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Employer's Satisfaction on Accounting Service Performance: A Case of Public University Internship Program

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Abstract

Internship programs have become important learning tools in higher education. For the accounting discipline, internship helps bridge the gap between technical inputs in class and actual application in real time transaction. The Accounting Internship program develops students' accounting experience by enabling them to learn the ropes from more experienced professionals. At the end of the program, students are expected to grab relevant experience to help them decide the area that suits them best. Accounting students typically specialize in either audit or tax. Many accounting firms have their standard internship programs that help students determine which aspect of accounting is more suitable for them. In many cases, the internship programs are normally conducted towards the end of the period of study to enable students to apply their comprehensive accounting knowledge in the real world. It is expected that at this level students are equipped with necessary skills in accounting. This study preliminarily aims to identify the employer's satisfaction level on student's performance that include personality traits as well and their cognitive accounting skills and knowledge. The study employed the questionnaire survey distributed to both Big 4 and non-Big 4 accounting firms. Findings of the study revealed that most employers were satisfied with the trainee's performance in relation to job competency responsibility and compliance with working requirements. However, it was found that trainees faced problems in communicating their ideas and preparing technical reports. This study provided preliminary evidence that the trainees were not equipped with the ability to effectively communicate ideas and prepare technical accounting reports. Implications and future research directions of this study were discussed

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1. Introduction

Internship programs have become an important learning tool in higher education. For the accounting discipline, internship helps bridge the gap between technical inputs in class and actual application in real time transaction. Internship programs develop accounting experience by enabling interns to learn the ropes from more experienced professionals. The university needs to know whether the accounting graduates that they produce meet the industry requirements. One way to measure this is through conducting surveys on the internship program. So far there have been limited surveys carried out on accounting interns' performance in public universities. Surveys like this are important to gauge the employers' satisfaction regarding the quality of the internship program. The findings of such surveys will contribute in providing the foundation for course structure towards continuous improvement through reviewing and improving the existing internship program. This will ultimately contribute to the production of high quality accounting graduates.

It is imperative to conduct the study to provide an insight on the effectiveness of the internship program in the program curriculum of the university and at the same time assessing the benefits of the parties involved. This paper attempts to answer the following research questions, namely: (1) What are the generic skills that interns should possess during the internship program?; (2) Is there any difference in employers satisfaction level in terms of size, type of partners and student batches? The study is aimed at: (1) Determining the level of employer's satisfaction on the interns generic skills; and (2) Comparing the level of employer's satisfaction between size, type of partners and student's batches.

This study involved accounting undergraduates in the first semester of the final year who have met the minimum curriculum requirements. These students were assigned to audit and accounting firms of various sizes throughout the country.

2. Literature review

Internships, also referred to as 'industrial training', 'work placement' or 'practical', are short-term, on-the-job learning experiences designed to allow students to apply knowledge gained in the classroom to a real-world, professional work setting (Szadvari, 2008). Internships bridge the gap between the academic curriculum and the industry.

Internships are a win-win situation for everyone including the students, university and industries. To the students, internship helps to develop their skills and competencies needed to become employable. It gives them an opportunity to apply theoretical knowledge acquired in the classroom with practical application of knowledge required to perform a task (Bakar, et al., 2011; P. Maertz Jr, 2014). This program helps to enhance students' cognitive and behavioural skill pertaining to workplace preparedness, understanding and application of accounting principles, generic skill enhancement, and consolidation of accounting as their chosen professional careers (Cord, et al., 2010; Gault, et al., 2010). With regard to audit practices, internship programs enable students to have a better insight into the actual duties and performance of auditors (Azham, et al., 2008). The internship is also a means to secure future employment (Radigan, Undated), and provide them with career awareness, the chance to evaluate, reflect upon and try a career field before they graduate (Maelah, et al., 2012).

Radigan (Undated) and Verney, et al., (2009) pointed out that employers benefit from internship programs primarily through motivated and inexpensive staff. This is in line with Divine, et al. (2008) that found no benefit costs when employing an intern and the pay rate is normally lower than for a permanent employee. In addition, employers are able to evaluate the intern's work ethics, technical competence and attitudes of interns and to identify possible future employees who suit the company. Szadvari (2008) highlighted that interns are vital for many companies for their long term success as these programs are wonderful recruiting tools and demonstrate ways to test out full-time permanent employees. Hiring an intern can be more cost effective as the opportunity to 'try before you buy' can be a huge advantage than recruiting a full time employee, training them and establishing and paying benefits for them. Szadvari (2008) further indicate that a successfully managed internship program would indirectly serve the company in terms of lower entry-level recruitment expenses, improve retention, increase organizational efficiency and favourably market the employer on campus.

Internship programs are equally useful for the university as feedback from the employers regarding interns' performance provide an insight on whether a review of their academic curriculum is necessary to ensure that the

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