

**DOCUMENT SCANNING OF THE SUPERVISORS' EVALUATION AND ACCOUNTING INTERNS' SELF-EVALUATION: A STUDY OF THE ON-THE-JOB PROGRAM OF THE DEPARTMENT OF ACCOUNTANCY OF SAINT MARY'S UNIVERSITY**

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**ABSTRACT**

This study focused on the document scanning of accounting interns' self-evaluations and supervisor evaluations within the On-the-Job Training (OJT) program of the Department of Accountancy at Saint Mary's University. The primary objectives are to identify challenges faced by accounting interns, enhance the OJT program for future interns, and pinpoint areas for improvement. The research encompassed 114 accounting interns from the 4th year BSA and BSMA programs during the academic year 2022-2023. Utilizing a descriptive research design, the study employed a mixed-method approach, incorporating both qualitative and quantitative data. By evaluating the frequency of exposure and performance levels as assessed by supervisors, the research aims to contribute valuable insights that can inform enhancements to the OJT program, ensuring a better quality and more enriching experience for future accounting interns. Significant findings indicate that accounting interns demonstrated excellence in their performance, as evaluated by supervisors during their On-the-Job Training (OJT). This commendable performance reflects a strong commitment to professionalism, teamwork, and ethical behavior, which align closely with the organizational standards of the School of Accountancy and Business at Saint Mary's University. In the intern's evaluation, exposure of the accounting interns in the applied bookkeeping skills was found to be frequently applied. This suggests that while the interns exhibited a commendable and regular utilization of their bookkeeping abilities, there is room for growth to attain a more advanced or very often applied level. Additionally, the interns demonstrated proficient performance in applying accounting and auditing skills during their internship.

*Keywords:* auditing, bookkeeping, experience, exposure, performance

**INTRODUCTION**

**Rationale**

On-the-job training (OJT) provides a hands-on approach to developing essential competencies and skills required for employment, enabling the application of theoretical knowledge in a real or similar work environment (Andreev, 2023). Referred to as an internship, it is a professional educational experience offered by higher learning institutions, where students engage in hand-on work experience that is related to their academic field or career interests. Universities and learning sites recommend field internships as a good method to obtain real-world experience and improve student's employability (Gault et al., 2020).

As stated by Bawica (2021), there are three factors that play a major role in the internship process: students, employers, and the university. The curriculum structure, however, varies between institutions, as well as within institutions. Thus, comprehending the best arrangements for programs for undergraduate interns is essential to their overall success.

In the field of accounting, the internship program aims to equip students entering the accounting field with hands-on experience gained from working at accounting firms, companies, or organizations. This practical exposure not only enhances their skill set but also opens up potential employment opportunities in the future. Through on-the-job training (OJT), students can apply the theories and techniques learned in their academic courses within a real-world

setting. Early research suggests that internships serve as a valuable platform for students to connect theoretical concepts with practical applications, enabling them to develop their own insights and understandings (Ahmad et al., 2018).

Article II, Section 2 of CHED Memo Number 26, Series of 2001, states that business and management programs are structured to provide students with a foundational core of general and business courses. These programs aim to give students substantial exposure to real-world work environments, equip them with skills for corporate roles, instill ethical values, and foster a deep understanding of corporate social responsibility. In alignment with its vision to offer “sufficient exposure to the realities of the work environment,” Saint Mary’s University (SMU) in Bayombong, Nueva Vizcaya has implemented an institutionalized accounting On-the-Job Training (OJT) practicum. This program serves as a requirement for students in the Bachelor of Science in Accountancy (BSA) and Bachelor of Science in Management Accounting (BSMA) courses, enabling them to meet the practical experience needed for their degrees. As it was stated in the OJT manual of SMU, OJT is considered as a very important method to make a course more meaningful and useful, giving a more lasting impact to the students. This is premised on the belief that students retain information much better if they learn it for themselves, rather than passively receiving the information from the instructor. It is also an effective tool to orient and initiate the students to the actual arena of work they shall land in the future.

One document needed in this program is the OJT binder which is an organized collection of documents and materials that interns compile during their on-the-job training period. These binders serve as repositories for various records, including the student on-the-job training evaluation, supervisor’s evaluation, and other pertinent information, offering a structured representation of the interns’ hands-on learning experiences within a real-world work environment. One of the inclusions in this binder are the self-evaluation by the interns and evaluation by their supervisors. While self-evaluation provides valuable insights from the interns’ perspectives, supervisor’s evaluation offers an external and more objective viewpoint. Supervisors, as experienced professionals in the accounting field, possess the expertise to evaluate interns’ technical competencies, work ethics, and professional demeanor. Their assessment goes beyond what interns may perceive, capturing the differences that self-assessment might overlook. Thus, they are a necessary source of information in the OJT program.

With this context, this study aims to provide valuable insights into the challenges faced by the accounting interns at the School of Accountancy and Business at Saint Mary’s University and highlight or identifies areas for improvement in the On-The-Job Training program through document scanning of the accounting interns’ self-evaluation and the supervisor’s evaluation.

### **Statement of the Problem**

The study focused on document scanning of the on-the-job training portfolios of accountancy and management accounting students for the school year 2022-2023. The study was undertaken during the 1<sup>st</sup> semester, AY 2023-2024.

The study aim to address the following questions:

1. What is the level of performance of the accounting interns regarding:
  - 1.1 Supervisor’s Evaluation
    - 1.1.a. Excellence;
    - 1.1.b. Innovation;
    - 1.1.c. Christ Mission; and
    - 1.1.d. Communion.
2. What is the frequency of exposure of the accounting interns in terms of:

- 2.1. Applied Basic Bookkeeping Skills; and
  - 2.2. Applied Other Accounting/Auditing Skills and Knowledge Learned in the Classroom?
3. What are the challenges encountered by the accounting interns based on their evaluation of their experiences towards:
- 3.1. Employees;
  - 3.2. Co-workers; and
  - 3.3. Job-assigned?

## METHODOLOGY

The study employed a mixed-methods (hybrid) approach, integrating quantitative and qualitative techniques to provide a comprehensive understanding of the research problem. Data were collected by scanning the OJT portfolios of fourth-year BSA and BSMA accounting interns from Saint Mary's University, particularly within the School of Accountancy and Business (SAB), focusing on their self-evaluations and supervisors' assessments to determine performance levels and challenges encountered. The respondents were students who completed their internships during the academic year 2022–2023. Selected based on their consent, the respondents totalled 114 out of 163 interns as determined using the Raosoft Calculator. The OJT portfolios served as the primary instrument, covering areas such as excellence, innovation, Christ's mission, communion, and applied accounting skills. Data were encoded in Microsoft Excel and analyzed using SPSS, employing descriptive statistics such as mean, standard deviation, frequency, and percentage to evaluate performance and experiences during the internship.

## RESULTS AND DISCUSSION

### Section 1. Level of Performance of the Accounting Interns

**Table 1**

*Level of Performance of the Accounting Interns in Terms of Excellence*

Excellent	Excellent		Good		Poor		Mean	Standard Deviation	Qualitative Description
	f(n=114)	%	f(n=14)	%	f(n=14)	%			
Accuracy	114	100	0	0.00	0	0	9.27	1.00	
Completeness	112	98.25	2	1.75	0	0	4.71	0.49	
Neatness	112	98.25	2	1.75	0	0	4.73	0.49	
Comprehension	113	99.12	1	0.88	0	0	4.78	0.44	
Overall	107	93.86	7	6.14	0	0	23.48	1.72	Excellent

*Legend: Excellence: Excellent (21-25); Good (11-20); Poor (0-10)*

The data shows that the interns performed well on all the criteria, with the majority rated as "Excellent" (Mean=23.48; SD=1.72). In particular, all interns received "Excellent" marks in accuracy, while for completeness, neatness, and comprehension, the majority were rated as "Excellent", with only one to two interns marked as "Good." Overall, 93.86% of interns were rated as "Excellent," reflecting their skills and work ethic. Interns marked as "Excellent"

provided quality work, which is measured by accuracy, neatness, consistency, completeness, knowledge, goal focus, and etc. on the quality of service they provide (Aithor,2024). This evaluation was based on the interns' excellence in meeting performance standards and its impact on their understanding of accounting practices and professionalism. It highlights internship as a tool to help the interns gain a better understanding of accounting and the accounting profession. This perception of accounting is important for the way students perceive the future accounting disciplines in its nature (Albu et al., 2016).

**Table 2**

*Level of Performance of the Accounting Interns in Terms of Innovation*

*Legend: Innovation: Excellent (11-15); Good (6-10); Poor (0-5)*

Innovation	Excellent		Good		Poor		Mean	Standard Deviation	Qualitative Description
	f(n=114)	%	f(n=114)	%	f(n=114)	%			
Openness to supervision	114	100	0	0	0	0	4.86	0.35	
Concern of improvement of skills	114	100	0	0	0	0	4.89	0.31	
Initiative and resourcefulness	114	100	0	0	0	0	4.73	0.5	
Overall	114	100	0	0	0	0	14.49	0.79	Excellent

It is known that there is a need for development and use of innovation as part of any country's economic development and long-term growth to compete globally (Galeano et al., 2012). The evaluation for innovation consisted of openness to supervision, concern of the improvement of skills, as well as initiative and resourcefulness. As shown, 100% of interns received an "Excellent" rating in this category (Mean=14.49; SD=0.79) indicating that every intern demonstrated openness to supervision, an accepting attitude and worked well to develop skills and leadership. The mean score of 14.49 highlighted the consistency of these innovative qualities among the interns, reflecting excellence in these areas of professional development. This evaluation reflects the interns' work that encourages creativity and continuous improvement, which are important for organizational success and competitiveness in today's industries. It is essential that HTE's assess their interns and receive feedback. This ensures that the internship program and the interns' skills remain relevant to the ever-changing needs of the workplace (Mohd Jaffri et al., 2011).

**Table 3**

*Level of Performance of the Accounting Interns in Terms of Christ Mission*

Christ Mission	Excellent		Good		Poor		Mean	Standard Deviation	Qualitative Description
	f(n=114)	%	f(n=114)	%	f(n=114)	%			
Attendance	84	73.68	21	18.42	9	7.9	4.04	1.21	
Punctuality	107	93.86	5	4.39	2	1.75	13.22	1.75	
Use of time	112	98.25	0	0	2	1.75	4.71	0.45	
Overall	102	89.47	12	10.53	0	0	13.22	1.75	Excellent

*Legend: Christ Mission: Excellent (11-15); Good (6-10); Poor (0-5)*

The evaluation for Christ's mission included attendance, punctuality, and the effective utilization of time. These aspects, identified as non-technical job skills by Ilana et al. (2017) and Cue et al. (2023) are behavioral, ethical, and practical components contributing to job performance. They encompass reliability, commitment, efficiency, and productivity, essential for fulfilling responsibilities in various professional contexts, including Christ's mission.

The table shows that attendance was rated as "Excellent" by 73.68% of the interns, indicating that the majority of the interns consistently performed their responsibilities and meet attendance requirements. However, 18.42% of the interns were rated as "Good," indicating that the interns may have had occasional absences or lateness that prevented them from achieving an excellent rating. Additionally, 7.90% of the interns were rated as "Poor" indicating concerns of absenteeism or irregular attendance. Punctuality among interns was high, with 93.86% rated as "Excellent," showing commitment and discipline. However, a small percentage were rated as "Good" and "Poor" indicating that there was room for improvement. Providing additional support could have helped ensure that all interns met the standards set by the majority. Nonetheless, the interns performed well in their usage of time with 98.25% performing at an "Excellent" level. This indicates that nearly all interns were doing an excellent job in managing their time and were able to work effectively and efficiently with a mean of 13.22 and SD of 1.75. The remaining 1.75% rated as "Poor" showed that time management issues were few. This also suggests that while the majority of interns performed well, there is still room for improvement, particularly in terms attendance and punctuality.

**Table 4**

*Level of Performance of the Accounting Interns in Terms of Communion*

Communion	Excellent		Good		Poor		Mean	Standard Deviation	Qualitative Description
	f(n=114)	%	f(n=114)	%	f(n=114)	%			
Relation to co-workers	111	97.37	1	0.88	2	1.75	4.73	0.47	
Reliability/Honesty	109	95.61	1	0.88	4	2.51	4.62	0.51	
Overall	108	94.74	2	1.75	4	3.51	9.11	1.61	Excellent

*Legend: Communion: Excellent (8-10); Good (7-5); Poor (0-4)*

The evaluation for communion consisted of the interns' relationships with their co-workers and their reliability/honesty. The data revealed that interns demonstrated effectiveness in communicating with others. Specifically, 97.37% of interns were rated as "Excellent" in their relation to co-workers, indicating excellent teamwork and interactions. Similarly, 95.61% were rated as "Excellent" for reliability and honesty, indicating trust. Despite high ratings, some interns were rated as "Poor" in both areas, suggesting some problems in these aspects. The overall performance showed that 94.74% were rated as "Excellent," though the mean score of 9.11 and the standard deviation of 1.61 indicated a high level of performance. This reflected the interns' success in developing relationships and teamwork, which are important for organizational success and employee satisfaction. Albu et al. (2016) stated in their study that interaction between the interns', supervisors', and mentors was essential for better practice during internship.

These evaluations provide better understanding of the level of success and satisfaction of the interns in every area, indicating the organization's effectiveness in delivering excellence, innovation, and embodying the principles of Christ Mission and Communion. Moving forward,

these results can serve as a basis for continuous improvement and strategic planning to support and improve the effectiveness of the organization.

## Section 2. Frequency of Exposure of the Accounting Interns

**Table 5**

*Frequency of Exposure of the Accounting Interns in Terms of Applied Basic Bookkeeping Skills*

Skills	Mean	Standard Deviation	Qualitative Description
a. Journalizing	2.75	1.74	Frequently Applied
b. Posting	2.82	1.71	Frequently Applied
c. Preparation of vouchers	2.74	1.80	Frequently Applied
d. Preparation of trial balance	1.97	1.51	Sometimes Applied
e. Preparation of payroll	2.44	1.79	Sometimes Applied
f. Preparation of subsidiary ledgers (AR & AP)	2.38	1.74	Sometimes Applied
g. Preparation of bank reconciliation statements	2.13	1.73	Sometimes Applied
h. Preparation of budgets	2.11	1.47	Sometimes Applied
i. Conducted inventory counting	2.75	1.80	Frequently Applied
j. Computed depreciation of fixed assets	1.77	1.41	Sometimes Applied
k. Conducted verification of account balances	3.57	1.73	Often Applied
l. Preparation of financial statements	2.25	1.60	Sometimes Applied
m. Other bookkeeping functions	3.39	1.57	Frequently Applied
Overall Applied Basic Bookkeeping Skills	2.54	1.15	Frequently Applied

*Legend: 4.50-5.00 (Very Often Applied); 3.50-4.49 (Often Applied); 2.50-3.49 (Frequently Applied); 1.50-2.49 (Sometimes Applied); 1.00-1.49 (Almost Never to Never Applied)*

Table 5 shows the frequency of exposure of accounting interns to various applied basic bookkeeping skills. The skills were assessed based on a mean score, standard deviation, and a qualitative description categorizing the frequency of application.

The data suggests a varied level of exposure and application of bookkeeping skills among accounting interns. Skills like journalizing, posting, preparation of vouchers, and other bookkeeping functions were consistently labeled as "Frequently Applied," with mean scores ranging from 2.74 to 2.82 indicating a regular engagement with these skills. However, it is important to note the small sample size, which suggests differences in interns' experiences with these tasks. Conversely, skills categorized as "Sometimes Applied," such as the preparation of trial balance, payroll, subsidiary ledgers, bank reconciliation statements, and budgets, resulted in lower mean scores ranging from 1.97 to 2.44. This implies inconsistency of application with these skills among the interns. The lower mean scores, especially for the computation of depreciation of fixed assets, suggest areas for improvement. Bagiw et al. (2016) conclude that most of the interns in their study were not given ample opportunities to perform such activities on a regular basis.

Moreover, verification of account balances stood out as "Often Applied," with a mean score of 3.57, indicating a frequent work given to the interns. This skill, with the highest mean score, suggests participation in tasks related to account verification. The overall mean score for applied basic bookkeeping skills was 2.54, categorized as "Frequently Applied." The balanced exposure across various basic bookkeeping skill implies effective and efficient training program. The lower standard deviation for the overall mean score suggests a more consistent experience among interns in applied basic bookkeeping skills. Apostolou et al. (2017) also found the importance of a balanced and practical curriculum in accounting education emphasizing the benefits and linkage between academic and practical experience therefore suggesting a more in-depth exploration of internship. However, the variability in exposure may be attributed to different teaching methodologies or curriculum structures.

**Table 6**

*Frequency of Exposure of the Accounting Interns in Terms of Applied Other Accounting / Auditing Skills and Knowledge Learned in the Classroom*

Skills	Mean	Standard Deviation	Qualitative Description
a. Received orientation regarding the company	4.47	0.92	Often Applied
b. Performed challenging tasks	4.49	0.85	Often Applied
c. Received specific job tasks	4.46	0.99	Often Applied
d. Made important decisions	3.89	1.17	Often Applied
e. Offered input/suggestions that was accepted	3.67	1.23	Often Applied
f. Received training to do tasks	4.07	1.29	Often Applied
g. Received clear instructions	4.53	0.83	Very Often Applied
h. Had freedom to develop and use my ideas in performing tasks assigned to me	4.39	0.98	Often Applied
i. Worked with adults who took a personal interest in me	2.92	1.84	Frequently Applied
j. Had a variety of tasks to do	4.27	1.24	Often Applied
k. Received help when needed	4.50	1.10	Very Often Applied
l. Was appreciated when I did a good job	4.60	0.85	Very Often Applied
m. Received supervisor's feedback about by performance	4.15	1.35	Often Applied
n. Discussed my experiences with my teachers	3.60	1.42	Often Applied
o. Felt I made a contribution	4.43	1.01	Often Applied
p. Achieved my original goals for this internship	4.51	1.00	Very Often Applied
Overall Applied Other Accounting/ Auditing Skills and Knowledge	4.18	0.63	Often Applied

*Legend: 4.50-5.00 (Very Often Applied); 3.50-4.49 (Often Applied); 2.50-3.49 (Frequently Applied); 1.50-2.49 (Sometimes Applied); 1.00-1.49 (Almost Never To Never Applied)*

Table 6 provides an assessment of the interns' application of other accounting and auditing skills and knowledge learned in their Host Training Establishments (HTEs). The mean scores and qualitative descriptions offer insights into the frequency with which interns applied these skills during their internship.

The aspects of received orientation regarding the company, performed challenging tasks, received specific job tasks, made important decisions, offered input/ suggestions that was accepted, received trainings to do tasks, had freedom to develop and use own ideas in performing tasks assigned, had the variety of tasks to do, received supervisor's feedback about performance, discussed experience with teachers making the interns feel that they have made a contribution had mean scores ranging from 3.60 to 4.49 indicating a consistent and often application of these applied other accounting/ auditing skills and knowledge learned in the classroom. With standard deviation ranging from 0.85 to 1.42, this suggests that while these were "often applied" skills, there were some differences in how interns perceived and experienced these aspects. The differences may have come from varied experiences of the interns, different expectations, or different industries of host training establishments and workplace conditions. Understanding this range of responses provided additional insights into the interns' experiences, thus explaining the level of understanding and engagement in different aspects of the internship.

Meanwhile, receiving clear instructions, receiving help when in need, being appreciated when doing a good job, and achieving original goals in the internship resulted as very often applied during their internship. The standard deviation for these skills, ranging from 0.83 to 1.10, indicates little difference in interns' responses. While the mean scores suggested a high

frequency of application, the standard deviation suggested some differences in how individual interns perceived and experienced these aspects. Overall, these findings confirmed a workplace environment where interns regularly received support, clear guidance, appreciation, and successfully met their goals, contributing to a positive and effective internship experience.

Furthermore, working with adults who took a personal interest in the intern has a mean of 2.92, which falls within the frequently applied category. This suggests that according to the interns' responses, the experience of working with adults who took a personal interest in them occurred on a somewhat regular basis during their internship. While the frequency was not as high as the other aspects, it still indicated personal influence and guidance/mentorship from adults. The standard deviation of 1.84 suggested that there is a variation of experience or perceptions among the interns regarding the extent to which they felt adults in the workplace took a personal interest in them.

In conclusion, the study found that the overall applied other accounting/auditing skills and knowledge had a mean of 4.18 and a standard deviation of 0.63, resulting in a classification of "Often Applied." This indicates that interns consistently utilized their acquired accounting/auditing skills during their On-the-Job Training (OJT). Comparatively, a similar study by Bagiw et al. (2016) reported a mean score of 3.9334, also classified as "Often Applied," reinforcing the interns' consistent utilization of their skills over time. This highlights the interns' ability to effectively apply their accounting/auditing knowledge in practical settings.

### **Section 3. Challenges Encountered by the Accounting Interns Based on their Evaluation of their Experiences and Supervisors' Comments**

#### **Employees**

Accounting interns often faced challenges when interacting with employees during their internships. One of the biggest difficulties was communicating and socializing with people in the workplace, as one intern shared: "The most challenging part of this internship was communicating and socializing with the people in the workplace." Interns also observed situations that were very different from what they were used to in school, such as employees panicking over missing files or having serious discussions about work-related problems. As one intern described, "I saw the employees panic due to missing files, I saw and heard them having a professional argument wherein they are trying to share each other's opinions about work-related issues and many unusual things that cannot be seen inside the four sides of the classroom."

Navigating diverse backgrounds and communication styles was also challenging, with one intern stating, "Dealing with people of different backgrounds really tested my capability in handling tough situations. I had to adjust every single time according to people's level of comprehension." Additionally, dealing with negative or unresponsive attitudes poses difficulties, as seen in another intern's experience, "There were also difficult times when I had to deal with some gloomy outlooks of my colleagues—there were moments when they were angry, debating with each other, and not responding to my queries." Another issue reported by an intern involved inappropriate behavior "I was stared at maliciously by some particular male employees. It was reported to my trusted supervisor, and she was able to talk to those people."

Shyness can also be an issue, making it hard for some interns to connect with their colleagues. A supervisor noted, "Other interns were too shy in getting together with people in the workplace," and "Seldom shy to ask assistance regarding her work." To do well, interns are encouraged to be more active and involved in their work, as another supervisor suggested, "He

can improve his personality in a strong way by his showing activeness in any endeavor in the workplace.”

### **Co-workers**

Some accounting interns often faced various challenges when interacting with their co-workers, which could have affected their overall experience during the internship. One intern mentioned, “I was poked fun at for not being able to speak Ilocano,” which showed how language barriers can create awkward or uncomfortable situations. When interns do not speak the local language or dialect, they might feel left out or even teased, making it harder for them to feel included in the workplace.

Another challenge interns faced was dealing with co-workers who are very strict or not easy to get along with. As one intern put it, “As a trainee, you cannot avoid strict people or what they referred to as ‘killjoys.’ You may be able to deal with them sometimes, but other times you’ll just want to avoid them.” This showed how some co-workers can be difficult to interact with. For interns, this can be tough because they had to learn how to manage these relationships without causing tension or conflict.

### **Job-assigned**

Accounting interns often encountered challenges related to the tasks and responsibilities assigned to them during their internships, which sometimes differ significantly from what they learned in school. One intern expressed, “Most of the jobs assigned are not related to what we learned in school,” showing the gap between academic knowledge and real-world tasks. This mismatch made it difficult for interns to feel confident in their work, as they struggled to apply their theoretical knowledge to practical situations.

Another challenge interns faced was dealing with difficult clients. As one intern noted, “We occasionally encounter clients who are not in a good mood, and we hear yells directed to us.” This kind of interaction could be particularly stressful for interns who are still learning how to handle professional communication, especially when dealing with upset or angry clients.

The pressure of being assigned unfamiliar tasks can also be overwhelming. One intern shared, “It made me nervous and anxious whenever my mentors assigned me another task that I was unfamiliar with.” The fear of making mistakes or not meeting expectations can cause interns to be afraid of being scolded by their supervisors, especially when they are given responsibilities that they haven’t been trained for.

Social anxiety is another common issue, especially for interns assigned to front-line duties. One intern admitted, “Honestly, the most difficult for me is staying in the frontline. I have a little bit of social anxiety, so interacting with clients made me really nervous.” Being in a position where constant interaction with clients was required can be challenging for those who are not comfortable with frequent social engagement, adding to the stress of the job.

## **CONCLUSION AND RECOMMENDATIONS**

### **Conclusion**

1. The study revealed that accounting interns consistently performed well, in areas of excellence, innovation, christ mission, and communion. The majority excelled in accuracy, completeness, and innovation, demonstrating strong professional competencies, with supervisors recognizing their professional capabilities and

- commitment to quality work. While interns showed commendable performance in punctuality and time management, there was room for improvement in attendance.
2. Despite their competence, the study identified areas for development. Interns had limited exposure to essential bookkeeping tasks, primarily focusing on account balance verification, which limited their hands-on experience and hindered the development of comprehensive bookkeeping skills. While they effectively applied their other accounting and auditing skills and knowledge, there was a need for enhanced mentorship and personal connections to support their professional growth.
  3. Moreover, interns faced significant challenges, including difficulties in communication and socialization, adapting to diverse work environments, and managing language barriers and strict co-workers. They also struggled with the practical application of academic knowledge, dealing with difficult clients, and handling unfamiliar tasks and social anxiety particularly in front-line roles. These challenges indicated the necessity for improved support, training, and a more inclusive work environment

## Recommendations

**For the School of Accountancy and Business.** They should continue nurturing the positive culture observed among accounting interns at the School of Accountancy and Business in Saint Mary's University. The institution may consider implementing ongoing professional development opportunities, mentorship programs, or workshops to further enhance the interns' skills, knowledge and professionalism. Moreover, the school should establish clear expectations and guidelines from the start of the internship program to improve the attendance and punctuality. This could be achieved by conducting an orientation session where interns learn about the importance of punctuality and attendance, and how these aspects are important for professional success.

**For the Host Training Establishments.** They can enhance the diversity of applied basic bookkeeping skills exposure for interns during their internship. Encouraging supervisors to assign more challenging tasks aside from verification of accounts could enhance the skill development of accounting interns. By broadening the scope of hands-on experiences, interns could develop a wide range of bookkeeping accounting skills and prepare for future responsibilities. Furthermore, they can implement mentorship programs like conventions or open forums to discuss progress, set goals and address any concerns.

**For the Student Trainees.** They can thoroughly research and gather information about potential options before selecting a Host Training Establishment (HTE) to ensure valuable and relevant learning experience. Furthermore, they should actively seek opportunities for learning and mentorship during the internship, engage with mentors and colleagues to overcome communication challenges and adapt to different work environments and take initiative in addressing unfamiliar tasks and seek support when needed to enhance overall performance.

**For the Accountancy Department.** They can utilize the result of the study for assessing trainee performance based on host training establishment evaluations. However, they can include a section in the self-evaluation forms that focuses on challenges encountered or obstacles faced by the interns. This approach will help identify areas for program enhancement, ensuring that it remains aligned with industry expectations and supports continuous improvement. Moreover, they can strengthen the link between academic learning and practical application by collaborating with host training establishments to ensure a more aligned internship experience.

**For Future Researchers.** They are encouraged to look into the evolving skill requirements within the accounting profession and how internship programs can adapt to meet these changing demands. Moreover, they can consider conducting comparative studies across different

internship programs to identify best practices and areas for improvement in preparing interns for the demands of the accounting profession.

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