

## INTERNSHIP FOR ACCOUNTING UNDERGRADUATES OF UNISEL: COMPARATIVE INSIGHTS FROM STAKEHOLDERS

Mohamad Hafiz Bin Rosli \*, Asma Rina Binti Abdul Rahman<sup>2</sup>, Nur Fauzana Binti Yahya<sup>3</sup>

<sup>1 2 3</sup> Faculty of Business, Universiti Selangor (UNISEL), Selangor, Malaysia

<sup>1</sup>Email: [mohd\\_hafiz@unisel.edu.my](mailto:mohd_hafiz@unisel.edu.my)

<sup>2</sup>Email: [asmarina@unisel.edu.my](mailto:asmarina@unisel.edu.my)

<sup>3</sup>Email: [nur\\_fau@unisel.edu.my](mailto:nur_fau@unisel.edu.my)

---

### Abstract

*In recent years, several challenges have emerged at the domestic and global level resulted in the tremendous change of the business landscape, particularly in the accountancy profession. Industry demands accounting graduates to possess a high level of academic knowledge and more importantly, graduates should be 'market ready' and able to demonstrate core competencies essential to succeed in the work environment. The purpose of this research is to determine the perceived benefits, skills and outcomes gained by students via internship from all three groups of respondents namely the students, the university and the organisation. A set of structured questionnaires was used to survey the perception of students, university and the company. A total of 153 responses were analysed. Findings show that all three stakeholders perceived that students benefited from the internship programme. They also perceived that an internship programme provides students a platform to get real-life working experience and the ability to work as a team player in the organisation or during a given task. The findings would benefit students in preparing themselves before venturing into internship program and further enhance university to properly review the existing course learning program (CLO), program learning outcome (PLO), and topics covered in the course to meet the employer's expectation. Besides, it also helps the organisation to properly provide a convenient training placement that benefited students.*

*Keywords: Internship, Accounting.*

---

### 1 INTRODUCTION

Globalization and the liberalisation have changed the international scene where human resources are recognised as the most important asset to generate progress as well as national development and in Malaysia, this is required to materialised the Economic Transformation Program (ETP). In recent years, several challenges have emerged, both at the domestic and global level, which would change the business landscape, especially in the roles of accountants. These changes drag not only the role of accountant but also to accountancy graduates to meet the expectation from industry and be 'market ready'. The employment market now does not only demand accounting graduates to possess a high level of academic knowledge, but more importantly, graduates should be able to demonstrate core competencies essential to succeed in the work environment. Therefore, the core competencies of accountancy graduates should nurture from the university level. To ensure the graduates meet the industry expectation and stay relevant in the local and international changing business landscape, Dasar Latihan Industri Institut Pengajian Tinggi (2010) required students to undergo industrial training. Internship programmes are also referred to as "industrial training" or "practical" aims to equip graduates with relevant knowledge, experience, and soft skill before they are venturing to the real working environment (Dasar Latihan Industri Institut Pengajian Tinggi, 2010). This

program provides students with the opportunity to gain professional industry experience while undertaking their university degree (Maelah Ruhanita, Muhammaddun Mohamed, Zakiah Ramli & Rosiati Aman Aini, 2014; Lynda Holyoak, 2013; Sumathi Renganathan, Zainal Ambri Abdul Karim & Chong Su Li, 2012; Okay & Sahin, 2010; Beard, 2007; Furco, 1996; Swindle & Bailey, 1984).

Recently in Malaysia, there has been much concern on the mismatch between the quality of university graduates particularly accountancy and the industrial expectations. Many critics contend that higher education falls short in meeting the job requirements of industry (Perry et al., 2012). Even though internship helps to get a job (Cannon & Arnold, 1998); effectively develop soft skills, including communication, teamwork, and problem solving (Allen, 1991), technical and soft skills (Maelah Ruhanita et al., 2014) and bring benefits to the university and the employers (Maelah Ruhanita et al., 2014; Sumathi Renganathan et al., 2012; Beard, 1998, 2007; Teed & Bhattacharga, 2002; Burnett, 2003) but still many accounting undergraduates produced by our local universities lack essential of "job market readiness", which in turn, contributes to the increase in the number of unemployed accountancy graduates in the country. Besides unemployment problem, the mission of Malaysian Government requires 65,000 qualified Chartered Accountant by the year of 2020 to support the National Economic Transformation Program (ETP) (Pemandu, 2015; MIA, 2014) will definitely be impossible if the quality of

accountancy graduates is not meet up the industry requirement. Thus, all of these have prompted the government to place more emphasis and strengthen the students' internship programme.

This study intends to describe and explore the perceived benefits and level of skills developed from internship programmes from the perspective of three different stakeholders using Accountancy undergraduates of Universiti Selangor (UNISEL), particularly the Bachelor of Accountancy in the Faculty of Business. UNISEL has made six months period of internship, compulsory for its accountancy undergraduate students to undergo sixth-month internship in the field of accounting such as financial accounting, auditing, taxation and relevant field prior to the completion of their studies. This sixth-month requirement is set under the *Hala Tuju 2 Laporan Penilaian Semula Program Perakaunan Institusi Pengajian Tinggi Awam Malaysia* (2006) with the cooperation of the Malaysian Institute of Accountants<sup>2</sup> (MIA). The objectives of this paper is to determine the perception of the benefits for students undertaking internship programmes and determine the soft skills developed during the internship according to the UNISEL's Course and Program Learning Outcome from a three different stakeholder namely students, university and the organisation. This study adopts some of the works of Maelah Ruhanita *et al.* (2014), Paisey and Paisey (2010), and Omar *et al.* (2009) with some modification to suit the nature of the private higher learning institution. The framework utilised by Paisey *et al.* (2010) is applied to provide

empirical evidence on the benefits and skills developed through internship. This study is also utilises the approach of Omar *et al.* (2009) in the measurement of the course and program outcomes of internship. Finally, this paper discusses the effectiveness of the internship programme and recommendations for further improvements.

## 2. LITERATURE REVIEW

### 2.1 Internship

Internship refers to temporary process where the student or trainee works in an organization in order to gain work experience or satisfy requirements for a qualification. Internship programmes try to merge students' learning gained on campus-based environment with real-work environment. All institutions of higher learning provide internship programmes for their students prior to the graduation process. There is some of the university make a compulsory for their students to undergo industrial training. The nature of each internship programme may differ from institutions to another and depends on the aims and objectives set by the respective institutions. Although the aims and objectives differ, but the general objectives are to give the opportunity for undergraduates to experience and gain practical knowledge in authentic professional environments before they graduate (Streumer & Kho, 2006). Furco (1996) stated that the internship programmes provide students with the opportunity to gain professional industry experience while undertaking their university degree. It means that, work-related professional learning experiences provide students with exposure to actual working environments by placing them in relevant organisations.

<sup>2</sup> MIA is a statutory body established under the Accountants Act, 1967 to regulate and develop the accountancy profession in Malaysia.

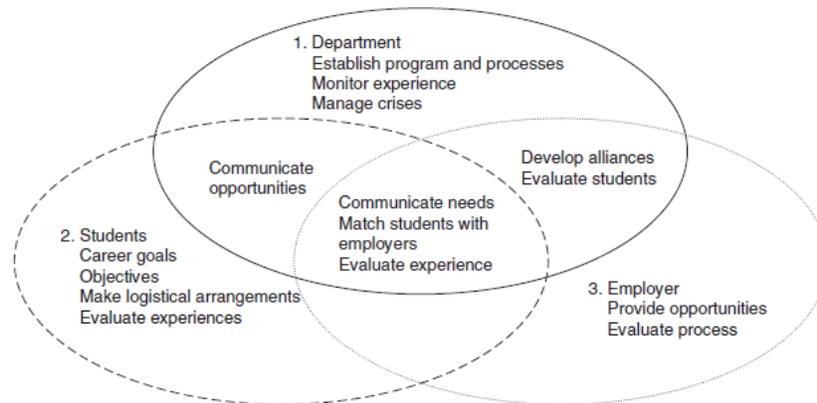


Figure 2.1: Internship Stakeholder (adopted from Devine *et al.* 2008)

Divine *et al.* (2008) identified three important stakeholders illustrated in the figure 2.1 namely the university, the students and the employers. Each of the stakeholders plays a different key role. The university is responsible to establish internship programmes and manages students who undergoing internship programmes. Meanwhile, the students are the person who undergoing the internship and to fulfill the job scope given by an organisation and the university. Organisation, on the other hand, provides the training, placement, and opportunity for students to experience with the real work environment and responsible to ensure the task given to students is align with the student's programmes. The three stakeholders involved were also being highlighted by Sykes and Clements (2011). Both of this author agreed that the stakeholder involved in the internship programmes at university are the students, the university and the employer. Therefore, this present study utilises the stakeholder as mentioned by Divine *et al.* (2008) to determine the perceived benefits and skills developed by students via an internship programme from the perspectives of the

students, the university and the organisations.

Internship is crucial in the development of students' maturity and experience (Malaysian Qualifying Agency Report). The internship provides an opportunity for students to experience working in a real-world environment, this will offer a chance for students to apply the theoretical knowledge learned at the university to the practical (Hughes, 1998). Among the benefits include developing student soft skills such as communication, teamwork, and problem solving (Allen, 1991; Marshall & Mill, 1993); receive valuable experience (Sumathi *et al.*, 2012; Hite & Bellizi, 1986); provides students with both technical and soft skills required in the marketplace (Maelah *et al.*, 2014; 2011). Gault *et al.* (2010) indicated that an internship is an early career advantages for undergraduates with internship experience. Martin and Wilkerson (2006) however, contemplates that internship is more career enhancing rather than academic performance enhancing. A survey conducted by Omar *et al.* (2009) showed that engineering students that undergo industrial training outperformed. Comparative study conducted

by Paisey *et al.* (2010) indicated that there is widespread support for degrees with internships. Finding from a survey conducted by Abu Bakar *et al.* (2011) on the internships of business and accounting students at the University of Sultan Zainal Abidin (UniSZA) indicates internship benefits students in career, soft skills, knowledge and practical experience. Hasbullah and Sulaiman (2002) framed that soft skills are best gained through internship and this should be accomplished through collaboration with the respective industry. The employer, on the other hand, benefited from an internship programme by having an opportunity to identify possible future employees, developing stronger links with the university, coordinating programmes, and increasing the organisation's image in the community (Beard 1998, 2007; Teed *et al.*, 2002; Burnett 2003).

## **2.2 Universiti Selangor's Internship Programme**

Universiti Selangor (UNISEL) was established on 23 August 1999 currently operating on two campuses in Shah Alam and Bestari Jaya, Selangor, Malaysia. UNISEL is a private higher learning institution under State Government of Selangor intended to make Selangor as the leading regional education hub. Under business faculty, UNISEL offers six undergraduates business degree programme which as Accountancy, Finance, Marketing, Human Resources, Business Management and Industrial Management. The Bachelor of Accountancy programme of UNISEL is recognized and reviewed under the Malaysian Qualification Accreditation

(MQA)<sup>3</sup> with the cooperation from the Malaysian Institute of Accountants (MIA). This programme specifically designed in four years duration and equips students with specific knowledge, including accounting, finance, quantitative analysis, information system, economics, management and marketing. Upon completion of study, the student is required to undergo industrial training. Hala Tuju 2 Report (2007) has introduced several changes with the requirement of International Education Standards (IES) 1-8 issued by the International Federation of Accountants (IFAC). On top of that, to ensure accountancy stays relevant and reliable, reassessment committee was established in the year of 2012 to further review the Bachelor of Accountancy programmes. MIA also takes a role to review the curriculum of Bachelor of Accountancy under the MIA recognised university.

The accountancy undergraduate is required to undergo six months of internship and awarded with 8 credit units for their internship, this is in line with the Hala Tuju 2 Report (2007). The internship is compulsory for all accountancy undergraduates prior to the completion of their degree. These students go for their internship in the third-year, second semester, of their four-year degree programme. Upon completion of their internship, students are required to finish one more academic

<sup>3</sup> The new entity, the Malaysian Qualifications Agency (MQA), was established on 1 November 2007 with the coming in force of the Malaysian Qualifications Agency Act 2007. The MQA was officially launched by the Honourable Minister of Higher Education, Dato' Mustapa Mohamed, on 2 November 2007. The main role of the MQA is to implement the Malaysian Qualifications Framework (MQF) as a basis for quality assurance of higher education and as the reference point for the criteria and standards for national qualifications. The MQA is responsible for monitoring and overseeing the quality assurance practices and accreditation of national higher education.

semester. In UNISEL, Business, Research, Industrial Linkages and Consultancy (BRIC) is responsible for coordinates student internship and to ensure the success of the internship programme and enhance the relationship between UNISEL and the industry. An accountancy student in UNISEL is required to perform their internship either in the audit firm or accountancy relevant firm, locally or internationally. Besides BRIC, the faculty appointed internship coordinator which is responsible to manage student's internship. The UNISEL internship programme aims to its students to integrate theory with practice by applying accounting knowledge to practice. It also aims students to be able to use the latest technology; work collaboratively in teams; effectively communicate with others and demonstrating professional ethics and social responsibility behavior and commitment to lifelong learning and professional development.

UNISEL has also developed a structured assessment method whereby both the industrial supervisor from the Placement Company and lecturers from UNISEL are able to assess students' performance during the internship. The assessments include overall performance evaluation, oral presentation, logbook assessment and final report. The overall performance evaluation is based on hands-on practical training and is assessed through their interpersonal skills, soft skills, and technical and knowledge skills. Meanwhile, final report consists of general information about the company and project-based/research-based assignments. In completing an internship, students are required to present the final report to their respective academic and industry supervisor.

### **3. METHODOLOGY**

#### **3.1 Sample and data collection**

The respondents of this study consist of students, the university and the company. The student respondents were among UNISEL accounting undergraduates whose attendance of a six month internship, particularly student who undergoing industrial training in the January and May semester of 2015. Meanwhile, the industry supervisor and lecturers represented the companies and university respectively. Numerous telephone calls were made to the company and students to confirm the detail of respondents, including address, phone and fax number, email address and full name. The database was established from the data received from respondents, to ensure the process of sending the questionnaire run smoothly. A survey was conducted using a modified structured questionnaire to determine the perception of the benefits for students undertaking internship programmes and determine the soft skills developed during the internship according to the UNISEL's Course and Program Learning Outcome. The questionnaire was pre-tested and refined for content validity to improve its quality. The questionnaire consists of four parts: background of respondents, benefits of internship, skills developed through internships and recommendation to UNISEL's internship programme.

A total of 200 sets of questionnaires (120, 12 and 68 sets of questionnaires were sent to the students and companies respectively) including a formal letter requesting respondents to answer the questionnaire and prepaid envelope was sent to all the respondents via mail. However, for lecturers, the questionnaire was sent by hand

in an envelope to maintain the privacy of information. A follow-up email and short message service (SMS) were sent to all respondents to remind them about the questionnaire and seeking their cooperation in completing the questionnaire and forwarding it using the prepaid envelope provided or through email. Thank you letter and small token were issued to the 153 out of 200 respondents who returned the questionnaires, which contributed to a 77% response rate. Baines and Langfield-Smith (2003) indicate that such response rate (*i.e.*, 25%) is now common in accounting

research and is considered sufficient for statistical analysis and inferences.

### 3.2 Measurement of variables

The research instrument was adapted the instrument by Paisey *et al.* (2010) with some modification from prior research to identify the benefits for students undertaking internship programmes and the soft skills developed during the training. The variables dimensions are shown in Table I.

Table I: Variables dimension

Section	Variable	Dimension
A	Internship benefits	Paisey and Paisey (2010)
B	Soft skills	Paisey and Paisey (2010)
C	Course learning outcome	Course learning outcome, internship course information, Universiti Selangor (UNISEL)
D	Program learning outcome	Program learning outcome, Bachelor of Accounting (Honours), Universiti Selangor (UNISEL)

Descriptive statistic was used to analyse the Section A (demographic information). Three-point Likert scale, ranging from 1 being equivalent to “not developed” and 3 being equivalent to “strongly developed” were used in Section B to indicate the responses. A study conducted by Maelah Ruhanita *et al.* (2014) and Omar *et al.* (2009) utilized internship’s course outcomes and program outcomes to determine the soft skills developed during the internship according to the UNISEL’s Course and Program Learning Outcome. Therefore, a similar approach is also adopted in this study using 6 internship course outcomes

and 9 program learning outcomes of UNISEL’s Bachelor of Accounting programme. For the section C and D, respondent is required to indicates the extent to which the internship programme developed the skills of the students in relation to the course and program learning outcomes using a five-point Likert scale, ranging from 1, being the equivalent to “very weak”, to 5, being the equivalent to “excellent”.

## 4. ANALYSIS AND FINDING

Table 4.1 Demographic of respondents

Item Description	Students (n= 90)		University (n= 11)		Firms (n= 52)	
	n	%	n	%	n	%
<b>Gender</b>						
Male	33	36.7	2	18.2	24	46.2
Female	57	63.3	9	81.8	28	53.8
<b>Race</b>						
Malay	56	62.2	11	100.0	24	46.2
Chinese	8	8.9	-	-	19	36.5
Indian	24	26.7	-	-	9	17.3
Others	2	2.2	-	-	-	-
<b>Highest qualification</b>						
Sijil Tinggi Persekolahan Malaysia (STPM)	10	11.1	-	-	-	-
Matriculation/Foundation	20	22.2	-	-	-	-
Diploma	60	66.7	-	-	-	-
Bachelor Degree	-	-	-	-	30	57.7
Professional qualification	-	-	-	-	12	23.1
Master	-	-	10	90.9	10	19.2
PhD	-	-	1	9.1	-	-
<b>Years of working experience</b>						
Not at all	86	95.5	-	-	-	-
Less than 1 year	3	3.3	-	-	3	5.8
1-3 years	1	1.1	-	-	10	19.2
More than 3 years	-	-	-	-	1	1.9
Less than 5 years	-	-	-	-	4	7.7
5-10 years	-	-	2	18.2	18	34.6
10-15 years	-	-	2	18.2	5	9.6
More than 15 years	-	-	7	63.6	11	21.2
<b>Current Cumulative Grade Point Average (CGPA)</b>						
Less than 2.50	4	4.4	-	-	-	-
2.50-2.99	36	40	-	-	-	-
3.00-3.50	40	44.4	-	-	-	-
More than 3.50	10	11.1	-	-	-	-

Table 4.1 indicates the demographic information regarding the three groups of respondents. The respondents consisted of students from two cohorts of the Bachelor of Accounting programme at UNISEL who have completed a six-month industrial training programme. Results showed that female, Malay, former diploma program students more predominant with cumulative grade point average between 3 and 3.5 points, and have less than one year of work experience. The second group of respondents was accounting lecturers at the

Faculty of Business, whose perception represent the university. Most of the respondents are female, Malay, have attained master degrees and have served UNISEL for more than 15 years. Industrial supervisor from audit firms represent the third respondents of this study. The respondents were predominantly by female, Malay, have bachelor degrees followed by professional qualification with 5-10 years working experience.

Table 4.2 Benefit of internship

Benefits	Students (n= 90)		University (n= 11)		Firm (n= 52)	
	Mean	Count	Mean	Count	Mean	Count
Getting real-life working experience	2.76	1	2.82	1	2.71	1
More employable	2.53	4	2.70	2	2.56	4
Chance to try accountancy work before committing yourself to permanent job	2.66	3	2.82	1	2.69	3
Opportunity to earn money	2.30	5	1.82	4	2.21	5
Enhance soft skills	2.70	2	2.72	3	2.70	2

Table 4.2 indicates the benefit of internship. The mean scores were between 2.76-2.30; 2.82-1.82; 2.71-2.21 for the students, university and firms, respectively. From the above scores, in general, the three groups of respondents perceive that internship programmes is beneficial for students for getting real-life working experience as is the highest benefits ranked by all these groups of respondents. Students also perceive that internship is a platform to enhance their soft skills. From the university

perspective, they perceive that internship gives a chance for students to try accountancy work before committing to permanent job ranked as the most important benefit gained through internship programmes. The present study also indicates that the opportunity to earn money is the least significant benefit through internship programmes. They believe that getting real-life working experience is the first priority as to earn money.

Table 4.3 Skills developed during the internship period

Skills	Students (n= 90)		University (n= 11)		Organisation (n= 52)	
	Mean	Count	Mean	Count	Mean	Count
Technical skill	2.82	2	2.91	2	2.87	3
Ability to generate practical ideas	2.72	7	2.91	2	2.67	9
Computer ability	2.77	5	2.82	3	2.77	6
Meeting deadlines	2.81	3	3.00	1	2.85	4
Teamwork	2.87	1	3.00	1	2.98	1
Time management	2.79	4	3.00	1	2.83	5
Problem solving skill	2.74	6	2.73	4	2.71	8
Critical thinking	2.68	9	2.45	7	2.67	9
Creative thinking	2.67	10	2.36	8	2.63	11
Oral Communication	2.69	8	2.73	4	2.73	7
Written Communication	2.64	11	2.64	5	2.65	10
Listening skill	2.72	7	2.82	3	2.90	2
Stress management	2.61	12	2.55	6	2.77	6
Leadership skill	2.59	13	2.55	6	2.62	12
Entrepreneur skill	2.61	12	2.27	9	2.54	13

Table 4.3 indicates the skills developed during the internship period. All three groups of respondents indicate that the students at least moderately developed in all

skills measured during their internship programmes. University recorded higher mean score as compared to the students and organisation's respondents. Based on the

above table, the highest mean scores of the skills developed during the internship period for the students are teamwork, technical skill and meeting deadlines. Students perceived that the least skills developed during the internship are leadership skills, stress management, entrepreneur skills and written communication. Despite of students, university respondents indicate that the highest mean scores are teamwork, time management and meeting deadlines.

Entrepreneur skills, creative thinking and critical thinking are recorded the lowest mean score. On the other hand, employers who represent the organisation reported the highest-ranking skills are teamwork, listening skill and technical skill. The list of skills perceived as being least developed by the employers includes the entrepreneur skill, leadership skill, and creative thinking skill.

Table 4.4 Course Learning Outcome

Course Learning Outcome	Students (n= 90)		University (n= 11)		Organisation (n= 52)	
	Mean	Count	Mean	Count	Mean	Count
Apply accounting knowledge to practice	4.08	2	4.15	1	4.16	2
Use technology to facilitate their tasks in the organisations	4.10	1	4.12	2	4.06	5
Work collaboratively in a team	4.05	3	4.09	3	4.19	1
Communicate effectively, both orally and in writing, with different stakeholders	4.03	4	3.91	4	4.13	3
Demonstrate behavior consistent with professional ethics and social responsibility	4.02	5	3.91	4	4.12	4
Demonstrate a commitment to life-long learning and professional development	4.00	6	3.91	4	3.92	6

Table 4.4 indicates the skills developed during the internship period as outlined in the course outcome. The mean score for all six-course outcome indicates by student respondent as highlighted in this study is ranging between 4.00 to 4.10, showing that the students perceive themselves as achieving the outcome of this internship course. The highest mean score reported is students able to use technology to facilitate their tasks in the organisations. Meanwhile, the least mean score reported is the ability to communicate effectively, both orally and in writing, with different stakeholders. However, the scores responded by the university and the organisation are above average. Besides that, university perceives students possess the ability to apply

accounting knowledge to practice, use technology to facilitate their tasks in the organisations and work collaboratively in a team as these course outcomes reported with the highest mean score. The employer responds that students perceive students as possessing ability to work collaboratively in a team and apply accounting knowledge to practice. The employer also indicates that the internship is the platform for students to ability to communicate effectively, both orally and in writing, with different stakeholders. In overall, the students less possess ability to demonstrate a commitment to lifelong learning and professional development.

Table 4.5 Program Learning Outcome

Program Learning Outcome	Students (n= 90)		University (n= 11)		Organisation (n= 52)	
	Mean	Rank	Mean	Rank	Mean	Rank
Identify, classify, record, summarise and report socio-economic environment, which affect organizations	3.92	2	3.82	3	3.85	1
Prepare financial statement in accordance with approved accounting standard for organizations and simple structured group	3.94	1	3.55	4	3.79	3
Provide, interpret and evaluate financial and non-financial information to help management make business and making decisions in organisational including setting up businesses	3.86	5	3.36	7	3.65	6
Use and evaluate information system and technologies to achieve organisational objectives	3.84	6	3.27	8	3.69	5
Prepare tax returns and advice on tax matters for individuals and simple businesses entities	3.90	3	3.45	5	3.63	7
Perform audit for non complex entities using appropriate technologies	3.89	4	4.00	1	3.85	1
Apply critical knowledge and suggest possible solutions to accounting issues. Integrate other and management applications accordance to the basic accounting competencies	3.72	9	3.42	6	3.75	4
Demonstrate leadership, work collaboratively in a management team and able to communicate effectively, both orally and in writing, with different stakeholders	3.73	8	3.91	2	3.81	2
Demonstrate behavior consistent with professional ethics and social responsibility. Demonstrate commitment to lifelong learning, professional development, and entrepreneurial skills	3.80	7	3.25	9	3.61	8

The Bachelor of Accountancy programme of UNISEL requires students to develop 9 skills during the period of study at the university. Table 4.5 indicates that the mean scores and ranking of responses provided by the students, the university, and the organisations to the extent of the skills developed during the internship period as outlined in the programme outcome. Students recorded all the mean score above average. The study finds that the ability to prepare financial statement in accordance with approved accounting standard for organizations and simple structured group and ability to identify, classify, record, summarise and report socio-economic environment, which affect organizations together with the ability to prepare tax returns and advice on tax matters for individuals and simple business entities. The

three aforementioned skills ranked first, second and third. Meanwhile, the university and the organisation perceive that the internship programme enable students to perform audits for non complex entities, using appropriate technologies and demonstrate leadership, work collaboratively in a management team and able to communicate effectively, both orally and in writing, with different stakeholders with a mean score of 4.00 and 3.85 respectively. The ability to demonstrate behavior consistent with professional ethics and social responsibility and to demonstrate commitment to lifelong learning, professional development, and entrepreneurial skills are the lowest ranked based on the mean scores.

## 5. CONCLUSION

In conclusion, this study is to determine the perception of the benefits for students undertaking internship programmes and determine the soft skills developed during the internship according to the UNISEL's Course and Program Learning Outcome from a three different stakeholder namely students, university and the organisation. This study also enhances the framework advanced by Paisey *et al.* (2010) by providing empirical evidence regarding the perceived benefits and level of skills development resulting from internship programmes from the perspective of three different stakeholders. This study was adopted the same flows as Maelah Ruhanita *et al.* (2014) but with some modification on the variable dimension based on the previous research and current information pertaining to the UNISEL's internship programmes. Besides that, this study was conducted in a private higher learning institution; make it more unique, Maelah Ruhanita *et al.* (2014) conducted the same study in a public university, Universiti Kebangsaan Malaysia. This study contributes to extend research on internship programmes (Phillips, 2001; Omar *et al.*, 2009; Paisey *et al.*, 2010; Colloins, 2002; Dillon & Barclay, 1997; Howison, 2003).

Work ready accounting undergraduates will definitely increase the number of qualified accountants. In producing work ready and competence, exposure during internship is one of the stepping stones in producing a high quality accountant. The knowledge of the resulting benefits and potential skill development attained during internship programmes allows the students to better prepare themselves for internship programme. Students are also able to

enhance their soft skills which deemed important during the internship. The university, on the other hand, to cater to the demand from industry, university needs to determine necessary changes to their internship programmes such as on training job scope and amendment to the others course content to ensure all important aspects demanded by industry is being embedded in that course. The University also needs to looks their course assessment to make it more relevant to test student's skills, such as presentation skill, creative thinking skill and others. Meanwhile, for companies, they must be prepared to accept student and plan the job scope of student during internship. Meanwhile, the company is needed to ensure on training job scope must be relevant and meets students' internship objectives. Companies also need to take care of students' welfare during internship. Furthermore, the findings of this study should also be of interest to the Ministry of Higher Education, Malaysian Institute of Accountants (MIA), other professional bodies, audit firms, commercial companies, public and private universities, college, scholarship providers, parents in understanding the importance of internship programmes for accounting graduates.

The study is not without limitations. The limitation was not very significant to affect the reliability of the study. First, respondents were asked to rate subjectively on a Likert scale all variables listed in the questionnaire. Such evaluations are subject to personal bias and judgment errors. Thus, future research should include data collection from an internship report or by conducting interviews with company to better explain the benefits and skills developed through accounting internship programmes and reflects the findings. This

study is solely focuses on UNISEL's accounting programme as a sample, thus it might be differs from the overall population of accounting program and could potentially bias the results and limits the findings. Further research may look and take into consideration a comparison of internship programmes across higher education provider and disciplines. Third, this study is limited from discussing the reasons why the mean scores of the three stakeholders are deferred. Hence, further research may extend the discussion to explain why certain variable varies.

## ACKNOWLEDGMENT

We would like to express our sincere gratitude to the Universiti Selangor (UNISEL) for the financial assistance to conduct this research. This research was supported under the Bestari Research Grant Scheme (BRGS).

## REFERENCES

- Abu Bakar, M.J., Jaffar Harun, R., Che Ku Yusof, K.N. and Mohd Tahir, I. (2011), "Business and accounting students' perceptions on industrial internship programme", *Journal of Education and Vocational Research*, Vol. 1 No. 3, pp. 72-79.
- Allen, M. (1991), *Improving the Personal Skills of Graduates*, Sheffield University, Sheffield.
- Beard, D.F. (1998), "The status of internships: cooperative education experiences in accounting education", *Journal of Accounting Education*, Vol. 5 Nos 2/3, pp. 496-405.
- Beard, D.F. (2007), "Assessment of internship experiences and accounting core competencies", *Accounting Education*, Vol. 16 No. 2, pp. 207-220.
- Burnett, S. (2003), "The future of accounting education: a regional perspective", *Journal of Education for Business*, Vol. 78 No. 3, pp. 129-134.
- Cannon, J.A. and Arnold, M.J. (1998), "Student expectations of collegiate internship programmes", *Journal of Education for Business*, Vol. 73 No. 4, pp. 202-205.
- Colloins, A.B. (2002), "Research note. Gateway to the real world, internship: dilemmas and problems", *Tourism Management*, Vol. 23 No. 1, pp. 93-96.
- Dasar Latihan Industri Institut Pengajian Tinggi* (2010). Retrieved June 24, 2016, from <http://www.utar.edu.my/fs/file/MOHE%20Dasar%20Latihan%20Industri.pdf>.
- Dillon, G.J. and Barclay, L.A. (1997), "Student focus groups as an assessment technique: a case study", *Journal of Accounting Education*, Vol. 15 No. 3, pp. 457-468.
- Divine, R., Miller, R., Wilson, J.H. and Linrud, J. (2008), "Key philosophical decisions to consider when designing an internship programme", *Journal of Management and Marketing Research*, pp. 1-8.
- Furco, A. (1996), "Service-learning: a balance approach to experiential education", in Taylor, B. (Ed.), *Expanding Boundaries: Service and Learning*, Corporation for National Service, Washington, DC, pp. 9-18.
- Gault, J., Redington, J. and Schlager, T. (2010), "Undergraduate business internships and career success: are they related?", *Journal of Marketing Education*, pp. 22-45.
- Hala Tuju 2 Report (2007), *Laporan Penilaian Semula Program Perakaunan Institusi Pengajian Tinggi Awam Malaysia* (2006).
- Hasbullah, H. and Sulaiman, S. (2002), "Industrial internship programme at Universiti Teknologi Petronas – a collaboration strategy that enhanced students' soft skills in the ever-changing technology", paper presented at International Conference on Engineering Education, Manchester, 18-21 August.
- Hite, R. and Bellizi, R. (1986), "Students expectations regarding collegiate internship programmes in marketing", *Journal of Marketing Education*, Vol. 8 No. 3, pp. 41-49.
- Howeison, B. (2003), "Accounting practice in the new millennium: is accounting education

- ready to meet the challenge?”, *The British Accounting Review*, Vol. 35 No. 2, pp. 69-103.
- Hughes, C. (1998), “Practicum learning: perils of the authentic workplace”, *Higher Education Research & Development*, Vol. 17 No. 2, pp. 207-27.
- Lynda Holyoak. 2013. Are all internships beneficial learning experiences? An exploratory study. *Education+ Training* 55:6, 573-583.
- Maelah Ruhanita Muhammaddun Mohamed Zakiah Ramli Rosiati Aman Aini, (2014), "Internship for accounting undergraduates: comparative insights from stakeholders", *Education + Training*, Vol. 56 Iss 6 pp. 482 – 502.
- Maelah Ruhanita Muhammaddun Mohamed Zakiah Ramli Rosiati Aman Aini, (2011), “Enhancing soft skills of accounting undergraduates through industrial training”, *Procedia – Social and Behavioral Sciences*, Vol. 5, pp. 541-549.
- Malaysian Qualifying Agency Bachelor of Accountancy (Hons) (2015). Retrieved Jan 2, 2016, from <http://www.mqa.gov.my/mqr/>.
- Marshall, I. and Mill, M. (1993), “Using student-driven learning contracts in work-based learning and with small businesses”, in Stephenson, J. and Laydock, M. (Eds), *Using Learning Contracts in Higher Education*, Kogan Page, London, pp. 115-121.
- Martin, D.R. and Wilkerson, J.E. (2006), “An examination of the impact of accounting internships on student attitudes and perceptions”, *The Accounting Educators’ Journal*, Vol. xvi, pp. 129-138.
- Malaysian Institute of Accountants. Retrieved December 15, 2015, from <http://www.mia.org.my/new/about.asp>
- National Economic Transformation Program (ETP)(2010). Retrieved December 15, 2015 from [http://etp.pemandu.gov.my/About\\_ETP\\_-Overview\\_of\\_ETP.aspx](http://etp.pemandu.gov.my/About_ETP_-Overview_of_ETP.aspx)
- Okay, S. and Sahin, I. (2010), “A study on the opinions of the students attending the faculty of technical education regarding industrial internship”, *International Journal of the Physical Sciences*, Vol. 5 No. 7, pp. 1132-46.
- Omar, M.Z., Kofli, N.T., Mat, K., Darus, Z.M., Osman, S.A. and Rahman, M.N.A. (2009), “Measuring outcomes from internship programme”, *European Journal of Social Sciences*, Vol. 8 No. 4, pp. 581-588.
- Paisey, C. and Paisey, N.J. (2005), “Improving accounting education through the use of action research”, *Journal of Accounting Education*, Vol. 23 No. 1, pp. 1-19.
- Paisey, C. and Paisey, N.J. (2010), “Developing skills via work placements in accounting: student and employer views”, *Accounting Forum*, Vol. 34 No. 2, pp. 89-108.
- Perrin, R. (2012), *Intern Nation: How to Earn Nothing and Learn Little in The Brave New Economy*, Verso, London.
- Phillips, F. (2001), “A research note on accounting students’ epistemological beliefs, study strategy and unstructured problem-solving performance”, *Issues in Accounting Education*, Vol. 16 No. 1, pp. 21-40.
- Streumer, J.N. and Kho, M. (2006), “The world of Work Related Learning”, in Streumer, J.N. (Ed.), *Work-Related Learning*, Springer.
- Sumathi Renganathan Zainal Ambri Bin Abdul Karim Chong Su Li, (2012), "Students’ perception of industrial internship programme", *Education + Training*, Vol. 54 Iss 2/3 pp. 180 – 191.
- Swindle, C.B. and Bailey, E.R. (1984), “Determining the feasibility of an internship programme in public accounting”, *Journal of Accounting Education*, Vol. 2 No. 1, pp. 155-160.
- Sykes, C. and Clements, M. (2011), “Learning, engaging and embedding: an approach to establishing an integrated commerce internship programme”, *Education in a Changing Environment (ECE) 6th International Conference: Creativity and Engagement in Higher Education*, The University of Salford, Greater Manchester, 6-8 July.
- Teed, D.G. and Bhattacharga, T.K. (2002), “Benefits of an accounting and finance internship programme to students, business organisations and universities”, *Journal of*

Accounting and Finance Research, Vol. 10 No.  
2, pp. 95-102.  
Universiti Selangor, Bachelor of Accountancy's  
Programme Learning Outcome.  
Universiti Selangor, Industrial Training's Course  
Learning Outcome.