

Accountancy Internship Program of a State University in the National Capital Region

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Abstract – Student Internship Program in the Philippines, the revised guideline issued by the Commission on Higher Education, ensures better quality of their students' learning and exposure as well as safety during the internship period. With this, the researchers conducted this study to evaluate the level of effectiveness of accountancy internship program implemented by a State University in the National Capital Region from internship plan, and internship proper up to monitoring and evaluation. In this research, descriptive method was used. Survey questionnaires were distributed to the 111 graduating accountancy students in the academic year 2019-2020. Results revealed that the accountancy internship program of the State University is effective in terms of all the aspects. Recommendations made by the researchers include discussion with the students and parents about the provision in the insurance taken, a ratio of one (1) section only per accounting professor to provide better guidance and assistance. The results could serve as guide to state universities and colleges (SUCs) that will implement the internship in accountancy program for the first time.

Keywords – Accountancy Internship Program, Internship Plan, Internship Proper, Monitoring and Evaluation

INTRODUCTION

With the ever-changing landscape of our economy, it is crucial for businesses to hire more competent and competitive employees that will be beneficial to its growth. In 2017, CHED Memorandum Order (CMO) No. 23, s. 2009 was amended to provide better guidelines for the internship program. The government and educational institutions work closely to develop programs that shall equip students with appropriate skills and knowledge as they partake the workplace. One of the efforts made is the release of Student Internship Program in the Philippines (SIPP), revised by the Commission on Higher Education (CHED) to fill the gap between the academe and industry. This was developed to assist students to complement their learning with applications, practical knowledge, skills and appropriate behavior as they immerse in recognized Host Training Establishment (HTE) [1].

To enrich the students' outlook towards their career and to supplement the critical knowledge they have acquired from classroom lectures, and activities, to a more realistic work orientation in the office, the internship program is designed. By going through the program, the students learn to evaluate their own individual capacities and identify their needs and feelings to improve their skills, work habits, professional growth and development.

The most important course of action done when a program change is to be implemented is the evaluation of the revised program. To see whether the program is working, the practitioners test the program themselves and through this, they could determine the strengths as well as the weaknesses of the revision. The benefit of an internship program is enhanced when it is carefully and systematically assessed.

Internship Program

Internship is now widely considered as a tool to fill the gap between formal education and the real world [2]. It is often entrenched in curriculum in the colleges and universities as a moving strategy from the educational institution to the real world of professionals [3]. The main goal of an academic organization should be educating students the application of the theories learned in the four corners of a classroom [4]. Internship, which is often referred to as field practice, On-the-Job training (OJT) or practicum, is the application of what was learned inside the classroom to the actual world like in industrial and commercial services, government and non-government agencies, and other regular work environment. According to a study, although students receive high quality theoretical learning, they tend to lack substantial involvement in solving the problems of an organization. Internship programs were incorporated in higher education to fill the gap between the students'

learning and education [5]. Through the internship program, interns tend to become more motivated when confronted with “real world” problems [6].

Students who experienced internship agreed that it provides numerous learning benefits. It is significant as it assists them in deciding what job they would take, provides them with real work experience, hones their skills, gain new and additional knowledge, improves their personality and work ethics and enhances curriculum [7]. Internship programs give student interns an opportunity to integrate theory and practice of profession making it as an effective way of training students and letting them see a better look of the working condition of that profession [8]. Also, internship experience helps graduates in receiving job offers whether from the training firm they came from or not. It is a necessary inclusion in the curriculum for ease in entry into a profession [9].

Exposing the students to the business world is the main purpose of the internship program. Also, in the process, it aims to give feedback to the institutions regarding the relevance of their experience and the curriculum [10]. The internship program helps identify the expectations of the professional groups and community about graduates having key cognitive and behavioral skills [11]. According to a study, having a more structured and enhanced internship programs at the undergraduate level should be mandatory. This shall provide the undergraduates more exposure to work and to bridge classroom learnings and workplace practice. The employers may involve the student interns in some decision-making processes and problem-solving under a staff mentoring [12].

Towards a more effective academic internship or, the interns should be communicated, well-oriented and mentored to reap the maximum benefits. Educational institution benefits when their brightest students can experience excellent internship because such opportunity captured the interest of the student interns who dreams to land a job on a more sophisticated commercial ladder. This creates a good impression in the industry influencing the organization to choose the institution while on campus engagement. The study suggests that there is a need to carefully strategize for a more meaningful practicum outside campus, which will help student interns in their future career planning [13].

Internship Plan

Most of the time, internship is the first experience of college students in a professional workplace. They just begin to witness workplace culture and ethics. They are still less mindful of laws regarding protection of the employees. It becomes an issue when student interns do not know as to when employer’s behavior is inappropriate and unethical. Since most of the internship program are for free, student interns are most likely exploited for free labor. However, because of the need of students to have a work experience and an expansion of network, they are more likely to put up with demeaning behaviors, discrimination and even with harassment. These reasons alone would help in understanding why exploitation of student interns continues. It is essential that the career service professionals be aware of any legal issues that can be linked to unpaid internship [14].

Problems may be encountered during the deployment of the student interns. According to a study, it is necessary especially on the part of the educational institution to carefully plan the internship program and identify limitations, gaps and problems in order for the student interns to have a conducive environment to practice the profession. The study suggests that in order to solve the related problems during the internship, relevant orientation about internship program should be provided to the student interns, adequate planning and strategies must be formulated to have an internship program design that will also help student interns to deal with potential problems, there should be proper communication and interaction between the supervisors and student interns in order to better understand the difficulties the interns are facing, there should be proper guidance and counselling by the counsellor, supervisor, and administrator for solving such problems, and it is also recommended to have a collection of feedbacks and conduction of action researches to make the internship program successful [15].

A study recommends that internship program could be more effective when the educational institution and placement organization provide classroom preparatory activities or training before the placement of the student interns. It would be better if the internship coordinator is available and if the students give more time allotted to their duties in the internship program. Assessment of program effectiveness is obtained through emphasizing the number of hours rendered at the HTEs, preparation, and availability of the internship program coordinator as these are considered the most important factors that influence all outcomes areas [16]. Internship program intends to be beneficial to all the parties at stake. To maximize its benefits, there should be appropriate design, coordination and supervision. To be more effective, internship program developed should check the suitability of the placement sites and if the practicum experience contributes to the whole curricular structure [17].

According to a study, instead of leaving the task of looking for internship positions to the students, the faculty should have the responsibility for it. Most the host organizations also suggested it. This implies that there is a need to consider employing an internship coordinator who could prioritize the job [18]. Another study suggests that internship agreements should record the days and hours the interns are expected to work, their responsibilities, and the nature and extent of

supervision that needs to be provided. The need for formal and detailed internship agreements has grown because of the increasingly litigious society and health care in particular. At the beginning of the internship, it is certainly reasonable that the student interns ask their instructor and field supervisor if a formal written agreement exists for a chance to review it. The interns knowing with clarity from the start what to expect from the internship can help prevent confusions or problems along the way. The possibility that the intern gets involved in activities that may lead to injury or otherwise harm client or personnel while at the internship site are the most common areas of legal concerns. There should be part of the agreement which specifies how the responsibilities will be shared in case such incidents happen. It is advisable to the educational institution to provide insurance for their students and supervisors. The agreement should include provisions for insurance specifying the fact and extent of coverage [19].

Internship Proper

Through the internship program, the student interns are given the chance to see the application of the theories and ideas acquired in the university by gaining actual work experience and work environment exposure [20]. But internship is not for the benefit of the students alone. It also provides benefits to the cooperating business that accepts interns within their workforce. Student interns can be of help on the day-to-day operations of the business as they share raw, new and bold ideas with objective points of view for the business or entire industry [21] This in turn gives a less costly workforce [22]. The benefits of the cooperating business also include the establishment of partnerships with universities that could lead the students to be engaged with the business for a long-term [23]. The universities' benefits from the internships can be very meaningful as it can fill the important need for vocational and experiential learning. With conducting internships, for some full-time positions, the employers can hire an intern that will save them money relative to recruitment and selection [24].

To develop quality internship, there should be a priority of internship within an institution. Financial resources are needed to have quality supervision or monitoring. To create a conducive learning environment, there should be enough staffs available for the recruitment, screening, training and supervision of the students, which may require additional financial resources to employ supervisors or other personnel. The student interns should feel the sense of belongingness in the organization by having more individuals in the organization to support them. It should be clear that these interns are still students. They are not yet employees. There should be a proper orientation, enough space and tools to the interns for them to accomplish their duties, and further training and workshop inside and outside the HTEs [25].

In an internship, knowledge and skills are being honed but student interns should not extend their responsibilities to a point that would be dangerous for them or for their employers. Their personal safety is a top priority, hence, technical demands of treatment, assessment or other services that are beyond their responsibility should be discussed fully with the instructor and supervisor [26]. Internship program is given in a specific work-hour basis which students must complete with the assigned institution or firm. The interns should be supervised by a corporate supervisor and the members of the academic staff, who will then award relative credits to the interns after the completion of their course [27].

It is essential that the Higher Education Institutions, Host Training Establishments (HTEs) and student interns work together in the execution of the internship plan as it is important for the internship program to be effective. The people involved in the conduct of the internship shall have a proper and timely orientation so that they could work together towards uniform implementation of guidelines and solutions will be raised if there are loopholes in the program. Absence or lack of factors such as work exposure, educational advancement and coordination are mentioned by faculty members as reasons on why they have trouble conducting the internship program [28]. In order to prepare the students in their internship deployment, there are faculty in-charge of closely monitoring and assessing students' communication and writing skills [29]. According to a study, to ensure the effective planning and execution of an internship program, the academic department and HTEs should continuously be aware and open on the areas for improvement [30].

To realize the expectations from the graduates when they join the professional world, the faculty and administration plays a big role in promoting and acknowledging the active participation of the students [31]. A study suggests to appropriately managed by the internship coordinator at the inception the expectations and roles of the students and HTEs. This is because student interns valued the seriousness of the experience especially social and professional connections built through the deployment stage [32]. The program can be a fruitful learning experience for the interns if both the mentors from HTEs and the internship coordinators work together as a support system [33].

Monitoring and Evaluation

Adherence to a set of consistent standards will provide the students with good internship. In line with this, the program's goals and objectives must be incorporated and correlated to the program's learning expectations. Through this, colleges or universities will have a greater chance in providing competent interns to the businesses or employers. The specification of the

internship’s goals and the assessment of the goal accomplishment are important. To ensure the reliability of the results and usefulness for the program improvement, the evaluation of the assessment process and instruments are important to take place [34]. While the students are on their internship, there is a proper monitoring on whether they are always doing their tasks right. This monitoring will help the intern’s growth and development [35]. What makes internship different from other works or services is the watchful monitoring of the intern’s learning objectives where the whole experience is driven by self-assessment, dynamic reflection and evaluation. The learning objectives of the interns which is often stipulated in the agreement, encompass an individual learning objective that serves as a significant basis for the assessment of the intern’s performance that is conveyed by the student intern, HTEs’ supervisor and the institution internship coordinator [36]. These three parties involved should have a check and balance system regarding the assessment of internship [37]. Since internship provides various experiences and establishes different notions and expectations from interns with different individual goals, involvement in the evaluation process from the beginning would be a good idea. These three parties should concur on the evaluation, grading system and process prior to inception of internship to ensure a constructive and most effective learning experience and to avoid misunderstandings [38].

In a study of internship satisfaction, it is concluded that the top contributors to satisfaction in internship are the characteristics of the work such as the significance of task assigned and feedback; and characteristics of the workplace like opportunities to learn, support of the supervisor and organizational satisfaction [39]. On the other hand, there are still gaps when conducting internships. According to a study, internship attachment did not provide expected benefits from the perception of the student interns. If the internship period is around ten or twelve weeks, it is not enough to acquire the expected knowledge from the internship attachment. However, the internship was able to give guidance to student interns in choosing their career path as well as amplifying their knowledge [40].

With regards to the satisfaction of the employers on the students who undergone internship, most of them had favorable remarks towards the overall qualities of the interns such as punctuality, grooming and camaraderie with peers and supervisors. On the other hand, interns need to improve their competence in terms of knowledge, reporting and communication. These findings will play a significant part in the continuous enhancement of the current internship program by providing the colleges or universities the foundation for the course structure they offer [41].

OBJECTIVE OF THE STUDY

The main purpose of the research was to gauge the level of effectiveness of accountancy internship program of a State University located in the National Capital Region.

MATERIALS AND METHODS

The researchers used the descriptive approach of research to determine the level of effectiveness of Accountancy Internship Program of a State University in Metro Manila. This enables the researchers to assess, examine and interpret the theoretical meaning and findings, and describe the characteristics of the population or the phenomenon that is being studied.

Description of the Respondents

The respondents were the graduating accountancy students of a State University in Metro Manila. The students underwent the 720-hour internship program in accordance with CHED Memorandum Order No. 104 Series of 2017.

Profile of the Respondents	Frequency	Percent
Sex		
Male	34	30.6
Female	77	69.4
Total	111	100.0
Internship Placement		
Government	2	1.8
Private Entity	92	82.9
Public Firm	17	15.3
Total	111	100.0

Research Instrument

The principal instrument used in the study was survey questionnaire. To ensure that the researchers will be able to gather relevant data that will answer the stated problems, the questionnaire was designed based on the Memorandum Order No. 104 by CHED on 2017. It is categorized into 3 factors that influence the level of effectiveness of accountancy internship program of the State University in National Capital Region. These are the internship plan, internship proper, and monitoring and evaluation. The instrument was structured using the Likert Scale as follows: (5) for “very effective”, (4) for “effective”, (3) for “somewhat effective”, (2) for “less effective” and (1) for “not effective”.

Data Gathering Procedure

The researchers went to the State University in the National Capital Region to seek permission from the College Dean to conduct the survey. The researchers personally conducted the survey. All questionnaires were retrieved and valid.

Statistical Treatment of Data

Data collected through questionnaires were coded, tallied, tabulated and analyzed to summarize and interpret the results using statistical tools such as Frequency Distribution, Percentage Distribution, and Weighted Mean.

RESULTS AND DISCUSSION

Table 1. Level of Effectiveness of Accountancy Internship Program in Terms of Internship Plan

Internship Plan	Mean	Verbal Interpretation
1. Submission of medical certificate signifying that the student intern is in health condition and emotionally fit.	4.68	Very Effective
2. Having a notarized written consent for student interns’ parents or legal guardian.	4.50	Very Effective
3. Internship Orientation prior to deployment regarding the work environment	4.43	Very Effective
4. Orientation of HTE on the rules and regulations in their organization prior to contract signing.	4.15	Effective
5. Assumption by the Higher Education Institutions, of full responsibility over the students throughout internship period in the Philippines	4.14	Effective
6. Policies and Guidelines on Student Interns’ HTE Selection, Placement, Monitoring and Assessment	4.05	Effective
7. Assigning of a Student Internship Program of the Philippines (SIPP) Coordinator.	3.91	Effective
8. Selection of reputable Host Training Establishment (HTE).	3.81	Effective
9. Provision of free medical and dental services by the Higher Education Institutions.	3.68	Effective
10. Provision of insurance coverage including travel, medical and health insurances.	3.24	Somewhat Effective
Grand Mean	4.06	Effective

It is advisable to the educational institution to provide insurance for their students and supervisors, and the internship agreement should emphasize provisions specifying the fact and extent of such coverage [42]. There is a need to give attention on the provisions of insurance coverage including travel, medical and health insurances since potential risks might arise to those students who were able to proceed with their internship. There should be part of the agreement which specifies how the responsibilities will be shared in case such incidents happen. Students are unaware of the details. Prior to sending to HTEs, SIPP Coordinator should discuss the provision of the insurance to the interns. The State University may invite the insurance provider to deliver better orientation to the students with the all the risks involved so that the students would be more cautious with all their actions and behavior during internship. The coordinator should secure an acknowledgment receipt that the copy of the insurance policy was delivered to the parents and/or guardians so that they will likewise be aware of the risks and know

what actions should be taken in the case of unwanted events.

Table 2. Level of Effectiveness of Accountancy Internship Program in Terms of Internship Proper

Internship Proper	Mean	Verbal Interpretation
1. Relevance of assigned department to the course.	4.35	Very Effective
2. Agreed upon training plan, learning objectives and internship experience of student.	4.32	Very Effective
3. Duties, roles and responsibilities of students.	4.28	Very Effective
4. Agreed duration of internship.	4.23	Very Effective
5. HTE rules and regulations as to the use of tools and other equipment.	4.21	Very Effective
6. Performance of tasks and duties stated in the internship plan.	4.19	Effective
7. Submission of an internship journal mandated by the HTE reflecting on the agreed internship plan.	4.15	Effective
8. Training facility of HTEs.	4.14	Effective
9. Learning area, assignments, and schedule of activities.	4.10	Effective
10. Assistance of school coordinator and on-site supervisor.	4.03	Effective
Grand Mean	4.20	Effective

The responsibility of looking for an internship placement is left to the interns. The coordinator needs to check if the interns are in good condition and the position assigned to them is relevant to accountancy program. In addition, during the period of internship, the students met their coordinator only once. It is necessary to an assessment, on what is happening in their HTEs and give advice on how to handle difficult situations so that they can have better exposure and readiness in a work environment. It should be done on a monthly basis or as frequent as needed because interns just start to learn about the work environment [43]. The responsibility of both the coordinator and on-site supervisor is very important for graduates to have what are expected from them as they join the world of professionals. Their support and guidance play a vital role to the student interns to participate actively [44]. During a semester, a coordinator should assign only one (1) section per accounting professor to improve the quality of assistance and guidance provided to the students.

Table 3. Level of Effectiveness of Accountancy Internship Program in Terms of Monitoring and Evaluation

Monitoring and Evaluation	Mean	Verbal Interpretation
1. Issuance of final grade only upon completion of requirements within the stipulated period	4.43	Very Effective
2. Safeguarding interns from harassment, exploitation, unacceptable training conditions and other situations that setback the objective of internship.	4.30	Very Effective
3. Actions taken on any grievance against interns according to HEI's policies.	4.25	Very Effective
4. Evaluation through oral and written observations.	4.12	Effective
5. Monitoring and evaluating student interns' performance along with the HTE based on the agreed internship plan.	4.01	Effective
6. Monitoring and attending to the needs and concerns of the student interns by coordinating with HTE, CHED and other involved government agencies.	4.00	Effective
7. Conducting preliminary and regular inspection to guarantee the safety of the interns in HTEs.	3.88	Effective
8. Evaluation through interviews and conferences	3.86	Effective
9. Conduct of post training review and evaluation of the internship program	3.84	Effective
10. Evaluation through monthly reports.	3.68	Effective
Grand Mean	4.04	Effective

The lack of assistance and presence of the school coordinators in the placement sites had an impact on the respondents' assessment on the evaluation of monthly reports for it might be contradicting to the real situation of the interns. This implies further that the narrative journal the interns submit every month is not enough to picture the whole story. According to a study,

the specification of the internship's goals and the assessment of its accomplishment are essential. The evaluation of the assessment process and instrument are important to take place to ensure that the results are reliable and useful for the improvement of the program [45]. The focus is the assessment of the performance of the student interns; hence, careful monitoring should be done. Through this, colleges or universities will have a greater chance in providing competent interns to the businesses or employers. The professor should schedule a monthly conversation or coaching with the students to submit and discuss monthly reports submitted. Include in the discussion both the learnings and the challenges that happened during the month.

Based on the students' assessment, the accountancy internship program of the State University in the National Capital Region is effective in terms of the internship plan, internship proper, and monitoring and evaluation. Future researchers are encouraged to conduct the same study with private Higher Educational Institutions and compare the results with this State University. Also, they may include the perspective of the HTEs.

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