

INTERNSHIP DURING THE COVID 19 PANDEMIC: STUDENTS AND SUPERVISORS PERSPECTIVE

¹Elis Mediawati, ²Mimin Widaningsih, ³Rozaiha Ab. Majid, ⁴Nor Aishah Mohd Ali, ⁵Salina Abdullah, ⁶Teguh Erawati, ⁷Moh. Rusnoto Susanto, ⁸Muhammad Nurtanto

^{1,2,3,4,5,6} Accounting Study Program, Faculty of Economics and Business Education, Universitas Pendidikan Indonesia, Bandung, Indonesia, Faculty of Accountancy, Universiti Teknologi MARA Melaka, Melaka, Malaysia

⁷Accounting Study Program, Faculty of Economics and Business Education, Universitas Pendidikan Indonesia, Bandung, Indonesia, Faculty of Accountancy, Universiti Teknologi MARA Melaka, Melaka, Malaysia

⁸Department of Mechanical Engineering Education, Faculty of Teacher and Training Education, Universitas Sultan Ageng Tirtayasa, Banten, Indonesia

*Correspondence to: Elis Mediawati, Accounting Study Program, Faculty of Economics and Business Education, Universitas Pendidikan Indonesia, Bandung, Indonesia, Faculty of Accountancy, Universiti Teknologi MARA Melaka, Melaka, Malaysia, E-mail: elis.mediawati@upi.edu

Abstract

The purpose of this study was to determine the benefits and skills of students from internships during the COVID 19 pandemic from students' and supervisors' perspectives. The survey was conducted through a set of structured questionnaires were given to accounting students majoring in Indonesia's apprentices and supervisors. This research found that the skills developed during the Internship was willing to learn, the ability to work together, and enthusiasm. In contrast, the less developed skills are accuracy, ability to work independently, absorb new things, analytical skills, discipline, and on time. This research was conducted on interns in accounting, and because research on perceptions will allow subjective explanations. This study provides feedback to students, departments, and supervisors to improve internship activities in accounting majors. This research was conducted in the accounting department during the COVID 19 pandemic and from students and supervisors.

Keywords: Accounting, Internship, Skills, Supervisor.

Introduction

An internship is structured learning off-campus and provides opportunities for accounting students to gain industrial and professional experience before they go directly to the world of work and professionalism. The Internship is a student learning process to increase student experience and insight in applying knowledge according to their competence; in this case, competence in accounting. Another term for an internship often used in several universities is "practical" and "industrial training." One method accustomed to provide practical professional experience is through internship programs where students have an opportunity to use the theoretical knowledge gained through formal classroom learning in a structured environment (Swindle & Bailey 1984; Furco, 1996) which cannot be replicated during a regular class setting (Swindle and Bailey, 1984; Beard, 1998; Beard, 2007).

Work-related learning and practical training in the form of internship programs are vital for business students for their personal and professional development and to build their strong connections with the leading business organizations. (Anjum, 2020). However, most of the research works until recently have focused on the advancement of students knowledge and advantages of an internship program after its completion (Kephart, 1999).

Gryski et al. (1987) recognized the benefits of socialization, social skills, awareness of moral concerns, and a way of effectuality. Experiential learning is exclusive therein; students have the chance to reflect upon and learn from consequences, mistakes, and successes with guidance and support from supervisors, colleagues, or educators (Gass, 1993). the American Accounting Association (AAA) acknowledged the benefit of practical experience incorporated into accountants' educational preparation (Schmutte, 1986).

The COVID-19 pandemic, also known as the coronavirus pandemic, is an ongoing pandemic of coronavirus disease 2019 (COVID-19) caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). The disease was first identified in December 2019 in Wuhan, China. The outbreak was declared a Public

Health Emergency of International Concern in January 2020 and was recognized as a pandemic in March 2020. As of 9 October 2020, 36.5 million cases had been confirmed worldwide, and more than 1.06 million deaths had been attributed to COVID-19 (Wikipedia, 10 October 2020)

The SARS-CoV-2 virus is thought to spread between people mainly through respiratory droplets generated during coughing. These splashes can also be caused by sneezing and normal breathing. Additionally, the virus can spread by touching contaminated surfaces and then touching someone's face. The disease COVID-19 is most contagious when the person experiencing it has symptoms, although spread can occur before symptoms appear (Rasmitadila et al., 2020). The time between exposure to the virus and onset of symptoms is usually around five days but can range from two to fourteen days. Common symptoms include fever, cough, and shortness of breath. Complications can include pneumonia and severe acute metabolism illness. There is no immunizing agent or specific antiviral treatment for this disease. The first treatment given is symptomatic and verifactory therapy. counselled preventive measures embody laundry hands, covering their mouths once coughing, maintaining distance from others, and watching and self-isolation for those who suspect they are infected (Wikipedia, 10 October 2020)

In response to the coronavirus pandemic, universities in Indonesia has chosen to cancel classes and replace them with online learning. Campus activities, such as graduations and meetings, are cancelled. At the same time, students and lecturers who have travelled abroad from countries with confirmed cases of COVID-19 for any reason must self-isolate at home. Many colleges have temporarily closed their classes and also enforced work from home for their employees. Meanwhile, some companies execute work at home and implement working in offices for half the number of employees. In pandemic conditions, of course, students who carry out internships must also adjust their work schedule to work at the company where they are interning. The majority of students had to undertake internships during the pandemic at home because offices were ordered to close their operations. Several challenges are highlighted by students in completing assignments given

by employers such as fear of contracting, being dismissed, and not performing well with less supervision from supervisors. How the benefits and skills of students from internships during the COVID 19 pandemic from students and supervisors will be discussed in this study.

Method

The survey was conducted through structured questionnaires given to student apprentices and partner supervisors in Indonesia. The questionnaire was distributed to 92 accounting students. A total of 78 questionnaires were collected and can be analyzed. Furthermore, the questionnaire was distributed to 90 partner supervisors. The questionnaires were collected and processed as many as 88 questionnaires. The questionnaire consists of two parts: (1) background of respondents (students/supervisor-employer); (2) skills developed through an internship. The questionnaire shows the extent of the Internship the program develops student skills using a five (5) - point Likert scale, starting at 1, equivalent to "excellent," two is equal to "very good" three is similar to "good," four is identical to "enough." Five is equivalent to "not good."

Discussion

Background of respondents Descriptive analysis of respondents and their perceptions of a benefits internship program, soft skills developed in an internship during the Covid-19 pandemic, are discussed in this section. Table I describes the backgrounds of accounting student respondents as apprentices and supervisor partners in Indonesia.

In this study, 90 surveys were distributed to respondents sent via google form to 5 campuses, of which 78 have provided feedback to the study. Table 1 depicted the students' overall demographic profile as a respondent, whereby 65.4% were female, and 34.6% were male. Meanwhile, supervisors as respondents, whereby 65.9% were female, and 34.1% were male. There were four categories of companies outlined in the survey, with the highest percentage of respondents being attached to the government agencies (35.9%), accounting/audit firms (28.2%), followed by commercial (20.5%), 15.4% being attached in the others. During the COVID-19 pandemic, students did internships with a working model of work from the office 39.7% by meeting health protocols, working from home 37.2%, and not working 23.1%.

Table I. Demographic Information

Item		Frequency(%)	
Gender (Student)	Male	27	34.6
	Female	51	65.4
Gender (Supervisor)	Male	30	34.1
	Female	58	65.9
Types of companies	Accounting/audit firm	22	28.2
(Internship providers)	Commercial	16	20.5
	Government agency	28	35.9
	Others	12	15.4
Internship working mode	Working From	29	37.2
	Home Working From	31	39.7
	Office		
	Not Working	18	23.1

Table II describes the skills expected during an internship with student respondents. Based on the research results, it shows that students perceive the skills that are obtained and developed, especially during training during the COVID 19 pandemic, namely the ability to work together, willingness to learn, and enthusiasm. Meanwhile, the skills that did not develop during an internship during the COVID 19 pandemic were accuracy, the ability to work independently and

absorb new things.

Working together, a willingness to learn and enthusiasm are the most developed skills during an internship during the Covid-19 pandemic. This shows that internships with work from office and work from home models provide opportunities for student work experience to increase the ability to work with teams and a higher enthusiasm for learning. Meanwhile, during the COVID 19 pandemic, internships from students were less able to provide opportunities for additional student skills in terms of accuracy, ability to work independently, and the ability to absorb new things. This shows that with all the limitations during the pandemic, students have difficulty absorbing new stuff at work.

Table II. Student Perspective

Student Skills	Excellent	Very Good	Good	Enough	Not Good
Discipline & Timely	47,72727	19,3181818	9,090909	2,2727273	10,22727
Spirit	47,72727	19,3181818	10,22727	4,5454545	6,818182
Accuracy	46,59091	20,4545455	9,090909	2,2727273	10,22727
Ability to Choose Priorities	39,77273	25	11,36364	5,6818182	6,818182
Teamwork ability	52,27273	19,3181818	4,545455	5,6818182	6,818182
Ability to Work Independently	44,31818	20,4545455	10,22727	5,6818182	7,954545
Willingness to learn	48,86364	20,4545455	6,818182	5,6818182	6,818182
Ability to absorb new things	47,72727	21,5909091	6,818182	5,6818182	6,818182
Analysis ability	43,18182	23,8636364	7,954545	7,9545455	5,681818

Table III describes the skills expected during an internship with partner supervisor respondents. Based on the research results, it shows that supervisors perceive that the skills that are obtained and developed are special while participating in an internship during the COVID 19 pandemic, namely enthusiasm, ability to work together, and willingness to learn. Meanwhile, the skills that did not develop during an internship during the COVID 19 pandemic were analytical skills, discipline, and punctuality.

Enthusiasm, the ability to work together, and a willingness to learn are very developed skills in an internship during the Covid-19 pandemic. This illustrates that students can have learning abilities and enthusiasm for being limited during an epidemic. Meanwhile, according to supervisors, analytical skills, discipline, and punctuality are not developed during a pandemic. This illustrates that students do not have free time to hone their analytical skills, discipline, and time due to working from home and working in the office by following health protocols where only 50% of employees come in one day so that students are less trained to have these skills.

Table III. Supervisor perspective

Student Skills	Excellent	Very Good	Good	Enough	Not Good
Discipline & Timely	70,11494	5,747126	8,045977	14,94253	1,149425
Spirit	82,75862	6,896552	5,747126	4,597701	0
Accuracy	59,77011	3,448276	13,7931	22,98851	0
Ability to Choose Priorities	49,42529	5,747126	18,3908	26,43678	0
Teamwork	79,31034	10,34483	5,747126	4,597701	0

ability					
Ability to Work Independently	65,51724	8,045977	10,34483	16,09195	0
Willingness to learn	79,31034	8,045977	8,045977	4,597701	0
Ability to absorb new things	73,56322	6,896552	9,195402	10,34483	0
Analysis ability	50,57471	10,34483	12,64368	25,28736	1,149425

The Internship could be a bridge from the schoolroom to work (Colloins, 2002). Students see training as a mean to urge employment (Cannon and Arnold, 1998); effectively develop soft skills are corresponding to communication cooperation and drawback resolution (Allen, 1991; Marshall and Mill, 1993). Students' knowledge can be obtained during the Internship by observing, discussing, and trying to do something. The students make observations in the world of work; they are expected to see the way of working in the world of work, applying theories that have been learned in the world of work. Students can have direct discussions with the supervisors at the institutions where they are doing their internships or with the employees regarding the application and problem-solving in the workplace. Students are allowed to do something related to the operations of the agency. Professional attitudes and attitudes expected in the world of work can be achieved through demand, adoption, and getting used. Work agencies certainly have rules and regulations that must be followed. Behaviour, according to the powers that are carried out, becomes a habit to form discipline. Discipline and effectiveness of working time in completing responsibilities are part of professionalism.

The COVID-19 pandemic has made internship activities; students carry out internships in offices and work from home. Students who have carried out training will better understand the job to have information about the work environment. Information about the world of work will be beneficial for students in understanding the world of work. Through Internship, an understanding of the world of work can generally be obtained by students because what they face is real, not just theory.

Increased awareness of work through internships provides experience in working for students participating in the Internship. Weber et al. (2009) explained that a graduate possesses soft skills after they demonstrate the power to communicate with others and perceive others. Boud et al. (1985) find that accounting students advance their learning about geographic point state, the understanding and application of accounting principles, generic ability sweetening, and also the additional analysis of accounting as a potential professional career. There could be a want for enhancing arduous and soft skills among accounting graduates due to increasing competition and too mobile jobs within the world market place. Hard skills ask technical aspects that trot out knowledge and body skills. Soft skills are outlined because the "interpersonal, human, folks or activity skills required to apply technical skills and data within the workplace" (Weber et al., 2009).

Students' skills that developed after participating in the Internship during the Covid-19 pandemic were willing to learn, the ability to work together, and enthusiasm. Meanwhile, the less developed skills are accuracy, ability to work independently, absorb new things, analytical skills, discipline, and timely. These skills are underdeveloped because students do not have free time to work in offices and collaborate with many employees and work from home so that disciplinary skills, punctuality, and analytical skills are challenging to develop.

This study provides insight into the skills developed during an internship during the COVID 19 pandemic. The skills developed during the Internship were willing to learn, work together, and enthusiasm. Meanwhile, the less developed skills are accuracy, ability to work independently, absorb new things, analytical skills, discipline, and timely. This information is useful for policymakers as well as decision-makers for future internship arrangements during the pandemic.

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Conclusion