed for in-depth exploration of the participants' perspectives (Baškarada, 2014). Multiple data sources, including interview transcripts and notes, were utilized to enhance the dependability and accuracy of the findings (Baškarada, 2014).

The participants in this research study were partner Host Training Establishments (HTEs) affiliated with a state-funded university in Pampanga, Philippines. The study specifically selected HTEs that had a collaboration with the university. Purposive sampling, a non-probability sampling technique, was employed to choose participants based on their relevance to the study and their affiliation with the university's AIS program (Crossman, 2020). Data collection continued until data redundancy was achieved, indicating that no new information was emerging. The sample consisted of ten HTEs or employers who accepted AIS student interns from the university. Out of the ten participants, six were employers from the accounting and banking industry.

### **Instrument, Data Collection Procedure, and Ethical Considerations**

The study utilized a semi-structured interview guide that consisted of two key questions to gather insights from participants, who were employers from Host Training Establishments (HTEs) affiliated with a state-funded university in Pampanga, Philippines (Jones, 1991). The first question aimed to identify the specific skills sought in student interns, with a request for elaboration and explanations of their importance. The second question aimed to explore the participants' perspectives on how the university could support them in ensuring successful and meaningful student internships. The study incorporated both planned survey questions and open-ended follow-up queries to obtain comprehensive insights (Ahlin, 2019). To ensure the validity and relevance of the interview guide, input and validation were sought from an Internship Coordinator and a Vocational Placement Coordinator from the university. The interviews were designed to provide a deeper understanding of employers' skill requirements and explore potential collaboration with the university to enhance the quality and impact of student internships within the participating companies (Ranabahu et al., 2020).

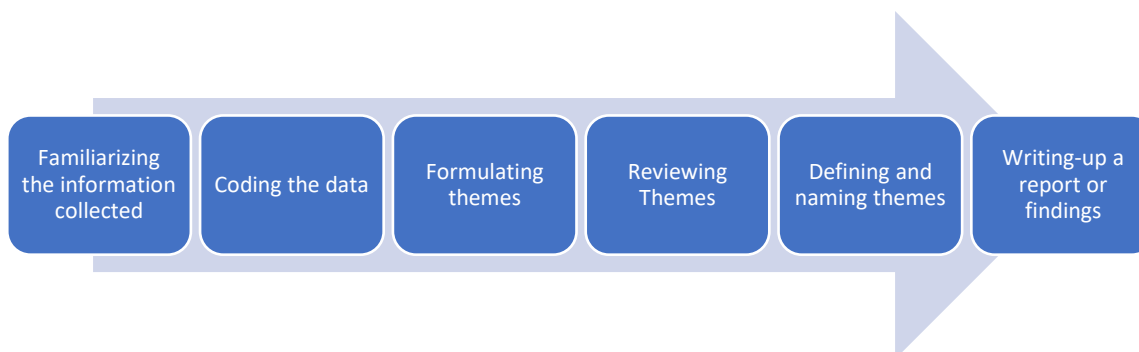
The data collection process for this study adhered to the flexibility of qualitative interviewing, which allows for adaptation to different methodological frameworks and research issues (McGrath et al., 2019). Prior to conducting the interviews, approval was obtained from the appropriate bodies. A total of ten participants who met the predetermined qualifications as employers in companies partnered with the state-funded university were selected for data collection. To avoid redundancy, data collection ceased once enough data had been gathered. Informed consent was obtained from all participants, and a letter of permission was provided to the employers before the interviews. Participants were given sufficient notice and time to prepare their responses, and the interviews were conducted in person. With the participants' permission, the interviews were recorded and transcribed verbatim for subsequent analysis. The study strictly adhered to ethical guidelines, recognizing their paramount importance in protecting the rights of participants, ensuring their freedom of choice, maintaining the validity of the study, and preventing deception (Arifin & Roshaidai, 2018). Approval was obtained from the relevant authorities, and a letter of consent was provided to all participants.

### **RESULTS**

The qualitative data in this study underwent a thematic analysis following the six phases proposed by Braun and Clarke (2006, 2019). The first phase involved becoming familiar with the data by transcribing the interviews verbatim, conducting repeated readings, and noting initial thoughts to gain a deeper understanding of the content. In the second phase, the data were systematically coded, extracting relevant information from the transcripts and generating codes or labels to categorize each data extract. The third phase focused on formulating themes, where the study organized the coded data into potential themes, identifying key concepts and patterns. Moving to the fourth phase, the themes were reviewed to ensure clarity, distinctiveness, and alignment with the data. Themes were refined, adjusted, split, combined, or even created as needed to accurately represent the data. In the fifth phase, the themes were defined and named, with the study determining their significance and underlying meaning, providing clear and understandable labels. Finally, in the sixth phase of writing up and analysis, the study sought

---

input from experts in the field to enhance the validity of the findings. Involving experts allowed for rigorous evaluation and validation of the thematic themes, further strengthening the reliability and credibility of the conclusions. This step added an additional layer of expertise to the research process and ensured the robustness of the analysis and interpretations.



**Figure 1.** Six-phase thematic analysis by Braun and Clarke (2006, 2019)

## FINDINGS AND DISCUSSION

### SOP1. Employer's Perceived AIS Internships Skills

Among the findings highlighted in this study was the importance of enhancing the preparation of AIS interns at the university by taking into account the perspective of employers regarding the necessary skills and duties. This understanding would facilitate the implementation of effective teaching and learning strategies, ensuring that interns are fully equipped to fulfill their responsibilities (Altrawneh, 2015; Lisá et al., 2019). In a case study conducted by Cernuşca (2020), a significant number of interviewed accountants expressed a preference for hiring fresh accounting graduates who possess strong soft and hard skills. These employers were also willing to invest in further training to enhance these skills. It is evident that future accounting professionals must possess a combination of both hard and soft skills to contribute to the success of organizations (Lisá et al., 2019).

#### ***Theme 1. Hard skills needed by AIS undergraduates.***

Employers expressed a preference for interns who possess strong technical skills, including computer literacy and knowledge of accounting software. These skills are essential for carrying out the job and can be acquired through education and training programs.

#### **Technical Skills (Computer Literacy and Accounting Software Knowledge).**

One of the hard skills that was identified for AIS interns was technical skills, specifically computer literacy and knowledge of accounting software (Warwick & Howard, 2015). This finding is supported by the responses of employers who participated in the study. It is also consistent with the problems highlighted by Mastracchio (2017), where recent accounting graduates were found to lack technical skills and IT abilities (Norman et al., 2018). The significance of various cognitive capacities, such as analytical skills, computer literacy, communication, and technical capabilities, is recognized across professional domains, although the emphasis placed on these skills may vary by industry (e.g., Borg & Scott-Young, 2020; Ellington, 2017; Warwick & Howard, 2015). Additionally, Mohaidin et al. (2017) emphasize that employers expect accounting students to possess a diverse set of skills and characteristics, including a critical mix of technical and generic skills that enable them to navigate complex business situations (Gill, 2020; Jackson & Wilton, 2017). Technical skills in areas such as financial accounting and databases serve as examples of subject-specific knowledge that is valued in the field.

*"Number two you need to have that computer literacy because in the work you will be working with an accounting software okay so you'll be able to ano do the work so dapat meron kang computer literacy." – P01*

*"...second skill should be excellent in using Microsoft Office 'cause in accounting firm we often use uhm Microsoft office." – P02*

*"Considering an intern is already equipped with the needed technical skills for the accounting field..." – P03*

*"As an accounting practitioner, there are specific accounting tools and applications na needed iperform para mautilized yung process ng accounting work. What I am looking for an AIS student intern, may knowledge siya particularly sa Microsoft Applications such as Microsoft Excel and some Cloud-based accounting like Xero and other Tax solution software, kasi during the internship of the students, it can be given as part of the OJT task). – P07*

### **Knowledge in Basic Accounting and Accounting Standards.**

Another hard skill that was identified for Accounting Information System interns was knowledge in basic accounting and accounting standards. This finding was supported by the responses of employers who participated in this study. This validates the findings by highlighting the ongoing need for accounting professionals to analyze information and apply data to support and enhance clients' businesses, despite the availability of technology for automating certain tasks (Jackson et al., 2023; Kroon et al., 2021). The study emphasizes that future-ready professionals in the accounting field should possess a deep understanding of data analysis and other relevant capabilities that have become increasingly important (Altrawneh, 2015). Therefore, proficiency in problem-solving and analysis has gained significant importance in this area of expertise, as noted by Lestari and Santoso (2019) as well other similar studies (e.g., Gokuladas, 2010; Jyung et al., 2020).

*"Basic accounting and analytical skills, high level of analytical skills, not really high level but for an intern maybe [no] have that critical thinking skills to be able to... [tawag dito] understand terminologies that's why you need to know the basic accounting, what are the assets, liabilities, how to make a journal entry, how to make an adjusting entry." – P01*

*"Since we perform financial statement audits, we favor candidates with strong critical thinking abilities, the familiarity with accounting standards, and a keen attention to details. These knowledge and skills are required to conduct an effective and efficient audit particularly in identifying errors and material misstatements in the financial statements and financial reports." – P02*

*"First skill should be uhm accounting skills because we're in accounting firm uhm it's gonna be an advantage for us if the student knows ahh how's the organization work and kung paano yung work namin dapat alam ng student yon." – P09*

### **Theme 2. Soft skills needed by AIS undergraduates.**

Soft skills played a crucial role in the success of future accounting professionals. Employers emphasized the importance of strong communication, teamwork, analytical thinking, time management, adaptability, willingness to learn, trustworthiness, and discipline (Fraser et al., 2019; Gomez & Peter, 2017; Insa et al., 2018). These skills contributed to the overall success of accounting professionals in their careers (Altrawneh, 2015; Warwick & Howard, 2015). This study identified themes focused on soft skills from the perspective of employers regarding the skills they needed from AIS student interns. Previous studies, such as the one conducted by Heang et al. (2019), highlighted the challenges faced by recent accounting graduates when entering the

workforce for the first time. These challenges included the absence of soft skills like communication, flexibility, stress management, and time management. This could be attributed to the inadequate education provided by universities in preparing undergraduates for the job market (Mastracchio, 2017).

### **Communication Skills.**

According to the responses of employers as participants, one of the soft skills required from student interns was effective communication skills. This finding was supported by the study of Ismail et al. (2020), which emphasized that students should demonstrate proficiency not only in academic studies but also in collaborative ventures, managerial roles, and both written and verbal communication (Kadir et al., 2016). Additionally, Gray (2010) identified communication skills as the most relevant soft skill for students to develop (Bringula et al., 2016; Ghani et al., 2018; Patacsil & Tablatin, 2017; Williams, 2015).

*“You need to be able to communicate both oral and written, for oral like we’re talking right now okay when the information is relayed to you or the instruction is given to you, you should be able to ask valid questions okay. Tapos you should be able to communicate through emails or skype or chat with clarity of thought.” – P01*

*“Of course, first one is the communication skills. Given that you had the opportunity to demonstrate your skills in your resume, employers are primarily interested in your ability to write and speak professionally and the ability to communicate effectively. Wherein you are able to translate ideas and convey information which is key in any field, whether it’s with your supervisor, coworkers, or clients, and employers are well aware that it is a valuable skill.” – P02*

### **Ability to Work with Others.**

Employers identified the ability to work with others as a relevant skill for student interns, as shown in the responses. This finding was supported by the study of Patacsil and Tablatin (2017), which emphasized the importance of teamwork as one of the most crucial soft skills for students to possess and cultivate (Bringula et al., 2016). Previous studies have highlighted the significance of soft skills, including teamwork, communication, and problem-solving, for career advancement (Ghani et al., 2018; Jackling & Natoli, 2015).

*“You also have to be able to work in teams, that’s critical no you need to be able to communicate properly. Work in teams kasi you working with people in accounting department.” – P01*

*“Second is the collaboration, why? it is because our ability to communicate and relate well to others is certainly important for collaboration, as it is the capacity to work with others toward a common goal. As part of a team, you have to understand your own strengths and weaknesses so you know how you can best contribute, as well as be aware of how you can bring out the best in others.” – P03*

### **Critical Thinking and Analytical Skills.**

These skills were also identified as important for student interns, as indicated in the responses. This finding aligned with the study conducted by Williams (2015), which emphasized the need for students to acquire skills such as critical thinking (Bringula et al., 2016; Gomez & Peter, 2017). While these skills might not have been considered essential at the entry-level, they played a vital role in students' professional development, particularly through internship programs that prepared them for their future careers (Kadir et al., 2016).

*“So yung mga skills na kailangan ko sa mga AIS student intern is dapat yung analytical skills nila with regards sa financial documents ay mataas pero kasi yung analytical skills natin ay hindi naman sya inborn yon eh. So yun talaga dinedevelop natin during the developing stage na nasa college kayo*

*or sa course ninyo hanggang sa makagraduare kayo in early years. So yung analytical skills kasi natin kapag nadevelop mo yan into higher lever, magagamit yo yan in any field na hindi lang din sya nakafocus sa financials.” – P05*

*“Since we perform financial statement audits, we favor candidates with strong critical thinking abilities.” – P02*

### **Time Management Skills.**

This skill highlighted the importance of time management skills for student interns, as indicated by one of the employers' responses. This finding was supported by the study conducted by Hajjaj and Mandysova (2017), which emphasized the role of time management as an important soft skill, particularly for non-governmental organizations in performing their daily activities (Gomez & Peter, 2017).

*“time management, if you have managed to successfully take a full course load every semester and meet assignment deadlines, to some extent, you've already demonstrated time management skills. But as an intern, you're not going to have a syllabus to tell you when your deadlines are. It's up to you to organize your time and produce results. Employers want to know that you can prioritize responsibilities and recognize when it's appropriate to multitask or focus on one particular project at a time.” – P03*

### **Adaptability and Willingness to Learn.**

Employers also valued adaptability and a willingness to learn in student interns. This finding was supported by the study conducted by Gomez and Peter (2017) and Lim et al. (2016) which emphasized the importance of adaptability as a desirable quality for potential employees in any industry (Seibert et al., 2016), including accounting (Kadir et al., 2016; Lim et al., 2016). The study also highlighted the need for accountants to adapt to changes in tax laws, accounting principles, standards, and technologies. Furthermore, Suarta et al. (2017) suggested that a willingness to learn and embrace changes was crucial for personal advancement and success in any endeavor (Fraser et al., 2019; Gomez & Peter, 2017; Insa et al., 2018; Lisá et al., 2019).

*“And last is the adaptability, today's work culture, a willingness to become familiar with the different parts of an organization is definitely viewed as an asset and also increases your exposure within the company.” – P03*

*“Una yung student dapat willing to learn tapos active din sa tinuturo nila dito sa banko and then uhm dapat masipag din sila kung ano yung tinuturo nila dapt pinapasok nila sa ulo nila para kapag pumunta sa school mayroon maiishare sa teachers nila sa mga kapwa students nila ganon...” – P06*

*“Yung mga skills na hinahanap ko from interns ay yung willingness to learn from any transaction na maeencounter nila within the workplace and can easily pick-up all the basic methods. Also have the ability to perform task under minimal supervision with confidence sa work.” – P08*

### **Trustworthiness.**

This skill indicated that employers valued trustworthiness in student interns. This finding was supported by the study conducted by (Ben-Caleb et al., 2021), which recognized the trustworthy and respectable nature of accounting students due to the requirements and responsibilities associated with the profession.



*“For the student intern kasi syempre as we working in the banking industry syempre unang una yung trust worthy siya kasi were dealing with cash, uhm nakakakita sila ng cash, nagbibilang kami so dapat trust worthy yung kukunin namin.” – P04*

*“kasi pag binigyan mo sila ng mga small task lang, kailangan dun lang makikita mo na responsible ang isang students eh, kasi di mo sya pagkakatiwalaan or bibigyan ng mas mataas na uri ng trabaho kung sa simple palang na natrabaho na binigay mo ay di na nya maperform.” – P05*

*“dapat meron sense of trustworthiness...” – P08*

### **Discipline (Patience, Responsibility, Confidence, Reliability).**

This highlighted the importance of discipline, including qualities such as patience, responsibility, confidence, and reliability, as valued by employers in student interns (Gomez & Peter, 2017). This finding was supported by previous studies, including those conducted by Bennett and Bennett (2022), which emphasized the necessity for employees in the accounting industry to demonstrate a sense of responsibility, reliability, and discipline to meet demanding deadlines and schedules associated with document processing.

*“Number three... patience, you need to be patience because patient because there’s a lot of errors that you will commit so what else.” – P01*

*“Tapos pangalawa, Im looking for a skills na dapat they are talagang discipline nila with regards sa attendance, punctuality, yung pagiging courteous nila yun kasi kailangan din naman ng mga student interns kasi di lang more on IQ dapat meron din kayo sa EQ side ganun. So yung ibang mga skills or mga ibang mga kailangan natin idevelop di lang sya more on sa academic side lang or sa intelligence lang kailangan yung harmonious relationship with others So yun yung mga kailangan ko na tinitignan ko but still it is given na hindi naman lahat na during student intern ka inborn na sayo kasi most of them are cultured, or will be developed as time goes by.” – P05*

*“dapat meron sense of responsibility, reliability.” – P08*

The findings of this study aligned with previous research, emphasizing the importance of both hard and soft skills in the accounting profession. By integrating these findings into internship programs and accounting education, universities can enhance the preparation of students for their future careers and support their overall professional development.

### **SOP2. Employer’s Suggestions for Successful Internship Program**

The success of internships could not be solely attributed to employers and students; the role played by the university was also a determining factor. Universities could consider the suggestions provided by employers to discover alternative methods for enhancing internship opportunities beyond mere deployment. For the internship program to be successful, constant monitoring was required to assess its effectiveness in terms of student learning. Students should have had the opportunity to self-evaluate their progress and had the freedom to control or contribute to the learning process. It was also important for interns to have had realistic expectations aligned with the guidelines provided by employers and the school (Borg & Scott-Young, 2020; Luk & Chan, 2022; Ranabahu et al., 2020). In this study, there were five themes identified by the employers to make the internship for AIS program successful.

#### ***Theme 1. Continuous assessment of curriculums to ensure it aligns with the needs of the industry.***

In addition to the initial assessment of companies and continuous curriculum assessment, employers have suggested that the university should ensure the interns' expectations for their internships are realistic and aligned with the guidelines set by both employers and the school

(Dyki et al., 2021; Ellington, 2017). This suggestion, supported by the study conducted by Luk and Chan (2022), emphasizes the importance of establishing clear and achievable expectations for interns, considering the guidelines and requirements provided by the employers and the university. The responses from participants also demonstrate the significance of aligning intern expectations with the guidelines of the internship program.

*“they’ll take care of the necessary forms needed, sila yung may hawak nyan, yung mga forms, authorization, ofcourse you have to talk to the [to the] company no so that ofcourse they will also give you allowance and you have to ensure that ahh the task that will be given to you are relevant to the field kasi if it is not relevant then it’s not worth while...” – P01*

*“The University may help make student internships in our organization successful and meaningful by doing an initial assessment of the nature and scope of the work done in a firm or company to determine whether students are qualified, capable, and suited for the job. With this, students can provide a valuable contribution to the company as they may share their knowledge and expertise in that area.” – P02*

*“Additionally, university should obtain the scope of work and regular evaluation with the company to ensure the intern is getting all their needs once they step in to their next journey.” – P03*

### **Theme 2. Ensure interns possess essential accounting skills, knowledge, and strong work ethics prior deployment**

Employers have also recommended that the university deploy well-trained interns who possess a diverse set of skills and characteristics, as highlighted in the study by Borg and Scott-Young (2020). Employers expect accounting students to possess a critical mix of technical and generic skills that enable them to navigate complex and dynamic business situations such as proficiency in financial accounting and databases, are considered valuable subject-specific knowledge (Altrawneh, 2015; Gill, 2020; Jackson & Wilton, 2017). This suggestion underscores the significance of selecting interns who not only have the necessary technical skills but also demonstrate a strong work ethic. The responses provided by the participants align with this recommendation, further emphasizing the importance of these qualities for a successful internship program.

*“pagdating ng sila na yung magtatrabaho sa real or corporate world hindi na sila nahihiya makipagdeal sa coworkers nila ang sa client” – P04*

*“The University must advice the students na mag work in a professional level para mas maramdaman nila how it feels like to work in an environment with a professional set-up.” – P08*

*“I think the university can assist us by introducing students who are excellent in the field of work especially in accounting skills.” – P09*

*“dapat mabait, responsable, pinaka importante kase responsible sila ahh pag ka ginawa nila yung bagay though nagkamali sila pinangangatawanan dapat hindi yung isinisasi sa iba parang yung hindi sila pwedeng magkamali ganon dapat kahit magkamali ahh inaccept nila or tinatanggap, yun lang.” – P10*

### **Theme 3. Providing full support to interns through constant monitoring and regular evaluation.**

Employers have also made the suggestion to provide interns with comprehensive support throughout their internship, including constant monitoring and regular evaluations within the company. This recommendation is in line with the findings of the study conducted by Tangaro-Delelis (2019), which highlights the importance of reviewing the students' evaluation tool by the

concerned bodies. This review should address current trends and assess the interns' performance levels, including the skills necessary to prepare them for the work environment. The responses from participants further reinforce the significance of providing interns with continuous support, guidance, and evaluations. It is advisable to conduct further studies to explore additional variables that can contribute to enhancing interns' competitiveness in the future.

*"Well of course there's always a full support, you should have ahh the university should have full support. there's always, there should be monitoring." – P01*

*"More than that kasi kapag nakikita ng mga students yung paguguide ng mga OJT supervisor which is mandated ng university kung bibigyan sila ng parang rights or privilege or time para mamonitor yung mga student intern nila." – P05*

*"the university through its curriculum should be aligned with the industry requirements. Kasi in the accounting profession at present, we have seen an influx of web-based applications, not yet taught in the universities. Which is an opportunity to reassess and to upgrade the skillsets of the students. Accounting Information System students are even more expected to be familiar with software applications since they will be dealing more sa mga different accounting software na ginagamit sa actual industry practice." – P07*

#### **Theme 4. Emphasize the need to understand and apply data privacy in workplace.**

One of the suggestions provided by employers to the university for the successful internship program of AIS students was to ensure that students applied principles of data privacy and confidentiality in their workplace. This recommendation emphasized the importance of maintaining ethical standards (Ghani et al., 2018). The responses from participants supported this suggestion, highlighting its significance. This reinforced that by emphasizing that accountants, regardless of their place of employment, had an ethical obligation to uphold confidentiality and refrain from disclosing confidential information about their colleagues for personal benefit. This study underscored the importance of not sharing private information obtained through work or business relationships, emphasizing the ethical responsibility of accountants in maintaining confidentiality.

*"Also have to take note of the confidentiality involve so the university should take care of that, that any information gathered during the internship are considered to be confidential, utmost confidential okay." – P01*

#### **Theme 5. Prioritize internship program.**

The employers' suggestions for ensuring the success of the internship program for AIS students also involved prioritizing on-the-job training and addressing difficulties that arose from conflicts among academic, internship, and personal agendas. This finding was supported by the study conducted by Hora et al. (2020), which highlighted the challenges faced by students in managing their schedules to accommodate both their studies and internship requirements. Students expressed concerns about the effectiveness of balancing their time between internships and academic commitments, particularly when scheduling conflicts arose between required internship hours and available time for academics. This emphasized the need for universities to consider the duration of internships and carefully manage students' schedules to minimize conflicts and optimize the learning experience.

*"The University must give their students a schedule that focus alone for On-the-Job Training, no school subjects must interfere in between." - P08*

#### **SOP3. Key Findings for a Successful Internship Program**

Based from the findings, the hard skills, as expected, that interns possess basic accounting knowledge since AIS falls under the accounting field. Familiarity with diverse accounting

terminologies and the ability to formulate journals and adjusting entries were considered essential. Additionally, computer literacy was highly valued, as most tasks have been digitized. Knowledge of various computer techniques, Microsoft applications like Excel, and cloud-based accounting software such as Xero and tax solution programs were crucial for fulfilling tasks requiring computer and application expertise.

Regarding soft skills, employers sought responsible and disciplined interns. Regular attendance and a willingness to learn and adapt to the organization's various aspects were important indicators of an intern's dedication (Fraser et al., 2019; Gomez & Peter, 2017). Effective execution of assigned tasks required confidence, attentiveness, and the ability to manage time and prioritize duties. Adept writing skills, professionalism in speech, and strong communication abilities were necessary for interacting with colleagues and clients. Proficiency in critical thinking and analytical proficiency were vital for productive and successful task completion, not just in finance and auditing but in various fields. Finally, reliability and trustworthiness were expected as interns may handle monetary transactions.

The findings consistently highlighted the need for universities to collaborate with Host Training Establishments, monitor intern performance and behavior, and conduct regular evaluations with the company. This suggests that universities should be fully involved in internship course design to ensure successful internship programs for students. Deploying well-trained interns with fundamental accounting skills, knowledge of accounting systems, and strong work ethics, while focusing solely on their internships without other subjects, would greatly contribute to a successful Accounting Information System internship.

In addition to the participant's suggestions, the university can enhance internship success by incorporating accounting software into the Accounting Curriculum. This indicates that using accounting software provides students with a more accurate representation of real-life corporate scenarios they will encounter in their future careers (Dyki et al., 2021). This equips them with enhanced preparedness for the business realm and the accounting profession. The incorporation of training on Enterprise Resource Planning (ERP) software, such as SAP, would give students an advantage in meeting employer requirements. This aligns with the Academic Standards Statement for Accounting Learning and Teaching, which emphasizes the need for accountants to effectively comprehend data (Leong & Kavanagh, 2013). However, according to Cannon et al. (2004), the adoption of ERP in education requires a thorough curriculum redesign rather than piecemeal adjustments. Accounting education should focus on integrating ERP with all other business functions within an organization, rather than solely emphasizing its functional aspects.

Moreover, it is crucial for the faculty to receive training in accounting software. Integrating ERP into the curriculum necessitates clear and compelling educational goals for students. Additionally, attending seminars to enhance accounting teaching knowledge and skills, as suggested by Rufino et al. (2018), is important. To ensure the effectiveness of integrating ERP systems into the academic curriculum, the university should oversee and assess its implementation. Student surveys and interviews can provide valuable perspectives on the achievement of learning objectives. Feedback from students serves as a valuable source of input for reflective teaching practices. With these, the study suggest that the university incorporate accounting software into its accounting program by providing seminars and training to staff, and evaluating the incorporation's efficacy in achieving learning objectives. This approach will enable students to gain proficiency in accounting software and increase their chances of securing successful internships.

## **CONCLUSION**

This study aimed to explore the skills required by student interns in the field of AIS as perceived by employers. Additionally, the study sought suggestions from employers to enhance the success of the university's student internship program. Through the findings, the following insights were derived to achieve a successful internship program: (a) Internship Skills: The study

identified the specific skills deemed important for student interns in AIS according to employers. These skills likely include technical competencies related to accounting systems, as well as soft skills such as communication, teamwork, problem-solving, and adaptability. Understanding these skill requirements is essential for interns to effectively contribute and meet employers' expectations during their internships, (b) Employer Suggestions: The research gathered suggestions from employers to the university in order to enhance the student internship program. These suggestions may include recommendations for curriculum enhancements, such as incorporating web-based accounting software into the AIS curriculum to align with industry trends. Additionally, employers may emphasize the importance of universities working closely with HTEs, implementing continuous monitoring, and conducting regular evaluations of interns to ensure their performance and behavior meet industry standards, and (c) Achieving a Successful Internship Program: The findings highlight the importance of students fully developing their skills to function efficiently and effectively during their internships. This implies the need for students to focus on honing their soft skills and receiving additional training to enhance their proficiency. Moreover, the study emphasizes the significance of universities actively engaging in internship course design, collaborating with industry partners, and continually improving teaching and learning strategies to ensure a successful internship experience for students in the AIS field.

Overall, the study provides valuable insights into the skills needed by AIS student interns as perceived by employers, employer suggestions to enhance the internship program, and factors contributing to a successful internship experience. These findings can inform universities in developing and refining their internship programs to better prepare students for the demands of the industry.

## ACKNOWLEDGEMENT

This study would like to thank all the participants who agreed to be part of this study. No funding was received for this study.

## REFERENCES

- Adeosun, O. T., Shittu, A. I., & Owolabi, T. J. (2022). University internship systems and preparation of young people for world of work in the 4th industrial revolution. *Rajagiri Management Journal*, 16(2), 164–179. <https://doi.org/10.1108/RAMJ-01-2021-0005>
- Ahlin, E. (2019). *Semi-Structured Interviews With Expert Practitioners: Their Validity and Significant Contribution to Translational Research*. <https://doi.org/10.4135/9781526466037>
- Altrawneh, G. A. (2015). An Empirical Evaluation of Accounting Graduates' Employability Skills from Jordanian Employers' Perspective. *International Business Research*, 9(1), 55. <https://doi.org/10.5539/ibr.v9n1p55>
- Anjum, S. (2020). Impact of internship programs on professional and personal development of business students: a case study from Pakistan. *Future Business Journal*, 6(1), 2. <https://doi.org/10.1186/s43093-019-0007-3>
- Arifin, M., & Roshaidai, S. (2018). Ethical Considerations in Qualitative Study. *International Journal of Care Scholars*, 1(2), 30–33. <https://doi.org/10.31436/ijcs.v1i2.82>
- Atanasovski, A., Trpeska, M., & Bozinovska Lazarevska, Z. (2018). Accounting Students' and Employers' Perceptions on Employability Skills in the SEE Country. *European Financial and Accounting Journal*, 13(3), 55–71. <https://efaj.vse.cz/artkey/efa-201803-0004.php>
- Baškarada, S. (2014). Qualitative Case Study Guidelines. *The Qualitative Report*, 19, 1–18. <https://doi.org/10.46743/2160-3715/2014.1008>
- Ben-Caleb, E., Ademola, A. O., Adegboyegun, A. E., Olowookere, J. K., & Oladipo, O. A. (2021). Perception of Undergraduate Accounting Students towards Professional Accounting Career in Nigeria. *International Journal of Higher Education*, 10(3), 107–118. <https://doi.org/10.5430/ijhe.v10n3p107>
- Bennett, C., & Bennett, J. L. (2022). Five Suggested Soft Skills Learning Objectives for Enhancing Undergraduate Accounting Curriculum. *Journal of Instructional Pedagogies*, 27, 1–14.
- Borg, J., & Scott-Young, C. M. (2020). Employers' perspectives on work readiness in construction: are project management graduates hitting the ground running? *International Journal of Managing Projects in Business*, 13(6), 1363–1379. <https://doi.org/10.1108/IJMPB-10-2019-0238>
- Bradberry, L. A., & De Maio, J. (2019). Learning By Doing: The Long-Term Impact of Experiential Learning

- Programs on Student Success. *Journal of Political Science Education*, 15(1), 94–111. <https://doi.org/10.1080/15512169.2018.1485571>
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77–101. <https://doi.org/10.1191/1478088706qp063oa>
- Braun, V., & Clarke, V. (2019). Reflecting on reflexive thematic analysis. *Qualitative Research in Sport, Exercise and Health*, 11(4), 589–597. <https://doi.org/10.1080/2159676X.2019.1628806>
- Bringula, R. P., Balcoba, A. C., & Basa, R. S. (2016). Employable Skills of Information Technology Graduates in the Philippines: Do Industry Practitioners and Educators Have the Same View? *Proceedings of the 21st Western Canadian Conference on Computing Education*. <https://doi.org/10.1145/2910925.2910928>
- Cannon, D. M., Klein, H. A., Koste, L. L., & Magal, S. R. (2004). Curriculum Integration Using Enterprise Resource Planning: An Integrative Case Approach. *Journal of Education for Business*, 80(2), 93–101. <https://eric.ed.gov/?id=EJ745244>
- Cerņuša, L. (2020). Soft and Hard Skills in Accounting Field-Empiric Results and Implication for the Accountancy Profession. *Studia Universitatis „Vasile Goldis” Arad – Economics Series*, 30(1), 33–56. <https://doi.org/doi:10.2478/sues-2020-0003>
- Cotronei-Baird, V. S. (2020). Academic hindrances in the integration of employability skills development in teaching and assessment practice. *Higher Education*, 79(2), 203–223. <https://doi.org/10.1007/s10734-019-00405-4>
- Crossman, A. (2020). *Understanding Purposive Sampling*. ThoughtCo2. <https://www.thoughtco.com/purposive-sampling-3026727>
- Damoah, O. B. O., Peprah, A. A., & Brefo, K. O. (2021). Does higher education equip graduate students with the employability skills employers require? The perceptions of employers in Ghana. *Journal of Further and Higher Education*, 45(10), 1311–1324. <https://doi.org/10.1080/0309877X.2020.1860204>
- Deschaine, M. E., & Jankens, B. P. (2017). Creating successful and sustainable educational administrative internship experiences. *Higher Education, Skills and Work-Based Learning*, 7(1), 5–20. <https://doi.org/10.1108/HESWBL-02-2016-0008>
- Dyki, M., Singorahardjo, M., & Cotronei-Baird, V. S. (2021). Preparing graduates with the employability skills for the unknown future: reflection on assessment practice during COVID-19. *Accounting Research Journal*, 34(2), 229–245. <https://doi.org/10.1108/ARJ-09-2020-0285>
- Ebaid, I. E.-S. (2022). Sustainability and accounting education: perspectives of undergraduate accounting students in Saudi Arabia. *Journal of Applied Research in Higher Education*, 14(4), 1371–1393. <https://doi.org/10.1108/JARHE-05-2021-0183>
- Ellington, P. (2017). The impediments to the change to UK university accounting education, a comparison to the USA pathways commission. *Accounting Education*, 26(5–6), 576–598. <https://doi.org/10.1080/09639284.2017.1326154>
- Fraser, C. J., Duignan, G., Stewart, D., & Rodrigues, A. (2019). Overt and covert: Strategies for building employability skills of vocational education graduates. *Journal of Teaching and Learning for Graduate Employability*, 10(1), 157–172. <https://search.informit.org/doi/10.3316/informit.580925849733488>
- Ghani, E. K., Rappa, R., & Gunardi, A. (2018). Employers' perceived accounting graduates' soft skills. *Academy of Accounting and Financial Studies Journal*, 22(5). <https://www.abacademies.org/articles/employers-perceived-accounting-graduates-soft-skills-7582.html>
- Gill, R. J. (2020). Graduate employability skills through online internships and projects during the COVID-19 Pandemic: An Australian example. *Journal of Teaching and Learning for Graduate Employability*, 11(1 SE-JOURNAL PAPERS), 146–158. <https://doi.org/10.21153/jtlge2020vol11no1art946>
- Gokuladas, V. K. (2010). Technical and non-technical education and the employability of engineering graduates: an Indian case study. *International Journal of Training and Development*, 14(2), 130–143. <https://doi.org/https://doi.org/10.1111/j.1468-2419.2010.00346.x>
- Gomez, S. J., & Peter, A. J. (2017). Developing a framework for employability skills of management graduates. *International Journal of Research in Commerce & Management*, 8(10), 93–97. [https://ijrcm.org.in/article\\_info.php?article\\_id=8074](https://ijrcm.org.in/article_info.php?article_id=8074)
- Goulart, V. G., Liboni, L. B., & Cezarino, L. O. (2021). Balancing skills in the digital transformation era: The future of jobs and the role of higher education. *Industry and Higher Education*, 36(2), 118–127. <https://doi.org/10.1177/09504222211029796>
- Gray, F. E. (2010). Specific Oral Communication Skills Desired in New Accountancy Graduates. *Business Communication Quarterly*, 73(1), 40–67. <https://doi.org/10.1177/1080569909356350>
- Hajjaj, O., & Mandysova, I. (2004). Soft Skills Importance in NGOs' Positions. *Management International Conference (MIC)*, 79(4), 115–122. <https://doi.org/10.1177/2329490616657635>

- Hajjaj, O., & Mandysova, I. (2017). Soft Skills Importance in NGOs' Positions. *Proceedings of the Joint International Conference*, 115–122. <https://econpapers.repec.org/RePEc:prp:micp17:115-122>
- Hakim, R. R. C. (2016). Are Accounting Graduates Prepared For Their Careers? A Comparison of Employees' and Employers' Perceptions. *Global Review of Accounting and Finance*, 7(2), 140–156. <https://doi.org/10.21102/graf.2016.09.72.11>
- Heang, L. T., Ching, L. C., Mee, L. Y., & Huei, C. T. (2019). University Education and Employment Challenges: An Evaluation of Fresh Accounting Graduates in Malaysia. *International Journal of Academic Research in Business and Social Sciences*, 9(9), 1061–1076. <https://doi.org/10.6007/ijarbss/v9-i9/6396>
- Hergert, M. (2009). Student Perceptions Of The Value Of Internships. *American Journal of Business Education*, 2(8), 9–14.
- Hora, M., Chen, Z., Parrott, E., & Her, P. (2020). Problematizing college internships: Exploring issues with access, program design and developmental outcomes. *International Journal of Work-Integrated Learning*, 21(3), 235–252.
- Insa, L. I. L., Córdoba, A. I., Dominguez, J. L. B., Agreda, N. H., & González, J. J. Z. (2018). Migration and lifelong learning: ethnicity differences in the willingness to learn. *12th International Technology, Education and Development Conference*, 6134–6138. <https://doi.org/https://doi.org/10.21125/inted.2018.1447>
- Ismail, Z., Ahmad, A. S., & Ahmi, A. (2020). Perceived employability skills of accounting graduates: The insights from employers. *Elementary Education Online*, 19(4), 36–41. <https://doi.org/10.17051/ilkonline.2020.04.104>
- Jackling, B., & Natoli, R. (2015). Employability skills of international accounting graduates. *Education + Training*, 57(7), 757–773. <https://doi.org/10.1108/ET-08-2014-0093>
- Jackson, D., Michelson, G., & Munir, R. (2023). Developing accountants for the future: new technology, skills, and the role of stakeholders. *Accounting Education*, 32(2), 150–177. <https://doi.org/10.1080/09639284.2022.2057195>
- Jackson, D., & Wilton, N. (2017). Perceived employability among undergraduates and the importance of career self-management, work experience and individual characteristics. *Higher Education Research & Development*, 36(4), 747–762. <https://doi.org/10.1080/07294360.2016.1229270>
- Jawabri, A. (2017). Exploration of Internship Experience and Satisfaction Leading to Better Career Prospects among Business Students in UAE. *American Journal of Educational Research*, 5(10), 1065–1079. <https://doi.org/10.12691/education-5-10-8>
- Jones, C. (1991). Qualitative Interviewing. In G. Allan & C. Skinner (Eds.), *Handbook for Research Students in the Social Sciences* (1st Editio). Routledge. <https://doi.org/https://doi.org/10.4324/9781003070993>
- Jyung, C. Y., Lee, Y., Park, S., Cho, E., & Choi, R. (2020). Factors affecting employees' problem-solving skills in technology-rich environments in Japan and Korea. *Sustainability (Switzerland)*, 12(17), 7–9. <https://doi.org/10.3390/su12177079>
- Kadir, Z. A., Abdullah, N. H., Anthony, E., Salleh, B. M., Kamarulzaman, R., Tun, U., Onn, H., Tun, U., Onn, H., Tun, U., & Onn, H. (2016). *Does Problem-Based Learning Improve Problem Solving Skills?—A Study among Business Undergraduates at Malaysian Premier Technical*. 9(5), 166–172. <https://doi.org/10.5539/ies.v9n5p166>
- Kozar, J. M., Connell, H., & Y, K. (2015). The fashion internship experience: identifying learning outcomes in preparing students for the 'real world.' *International Journal of Fashion Design, Technology and Education*, 8(1), 3–11. <https://doi.org/10.1080/17543266.2014.974690>
- Kroon, N., Do Céu Alves, M., & Martins, I. (2021). The impacts of emerging technologies on accountants' role and skills: Connecting to open innovation-a systematic literature review. In *Journal of Open Innovation: Technology, Market, and Complexity* (Vol. 7, Issue 3). <https://doi.org/10.3390/joitmc7030163>
- Leong, R., & Kavanagh, M. (2013). A work-integrated learning (WIL) framework to develop graduate skills and attributes in an Australian university's accounting program. *Asia-Pacific Journal of Cooperative Education*, 14(1), 1–14.
- Lestari, S., & Santoso, A. (2019). The Roles of Digital Literacy, Technology Literacy, and Human Literacy to Encourage Work Readiness of Accounting Education Students in the Fourth Industrial Revolution Era. *KnE Social Sciences*, 3(11), 513–527. <https://doi.org/10.18502/kss.v3i11.4031>
- Lim, Y.-M., Lee, T. H., Yap, C. S., & Ling, C. C. (2016). Employability skills, personal qualities, and early employment problems of entry-level auditors: Perspectives from employers, lecturers, auditors, and students. *Journal of Education for Business*, 91(4), 185–192. <https://doi.org/10.1080/08832323.2016.1153998>
- Lisá, E., Hannelová, K., & Newman, D. (2019). Comparison between employers' and students' expectations in respect of employability skills of university graduates. *International Journal of Work-Integrated Learning*,

20(1), 71–82.

- Luk, L. Y. Y., & Chan, C. K. Y. (2022). Students' learning outcomes from engineering internship: a provisional framework. *Studies in Continuing Education*, 44(3), 526–545. <https://doi.org/10.1080/0158037X.2021.1917536>
- Mastracchio, N. J. (2017). *A Positive Look at Accounting Education*. The CPA Journal. <https://www.cpajournal.com/2017/09/21/positive-look-accounting-education/>
- McGrath, C., Palmgren, P. J., & Liljedahl, M. (2019). Twelve tips for conducting qualitative research interviews. *Medical Teacher*, 41(9), 1002–1006. <https://doi.org/10.1080/0142159X.2018.1497149>
- Mohaidin, N. J., Supar, M., Ibrahim, M. A., & Jaafar Sidik, M. H. (2017). Employers' Perception on Internship Programme. *SHS Web Conf.*, 36. <https://doi.org/10.1051/shsconf/20173600010>
- Munir, F. (2021). More than technical experts: Engineering professionals' perspectives on the role of soft skills in their practice. *Industry and Higher Education*, 36(3), 294–305. <https://doi.org/10.1177/09504222211034725>
- Nassaji, H. (2020). Good qualitative research. *Language Teaching Research*, 24(4), 427–431. <https://doi.org/10.1177/1362168820941288>
- Norman, S. N., Razman, A., & Latiff, A. (2018). Employers' Perception on Skill Competencies and the Actual Performance of Bachelor of Accounting Graduates in Malaysia. *International Academic Journal of Accounting and Financial Management*, 5(2), 88–95. <https://doi.org/10.9756/IAJAFM/V5I2/1810019>
- Palmer, K. N., Ziegenfuss, D. E., & Pinsker, R. E. (2004). International knowledge, skills, and abilities of auditors/accountants. *Managerial Auditing Journal*, 19(7), 889–896. <https://doi.org/10.1108/02686900410549411>
- Patacsil, F. F., & Tablatin, C. L. S. (2017). Exploring the importance of soft and hard skills as perceived by IT internship students and industry: A gap analysis. *Journal of Technology and Science Education*, 7(3), 347–368. <https://doi.org/10.3926/jotse.271>
- Ranabahu, N., Almeida, S., & Kyriazis, E. (2020). University-led internships for innovative thinking: a theoretical framework. *Education + Training*, 62(3), 235–254. <https://doi.org/10.1108/ET-02-2019-0031>
- Rufino, H., Payabyab, R. G., & Lim, G. T. (2018). Competency Requirements for Professional Accountants: Basis for Accounting Curriculum Enhancement. *Review of Integrative Business and Economics Research*, 7(3), 116–128. <https://doi.org/10.2139/ssrn.3172508>
- 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 and Behavioral Sciences*, 224, 347–352. <https://doi.org/https://doi.org/10.1016/j.sbspro.2016.05.386>
- Schnoes, A. M., Caliendo, A., Morand, J., Dillinger, T., Naffziger-Hirsch, M., Moses, B., Gibeling, J. C., Yamamoto, K. R., Lindstaedt, B., McGee, R., & O'Brien, T. C. (2018). Internship Experiences Contribute to Confident Career Decision Making for Doctoral Students in the Life Sciences. *CBE—Life Sciences Education*, 17(1), ar16. <https://doi.org/10.1187/cbe.17-08-0164>
- Seetha, N. (2014). Are Soft Skills Important in the Workplace? A Preliminary Investigation in Malaysia. *International Journal of Academic Research in Business and Social Sciences*, 4(4). <https://doi.org/10.6007/ijarbss/v4-i4/751>
- Seibert, S. E., Kraimer, M. L., & Heslin, P. A. (2016). Developing career resilience and adaptability. *Organizational Dynamics*, 45(3), 245–257. <https://doi.org/https://doi.org/10.1016/j.orgdyn.2016.07.009>
- Suarta, I. M., Suwintana, I. K., Sudhana, I. G. P. F. P., Kadek, N., & Hariyanti, D. (2017). Employability skills required by the 21 st-century workplace : a literature review of labour market demand. *Proceedings of the International Conference on Technology and Vocational Teachers*, 102, 337–342. <https://doi.org/https://doi.org/10.2991/ictvt-17.2017.58>
- Tangaro-Delelis, M. G. (2019). Student Interns Performance and Competency: An Employer based Evaluation. *International Journal of Advanced Research in Management and Social Sciences*, 8(2), 164–178.
- Warinda, T. (2013). Accounting Students' Evaluation of Internship Experiences from a Skills Perspective. *International Journal of Asian Social Science*, 3(3), 783–799. [https://www.researchgate.net/publication/341254787\\_ACCOUNTING\\_STUDENTS'\\_EVALUATION\\_OF\\_INTERNSHIP\\_EXPERIENCES\\_FROM\\_A\\_SKILLS\\_PERSPECTIVE](https://www.researchgate.net/publication/341254787_ACCOUNTING_STUDENTS'_EVALUATION_OF_INTERNSHIP_EXPERIENCES_FROM_A_SKILLS_PERSPECTIVE)
- Warwick, J., & Howard, A. (2015). *A Note on Structuring Employability Skills for Accounting Students*. 5(10). <https://doi.org/10.6007/IJARBSS/v5-i10/1860>
- Williams, A.-M. C. (2015). *Soft Skills Perceived by Students and Employers as Relevant Employability Skills* [Walden University]. <https://scholarworks.waldenu.edu/cgi/viewcontent.cgi?article=2426&context=dissertations>