

# UNDERGRADUATE INTERNSHIP ATTACHMENT IN ACCOUNTING: THE EMPLOYERS', LECTURERS' AND INTERNS' PERSPECTIVE

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**Abstract.** Through fifteen (15) semi-structured phone interviews, the study aims: (i) to examine the implications of internship program in polishing the accounting students' technical skills and soft skills; (ii) to evaluate whether the internship program acts as a catalyst in enhancing the employability rate of the undergraduates; and (iii) to examine the effectiveness of internship program in supplementing the tertiary education to improve the undergraduates' academic performance from the companies, lecturers, and interns perspectives. This study finds that three groups of stakeholders strongly agreed that employability skills of the undergraduates have been enhanced upon completion of internship program, especially communication skills. In addition, the respondents opined that employability of the undergraduates depends on the hiring decision of the company, rather than the possession of internship experiences. The academic performance of the undergraduates is not encouraged to be judged based on their internship experiences.

**Keywords:** *undergraduates, internships, employability, employability skills, tertiary education, academic performance*

## Introduction

Stepping into the occupational environment is not easy for fresh accounting graduates because the accounting working environment is changing rapidly, especially with the cutting-edge technology and the economic globalization. In today's world of work, employers' expectation for new accounting graduates are no longer limited to basic accounting skills and knowledge, but expect them to possess other soft skills so as to succeed in their work (Binks, 1996; Johnson, 2000; Karunatrane and Perera, 2019; Kavanagh and Drennan, 2008; Okay and Sahin, 2010). Students may not be able to learn the problem analysis, problem-solving and complexities involved in the real world from the traditional classroom environment (D'Abate et al., 2009). Therefore, it is daunting for the students to immerse themselves into their first full-time job upon graduation, especially for those who are ill-equipped with the professional skills and soft skills for their field of work.

Hairi et al. (2011) report that a large portion of the graduates from the local Malaysian universities are still falling short of relevant soft skills competency, causing their unemployment in a highly competitive labor market. According to Petrone (2018), 57% of employers weighted soft skills as more important than technical skills during the recruitment process. However, until today, the issue of fresh graduates lacking relevant skills and knowledge is still not eliminated. It can be evident in the recent article written by D'Silva (2020). The implication drawn from this article was that most employers claimed that the inadequacy of skills and knowledge relating to the respective fields of the fresh graduates caused the graduate unemployment, and they are

expecting graduates not only possess relevant skills and knowledge, but also multiple skills that are not limited to their field of study.

Prior study conducted by Lee et al. (2019) conclude that there are several issues faced by the fresh accounting graduates while they joined the company as permanent staff for the first time after their completion of bachelor's degree. The issues portrayed in this study were the fresh accounting graduates were lack of soft skills such as communication, adaptability, stress and time management, professional skills such as intellectual, personal, and organizational, technical skills and information-technology (IT) skills. This is most probably because of the inefficient formal accounting education provided by the universities which is deemed to be "bloated, obsessed with research, inefficient and insufficient in preparing undergraduates to enter the job market" (Mastracchio, 2017), causing the fresh graduates not exposed to the internship programs before they step into the occupational environment.

Therefore, this study aims: (i) to examine the implications of internship program in polishing the accounting students' technical skills and soft skills; (ii) to evaluate whether the internship program acts as a catalyst in enhancing the employability rate of the undergraduates; and (iii) to examine the effectiveness of internship program in supplementing the tertiary education to improve the undergraduates' academic performance from the companies, lecturers, and interns' perspectives. Besides, this study will bring advantages to the interns as they will obtain real working experiences and understand how the process of auditing is from the training provided by the company throughout the internship period and narrow their expectation gap between the actual skills possessed by the interns and expected skills of interns by the employers. Then, the second party that will be benefited from this study is the employer as they will be able to discover potential permanent employees from the pool of interns. Lastly, the party that will be benefited from this study is the university as the university will be able to find out the effectiveness of the internship program in helping the students to understand clearer in the academic subject and to design the study program as expected by the world of work nowadays. The reputation of the university will be uplifted via an effective internship program and enhance the competencies of the students.

## ***Literature revire***

### ***Internship***

Internships have evolved with the changing industrial and societal demands over the last century (Hasbullah and Sulaiman, 2002). Several terms have been used to describe the internship program, for instance, workplace learning, work-related learning, and work-based learning (WBL) (Karunatrane and Perera, 2019). Internship refers to a formal arrangement by the universities where students work in the organizations that are related to their field of academics under the supervision of site supervisors and academic supervisors (Craig and Wikle, 2016). Internships program allows students to enjoy hands-on experiences that help in enhancing their understanding of workplace related to their field of study (Furco, 1996; Gerken et al., 2012), cultivating students' professional skills and applying theoretical knowledge learnt from the classroom into the occupational environments (Sweitzer and King, 2008; Cates and Jones, 1999).

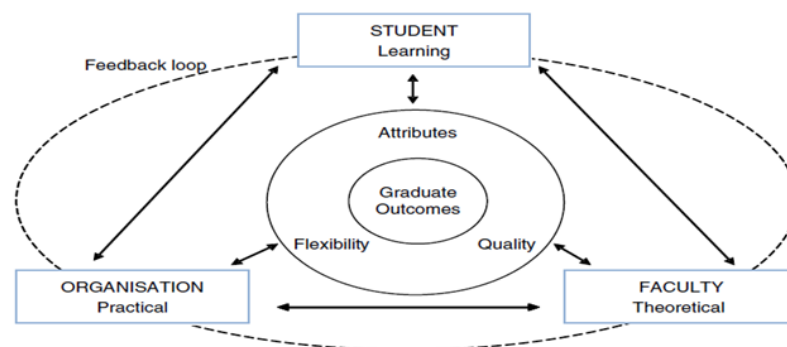
Divine et al. (2008) explore the fundamental philosophical decisions when establishing an internship program. Internship program can be known as a three-way partnership among the internship stakeholders, who are the internship site (the

employer), students, and university (Crowell, 2018; Divine et al., 2008; Sykes and Clements, 2011). In this three-way partnership, the university designs internship program, manage crises, process and monitor experiences; the students are responsible to take initiatives to search for an internship that match their career goals and objectives, make logistical arrangements, and evaluate internship experience gained; the employer is responsible to offer the opportunities to the students and evaluate the internship process (Divine et al., 2008). Limited empirical studies are done on the key roles of the university, students, and employers on the internship program. *Figure 1* showed the responsibilities of the university, employers, and students on the internship program.



**Figure 1.** Responsibilities of the internship stakeholders.  
Source: Divine et al. (2008)

Sykes and Clements (2011) refer to the model established by Cord et al. (2010) (*Figure 2*), which pictorial the significance of the relationship and communication between the university, the employers, and the students. The focus of the model is on the student learning experiences. It shows that the university (faculty) delivers theoretical knowledge to the students, whereas the employers provide practical training to the students.



**Figure 2.** Feedback loops among three internship.  
Source: Cord et al. (2010)

Feedback loops between the three parties showed that the model is dynamic and evolving. All in all, as mentioned in the studies conducted by Divine et al. (2008) as well as Sykes and Clements (2011), the major stakeholders of the internship program consist of the university, the students, and the employer. However, the proposed frameworks (*Figure 1* and *Figure 2*) were not supported by any empirical evidence.

Many researchers obtain the feedback merely from one perspective, either from the perspective of the internship site (Gault et al., 2010; Lim et al., 2016); the university (Thompson, 2011) or the students (Hasbullah and Sulaiman, 2002; Maelah et al., 2012; Muhammad et al., 2009; Thompson, 2011). The current research utilizes the frameworks as a justification for the demand to obtain feedback from the three internship stakeholders, leading to a more comprehensive research.

Hasbullah and Sulaiman (2002) study the perception of the Information Technology (IT) and Information Systems (IS) students from Universiti Teknologi Petronas (UTP) on the 8-months internship program. The implications drawn from this study are consistent with the study conducted by Maelah et al. (2012), where they conclude that the students had gained required skills and experienced the real-working environment from the internship program, which in turn would offer them with better understandings on the expectations of current job market. Besides, the university also did their parts in preparing their students with sufficient technical skills before they join the internship company. Hence, the studies make it clear that the internship program is a good medium to equip the students with relevant skills and knowledge before they enter the competitive labor market, which will improve their employability.

On the contrary, the result of the study conducted by Muhammad et al. (2009) contradicts the results of Hasbullah and Sulaiman (2002) as well as Maelah et al. (2012). Muhammad et al. (2009) studies the perception of accounting majors on the internship program. Their studies aim to investigate whether the perceived benefits of internship are achieved. The result of the study is that the internship program failed to supply them with benefits as they expected before joining the program. The interns think that the internship period of 10 to 12 weeks was too short for them to obtain the expected level of practical knowledge. Nonetheless, the study also conclude that internship is considered as successfully providing guideline to students in strengthening knowledge of public sector accounting and selecting their career pathway.

Gault et al. (2010) studies about the value of the internship program from the perspective of the employer in hiring decision. The implication drawn from this study is that the employers prefer to rehire the interns as their permanent staff compared to non-interns. This is crucial because it calls an attention to the increased value of the internship program which will then improve the employability of the fresh graduates. This result corroborates the empirical study conducted by Gault et al. (2000) on career success, which indicates that the fresh graduates with internship experiences receive the job offer 10 weeks sooner than those without internship experiences.

Lim et al. (2016) examines the perceptions of employers on the soft skills competencies possessed by Universiti Utara Malaysia (UUM) students who attended the internship programs. The durations of the internship program designed by UUM are based on the different study programs. Some programs may take two and half months, some programs may take up to six months. The employers involved in this research are from 4 different sectors, which are private, government, local government, and non-local government companies. From this study, it indicates that the requirements of the current employers when hiring the students vary, depending on the nature of the jobs. This is worth noting because the result would be useful for the universities to prepare their students with relevant knowledge and skills for the job market effectively.

### ***Employability***

Employability is described as “a person’s capability for obtaining and retaining employment”, and thus, it refers to a set of accomplishments – personal attributes, knowhow, and skills (Salveti et al., 2015). This set of accomplishments helps individuals to be successful in their selected jobs and bring advantages not only to themselves, but also the organization, the social and the economy. For the current study, employability relies on the abilities, skills, and knowledge that the students possess.

Internship program has become a credible mean for the employers to discover potential employees (Callanan and Benzing, 2004; Gault et al., 2000; Hurst and Good, 2010; Mihail, 2006) with lower recruitment costs incurred (Beard, 1998) and for the students to brush up their technical skills and soft skills (Peacock and Ladkin, 2002). Fresh graduates with relevant technical skills and strong soft skills are prioritized during the recruitment process (Beard et al., 2008). Thus, it can be seen as the possession of related skills from internship program helps the students to enhance their employability in the world of work upon their graduation (Maelah et al., 2014). This is consistent with the social network theory (Granovetter, 1973), which asserts that interns have higher percentages to be getting employed by the companies compared to non-interns because of their enlarged professional network gained from the internship program (Gault et al., 2000; Zopiatis, 2007).

In addition, based on the study conducted by Gault et al. (2000) on career success, it highlights that the fresh graduates with internship experiences would receive job offer 10 weeks faster than non-interns. Students who participated in the internship program are more favorable over non-interns despite the reduction in recruitment (National Association of Colleges and Employees, 2009). The study conducted by Gault et al. (2010) and Knouse and Fontenot (2008) corroborate Gault et al. (2000). These studies conclude that the quality of job offers received by the undergraduates with internship experience was usually higher than non-interns.

Fresh accounting graduates could obtain technical skills and soft skills from the universities. Technical skills refer to “skills that are relevant to particular topics and normally obtained from a formal traditional classroom format” (Lim et al., 2016). Technical skills in accounting are important as to ensure the precise recording of financial transactions and suggesting courses of action to management. The technical accounting skills encompass constructing financial statements, journalizing financial transactions, and reconciling balances of the accounts.

On the other hand, soft skills, which is also known as generic skills, are usually defined as “personality traits and habits comprising interpersonal and intrapersonal communication, engagement with others including teamwork, analytical skills including the ability to provide solutions to problems and take initiatives” (Schulz, 2008). They are basically non-technical skills that are highly related to employability (Lim et al., 2016). This is because the employers prioritize fresh accounting graduates who possess with these skills during the recruitment process (Beard et al., 2008). Thus, these skills are known as “employability skills” as they make the students more employable (Lee et al., 2019).

In 2007, the first edition of Malaysian Qualification Framework (MQF) was recommended by Malaysia Qualification Agency (MQA). MQA listed the eight domains of MQF learning outcomes that need to be accomplished upon the completion of the study programs (MQA, 2019). The purpose of generic learning outcomes is to construct a framework that helps in narrowing the gap between the working world, education world and responsible global citizenship and to further integrate the systems.

In 2019, second edition of MQF was introduced where these domains are clustered, reprofiled and retained. The 8 learning outcomes are clustered into five as follows;

- (i) cognitive skills;
- (ii) knowledge and understanding;
- (iii) functional work skills with emphasis on interpersonal skills, practical skills, communication skills, numeracy skills, digital skills as well as leadership, autonomy and responsibility;
- (iv) personal and entrepreneurial skills;
- (v) ethics and professionalism

Moreover, based on International Education Standard 2 (IES2) issued by the International Accounting Education Standards Board, accounting students are perceived to obtain technical competence upon the completion of professional accounting education program. IES2 encompasses the technical competencies in using professional knowledge to perform certain task within the defined standards. International Education Standard 3 (IES3) also highlighted on the professional skills of the accounting students. The professional skills stated in IES consist of intellectual, interpersonal and communication, personal and organizational. IES3 provides examples to further demonstrate the professional skillsets. One of the examples used to describe intellectual skills is the ability to suggest solutions to unstructured and multi-dimensional issues. Intellectual skills refer to the ability to make a conclusion based on professional judgement upon all available facts and situation. In addition, accounting graduates are expected to possess interpersonal and communication skills. These skills refer to the ability of the individuals to be able to show their teamwork spirits in accomplishing the organizational goals as well as to communicate clearly and precisely in formal and informal circumstances. Another skill that is related to personal skill refers to the ability of the individual to be able to commit to lifelong learning. Fresh accounting graduates should possess the ability to apply professional skepticism, which means always to have a questioning mind on the credibility and reliability of the information obtained. Lastly, undergraduates are also perceived to perform organizational and leadership skills to influence other individuals to work towards the organizational goals.

Based on human capital theory (Becker, 1964), students would be able to gain real working experience and brush up their skills and competencies once they have successfully completed their internships program (Peacock and Ladkin, 2002). To brush up their skills through the internship programs, students must be able to apply the theoretical knowledge learned from the classroom into the practical environment (Divine et al., 2007; Gault et al., 2000), obtain more general skills such as time management skills (Mihail, 2006) or learn job acquisition skills (Divine et al., 2007; Gault et al., 2000).

Several prior studies have been conducted to investigate the effectiveness of internship programs in enhancing the employability skills from the internship stakeholders' perspectives (Lim et al., 2016; Lin and Laswad, 2018; Maelah et al., 2012; Warinda, 2013; Washor, 2015). Washor (2015) concludes that internship program is an effective learning place, where the students successfully brushed up their soft skills such as communication skills, teamwork and initiatives upon completion of internship programs. This study, however, uses pre-post retrospective survey due to inadequacy of quantitative research data to corroborate soft skill development via

internships program. It may apply qualitative research method in order to obtain better insights and opinions from the stakeholders into the internship experience.

Maelah et al. (2012) examine the perception of the UKM Bachelor of Accounting students on the enhancement of soft skills through internship program. The implication of this study is the interns had developed their soft skills, particularly communication skill, time management skill and teamwork after the 6-months internship program. The results of this study are consistent with studies conducted by Mihail (2006). Despite that, Maelah et al. (2012) merely examine the perception of students. Instead, they should also examine the perspective of supervisors and figure out the gap between these two parties.

Divine et al. (2006) inspect the performance of 629 students in United States in an internship program and the data were collected over a five-year time frame. Site supervisors took the responsibilities to evaluate the performance of the students based on five attributes, which are communication skills; interpersonal skills; reliability; attitude; and ability to cope with pressure. Their study concludes that the main areas of improvement for the internships were communications skills followed by the ability to cope with pressure.

### ***Tertiary education academic performances***

There are several studies that show the effectiveness of internship program in improving the academic performances of the students. As cited in Thilakerathne and Madurapperuma (2014) who claim that very limited study explicitly explores how the internship experience helps the students to develop their academic performance from the point of view of current students. It has been taken for granted that undergraduates returning from the internship are assumed to be more studious or reflective in learning. However, there is little evidence to justify this in the literature through scientific research work.

Prior studies conducted by Koehler (1974), Knechel and Snowball (1987) and English and Koeppen (1993) examine how the internship program influences the academic performance of the undergraduates in an accounting and auditing context. Koehler (1974) concludes that internship programs indeed supplement tertiary education to improve the students' academic performance. He made a comparison between grade-point averages (GPA) of 226 students before and after undergoing internship programs. The results showed that the GPA of the students after they went for the internship is better than GPA before the internship, thus internship enhanced the students' subsequent academic performance. The limitations of this study were the results were not tested for statistical significance and it did not include students who did not go for internships as a control group. Even though several research have concluded that internships help in improving the students' subsequent academic performance, Knechel and Snowball (1987), in their study. discover that the overall GPAs of the interns and non-interns had no material differences, and a substantial decline in overall GPAs of both groups in the semester after the internships. Knechel and Snowball (1987) further argue that Koehler (1974) study by involving a control group and exploring academic performance of the students in a particular subject to identify the impact of differential motivation and substantive knowledge obtained from the internship programs. The implication of this study was that the only area that interns considerably surpassed non-interns was the undergraduate auditing course. Then, English and Koeppen (1993) further discuss the Knechel and Snowball (1987) research, and they

noted that the GPAs obtained by the interns are significantly better than non-interns in the accounting courses and in overall.

As cited in Thilakerathne and Madurapperuma (2014), they indicate that no material differences between the academic performance of the students who did internships and full-time business undergraduates. Yet, it did not represent that the interns did not acquire anything from the internships but it was 'suggestive of a failure to exploit to the full learning potential of the internship in relation to those attributes that are typically valued and evaluated by academics'. He also debates that 'it is difficult to transfer the skills and competencies gained from the efficient internships into academic performance'.

Rawlings et al. (2005) perform a survey on the information systems undergraduates who had gone through a four-year degree program. They reveal that the chance of achieving a first or second upper classification was higher for undergraduates who did an internship compared to those who taking full-time courses (for undergraduates achieving at least 50% in their second level exams). They also indicate that there was a positive relationship between second-year grades and internship status on degree classification. Besides, Mandilaras (2004) also discovers that internship economics degree students who did internship programs had a higher percentage of scoring a higher degree (first and second upper).

Reddy and Moores (2006) conduct a survey on the human psychology undergraduates who had completed a six-year degree program. The final year scores of the undergraduates who undergo internship program was increased by 3.2% (compared to second-year scores), which is 1.7% higher than undergraduates who did not attend internships of 1.5%. They assume that 14% of the students had improvement in their degree classifications were because of the participation in the internship program and interns were expected to have more improvement in grades for their final year results compared to the second year results. The study has determined mixed results of whether the measurement for the improvement of undergraduates' academic performance was based on their GPA. Therefore, the relationship between the academic performance of the undergraduates and the internship program needs to be further examined.

## **Materials and Methods**

The qualitative research method is adopted in this study because this method is helpful to answer questions about opinions, meaning and experience, mainly about the opinions of the respondents (Hammarberg et al., 2016). Basically, the questions constructed in a qualitative study are composed of "what", "how" and "why" to answer the research questions (Moore, 2016). These data are usually not quantifiable (Hammarberg et al, 2016; Moore, 2016).

The phenomenological method is used to figure out how respondents give rise to the meaning of the phenomenon being studied, i.e., the implications of internship program in enhancing technical skills and soft skills, employability and academic performance from the perspectives of interns, lecturers and employers. This method is suitable in the research with a small number of subjects, in this case, 15 respondents who were examined to understand the core of their perspectives with the phenomenon (Creswell, 2003).

### ***Target respondents***

Accounting students, lecturers, and employers from the audit firms are selected as the subjects of this study. In specific, five respondents from three groups of the stakeholders participated in this study, respectively. In this study, the accounting students are known as Student A, B, C, D and E who have undergone the internship program during the tertiary education; lecturers are known as Lecturer A, B, C, D and E who have involved in the supervision of internships; employers are known as Employer A, B, C, D and E who possess more than 10 years working experiences in the auditing field. All the respondents are aware of the significance of the internship program. *Table 1* shows the demographic profile of the respondents.

**Table 1.** Demographic profile of the respondents.

Interviewee	Transcript I.D.	Gender	Professional certifications
1	Student A	Male	No
2	Student B	Male	No
3	Student C	Female	No
4	Student D	Female	No
5	Student E	Female	No
6	Employer A	Female	Yes, CPA
7	Employer B	Female	Yes, CPA
8	Employer C	Male	Yes, CPA
9	Employer D	Female	Yes, ACCA
10	Employer E	Male	Yes, CPA
11	Lecturer A	Male	Yes, ACCA
12	Lecturer B	Male	No
13	Lecturer C	Female	No
14	Lecturer D	Female	No
15	Lecturer E	Female	No

### **Research instrument**

The primary method of data collection for this study is semi-structured interviews. A semi-structured interview allows more open-ended and personalized discussion to be carried out together with the survey (Ghani and Muhammad, 2019) rather than a straightforward questions and answers format, thus, the respondents have more rooms to answer the questions.

Interview questions are prepared based on the objectives of this study for the three different perspectives, which are interns', employers', and lecturers' perspectives before the interview sessions. The interview questions of the objective 1 for the stakeholders are grouped into 2 categories, which are the training provided by the employers and the challenges faced by the interns during the internship period; questions of the objective 2 are about the chances of undergraduates getting employed with internship experiences; questions of the objective 3 are also grouped into 2 categories, which are the performance of the students in the classroom and the final results of the students with the internship experiences. The first question of each category is a 5-points Likert-scale question, where the respondents are required to rank the level of enhancement in the relevant skills, employability rate and academic performance from 1 to 5, in which 1 indicates "no enhancement at all". Besides, for the purpose of encouraging the respondents to elaborate further on their answers, probing questions were used (Rubin and Rubin, 1995) by frequently asking "why" after their responses.

All the interviews are conducted by phone as it is more efficient and convenient for the respondents to arrange their schedules to participate in this study. Besides, phone interviews allow the researcher to connect with respondents from different states easier. All the interviews are audio-recorded upon the approval of the respondents and the researcher jot down the important points given by the respondents during the interview sessions, thus making the researcher easier to track the main points while doing the data analysis.

### ***Data collection and analysis***

Interview protocol is sent to the respondents a week before their scheduled interview session to allow them to have ample time to think about the answers and prepare their responses. Each interview is audio-recorded upon the approval of the respondents and then being transcribed verbatim in Microsoft Word upon the completion of the session. After completing all the transcriptions, the text results from 15 respondents are structured and grouped together based on the objectives and categories, along with a specific coding. The coding process resulted in a category system, which subsequently is used to structure and guide the information data analysis process.

## **Results and Discussion**

### ***Employability***

Fresh graduates with internship experiences are anticipated to be well-equipped with employability skills while they are transitioning from the world of academics to the workplace. To explore how the internship program has equipped the students with the relevant skills, the respondents had been asked three related questions. They were required to rate whether the employability skills of the students have been brushed up upon the completion of internships program based on the 5 Likert scales, how it trains the students to be well-equipped with such skills and challenges or weaknesses of the students during the internship period.

All the respondents agree that internship programs successfully assisted the students in enhancing their employability skills, which are soft skills and technical skills. In the light of discoveries, greater part concurred that attending internship programs could help in one's communication skills. Student A rates at 5 and provides his opinion that;

*During the internships, I was given the opportunity to connect with the client directly which requires a good communication skill because there are many kinds of clients I need to deal with. As an intern auditor, I have learnt the significance of being professional skepticism while performing audit. Some clients tend to get annoyed or frustrated easily especially when I wanted to make some clarifications to clear my audit queries on clients' accounts with them such as the purpose of purchasing a new motor vehicle or land and building by the company which do not relate to the nature of businesses during the financial year I was auditing. Some incompetent clients may fail to understand what I wanted to clarify. Therefore, I need to put some efforts to communicate with them through an easy understandable way and I believe that good communication with the clients helps to increase client satisfaction, which in turn would make the process of auditing happier and lead to higher productivity.*

Besides, another way of communication can be done via emails. Student D who rated at 4 added:

*Emailing is also one of the ways of communicating with people. I have learnt and brushed up my skill of writing a proper and appropriate email from the site managers and seniors. I was advised by my reviewers (site managers) to list down all the queries in an understandable manner in the audit queries form before emailing to the clients, so that the client could be able to answer all the queries one-off in an email. Then, same goes to face-to-face communication. Before approaching my reviewers for further explanation on certain doubts, I would list down all my issues and ask the reviewer one-off, instead of asking question by question for many times meetings. So, I would not keep disturbing them from time to time and he or she would be able to solve all my doubts one-off, making the communication between me and my reviewers effective.*

Employer B who expects the trainees to be equipped with relevant skills while they finish their internships note:

*I find that most of the interns do not have sufficient confidence to speak out their doubts while they joined us initially. As an employer, I hope that they could absorb somethings which will be useful for their future such as strong communication skills from the internships. Therefore, the trainees are encouraged to get involved in auditing different types of industries, such as oil and gas, legal, logging and timber processing, where we will assign a senior to assist them since it was their first time involving in the auditing field. The interns are encouraged to approach the seniors whenever they encounter problems. Seniors will provide them with appropriate guidance or assistance. When the interns raise their questions to the seniors, they are actually training their communication skills because their issues must be clearly expressed, so that the senior can only help them out productively. Besides, we are also encouraging the trainees to share their ideas as collecting ideas from new blood is essential for an organization to keep up with the current situation. So, trainees should be brave to express their opinions because if they are shy to ask, they will be hard to learn new things, and we will be hard to know what they do not know. The low level of confidence in speaking out their ideas and issues mainly due to their poor proficiency in English speaking.*

Apart from communication skills, the respondents also agree that the interns had been trained to possess good time management skills and decision-making and planning skills. Student B provides his view that:

*I was given the opportunity to complete one audit file for several dormant companies during my internships. A reasonable deadline will be set by my reviewers for me to submit my work assigned to them. For interns, the maximum timeliness given to complete the file normally will be 1 week (mainly for dormant companies). So, to ensure the work assigned to be done on time, I need to manage my time wisely. For those sections which require subsequent documents like subsequent payment vouchers, goods receipts notes (GRN) and invoices for test of controls from the client, I would request from the clients first if they did not provide me earlier. In the meanwhile, I would complete the rest of the working papers which I am able to finish first.*

Student D opines her views on the enhancement of decision-making and planning skills throughout the internship period:

*I was assigned to perform stock inspection with my seniors. Before stock inspection, I need to decide which samples to fall under list to floor sampling. Then, I also need to plan which sections or departments to go first and which departments to go later while performing the stock-taking as the samples I have selected might be placed in different areas. Waste of time could be minimized if there is a good planning of flows of stock inspection.*

Student E adds:

*I was to select samples for the test of controls before doing the vouching parts. For my internship company, there are two types of sampling selection methods, which are known as stratified approach and sampling worksheet method. Selection of methods is very depending on the circumstances of the accounts. So, I need to make decision on which method to be used. Some is suitable to use stratified approach; some is more suitable to use sampling worksheet method. Therefore, from selecting samples, I have enhanced my decision-making skills.*

Furthermore, teamwork fosters strong working relationship and promotes efficient performance. 4 out of 15 respondents stated that internship program has helped the students to enhance their teamwork spirit. As noted by Employer E:

*We not only arranged the interns to perform in house audit but also outside audit. No matter in house or outside audit, they will be guided by seniors. Teamwork is very vital especially when performing outside audit. This is because audit working papers consist of several sections which will be distributed among all the members in the team and are anticipated to be done within the deadline. Therefore, all the team members need to have a good teamwork in distributing the works/sections fairly in accord with the capabilities of the members, so that the work can be done efficiently and meet the deadline. While one member has done his part, he can assist others on their sections. Most of the time the interns will be in charge in vouching part in which the seniors have selected the samples for them to vouch. Thus, teamwork guarantees the efficiency and quality of works.*

Other than the soft skills that have been discussed, respondents also state that technical skills of the students have been enhanced. Technical skill is significant to ensure the work is done precisely. Employer C explains:

*Regarding technical skills, the students are expected to gain a basic understanding of how the software works, as it can serve as a great opportunity to extend their career exposure through those trainings. We do provide trainings to all the interns during the first week of internship to guide them on how to access to the audit software and how to work with software. Thus, I believe that through this training, the interns would be able to enhance their technical skills in term of software proficiency. During the training, we also explain the objectives of each working paper to the interns, so that they will be clearer on what to do while performing the audit. Given the stipulated internship*

periods, it normally ranges from 3 to 6 months, therefore the students are not expected to learn everything in depth, but surface learning is certainly anticipated.

Employer A comments:

*From my experience, I found that current interns who are major in Accounting are falling short of technical skills on accounting standards which is very important for them to work in the accounting field. Current education system seems like testing the memorization skill of the students rather than testing on their level of intelligence. The students might have learnt the relevant knowledge in the classroom, but they tend to forget everything once the examination is over. To strengthen the technical skills of the interns, we do provide training on topic on recent accounting standards and sharing on review points from accounting oversight board (AOB).*

### ***Employability rate***

Internship program has been considered as the best medium for the fresh graduates to boost their employability upon their graduation (Maelah et al., 2014). Therefore, universities started to make the internship as a mandatory subject for all the students in order to boost their employability rate when they join the labor market after graduation (Saniter et al., 2016). To discover if the internship program acts as a catalyst in enhancing the employability rates of the fresh graduates, respondents were asked two relevant questions. They were required to answer to what extent they perceive internship program enhance the employability rate based on a 5 Likert scales and describe the reasons why they perceive fresh graduates with internship experiences will be prioritized during the recruitment.

Out of 15 respondents who have been interviewed, only 1 respondent opined that the employability rate of the fresh graduates depends on their performances during the interview and their level of knowledge about the field of work, but not on their possession of internship experiences, thus she rated it at 3 (neutral). As noted by Employer A:

*I do not prioritize the fresh graduates with internship experiences during the recruitment process. Instead, I would evaluate and decide whether to employ the interviewees as our permanent staff mainly based on their level of knowledge on the job role we offered and skills they possessed, rather than merely based on the possession of internship experiences stated in the resume. This is because I do not know whether the experience and skills that fresh graduates obtained from his or her internship program match the job role I offered. For example, if the job that I offered were an auditing job, comparing between Interviewee A who has internship experience in the accounting department of SME but with low level of audit knowledge and Interviewee B who possess multi-skills and high level of audit knowledge but without internship experience, I would prefer to employ the later as he or she met my requirements of hiring as I believe that high level of knowledge related to the field of work will make him or her to catch up the jobs faster and easier. Therefore, I do not think that internship experience will become one of the keys to career success for the fresh graduates when they join the labor market upon the completion of degree studies.*

However, Employer C provides a different view of recruiting fresh graduates from Employer A. Employer C views that possession of internship experience is one of the important criteria in the recruitment process. He rates his preference in hiring fresh graduates with internship experiences at 4 and notes:

*The students with internship experiences are prioritized during the recruitment at my company. Simply because most of them are already equipped with the basic understandings of the job scopes that they are applying for prior to the job interviews. That said, it is easier to train and guide them after that. The difference between hiring a fresh graduate with and without internship experience vary according to each candidate. A fresh graduate with internship experience can grasp in or comprehend things at a faster pace whereas a fresh graduate without internship experience might have taken longer time to learn everything from scratch. However, it also greatly depends on the individuals themselves, some fresh graduates can absorb new knowledge very quick even without internship experience. Of course, hiring fresh graduates with internship experience are more likely to produce higher work efficiency or productivity, but this does not apply to every candidate.*

Lecturer D further adds:

*Employers prefer fresh graduates with some working experiences as it reduces the costs that will be incurred on them (with the condition that fresh graduates have been well-trained during their internships). Example of cost that will be saved is training and development costs. Undergraduates need some working experience in preparing them for the transition from university to workplace. Therefore, internship program will be the best platform for them to prepare themselves with experiences before entering the competitive job market. This is owing to an internship program enables students to gain first-hand exposure of working in the real world. Besides, students will be able to harness their skill, knowledge, and theoretical practice they learnt in university. In today's job market, passing exams with high scores and getting a degree with higher classification do not secure a job. If the students will keen to succeed in a workspace, experiences and skills are very critical.*

Student D comments:

*From my own experience and advices from seniors, I believe that internships would boost my employability rate while I apply for a permanent job in the future. This is mainly because practical training that I attended provided me more insights on what to prepare and learn to help me excel in my future job. For instance, other than gaining knowledge regarding to the field of career I am in, I have realized that two important soft skills, which are communication skills and time management skills, have been improved upon the completion of the practical training although this training only implemented for 3 months, and I noticed that current employers more focus on the skills that the fresh graduates have rather than academic results. Also, I believe that extra internship experience enables me to catch up with things faster than those who are non-interns as I have been in the environment before.*

### **Academic performance**

To determine the effectiveness of internship program in supplementing the tertiary education to improve the undergraduates' academic performance, three related questions were posed to the respondents. The respondents are asked to rate whether the experiences gained from the internships enhanced the understandings of particular subject based on a 5 Likert scales, describe on how the students with internship experiences performed during the lectures and explain whether the internship helps in improving the students' CGPA.

From the perspectives of the students, they perceive that internship program does not contribute impacts towards their CGPA, but it has helped them to develop skills and knowledge that cannot be learnt from universities and textbook. As stated by Student D:

*Despite internship program established by my university comprises academic credit of 6 hours in counting my CGPA, it does not improve my CGPA, yet it even pulls down my grade. I personally think that internship program should not be included while calculating CGPA, as this is unfair to the students. This is because there are academic supervisor and site supervisor who are going to have a discussion to evaluate students' performance and give marks to the students. The academic supervisor did not even know who the student is and how the student behaves in school and company. What the academic supervisor know is just the comments from the site supervisor. Therefore, in this case, site supervisor plays the most important role in affecting students' CGPA. He/She might not be willing to help students in achieving their marks, what his or her objective is only to get all the tasks done. As a result, this will be very unfair for students if the students meet the site supervisor who takes internship result very simply. Even though the students have put a lot of efforts to accomplish all the tasks assigned by the site supervisors, they will not get the marks they deserve as the marks given are all depending on the mood of site supervisor.*

From the perspectives of the lecturers, they state that there is a difference in classroom performance of students who have attended internships program and students who have not attended internship program. Lecturer A states:

*Students who have attended internship program are more discipline as compare to non-interns. For example, they will not be late for classes and will be paying more attention during the class such as no talking or playing phones while the lecture is going on. Secondly, they are more participative in the school activities as well as in the lecture class. They are more willing to answer the question when being ask. Other than that, I found that the students who have attended internship program tend to have better teamwork. For example, I often receive complaints from students that their groupmates do not contribute to the assignments. However, for those who have attended the internship, they have better teamwork and sense of responsibilities, thus no issues of groupmates being a free rider. In term of results, I do not think that interns obtain higher CGPA than non-interns as it depends on the hard work of the students. Yet, it might improve one's CGPA. In our university, internship result will be counted in the CGPA and it comprises of 6 credit hours which is quite a lot to influence their grades. So, if the interns perform well during their internship, they will get a better score for the subject and thus enhancing their CGPA. In addition, students who have attended internship program will be more self-discipline as they will have better time*

*management skills. They are able to manage their time properly for revising the lectures and completing the assignments.*

Lecturer E adds:

*I found that those who have attended internships more understand on the subjects as they have accumulated practical knowledge from the internship program. For example, audit subject. I found that students who did their internship at the audit firm and were given opportunities to perform audit on their own before taking the audit subject are more familiar and understand the lectures compared to those who have no experiences in auditing. Of course, for non-interns, they might be a bit blur when the class is going on.*

From the findings, all the respondents agree that the employability skills of the students have been enhanced upon the completion of internship program. The main soft skill that every respondent agrees to have been enhanced was communication skills, follow by time management skills as well as decision-making and planning skills. Therefore, the findings of the current study are in consistent with the studies conducted by Divine et al. (2006), Maelah et al. (2012), Peacock and Ladkin (2002) as well as Washor (2015). Based on the interviews, it is found that the internship site had provided sufficient trainings that help in enhancing the students' soft skills and technical skills. Internship is also important for the undergraduates as it gives the accounting students opportunities to get exposure to the specific software application and improve the relevant skills related to the field of choice when they graduate from the academic world.

Besides, out of five employers being interviewed, only one employer comments that she does not prioritize fresh graduates with internship experiences because her requirements of hiring do not depend on the internship experiences fresh graduates possess, but on their interview performance and level of knowledge towards the job role they offer. Thus, the result of the current study is in contrast with the result shown in the study conducted by Gault et al. (2000). However, the rest of the respondents (14) agree that the internship experiences act as a catalyst in boosting the undergraduates' employability rate. Besides saving training and development costs, the reason of the employers prefer to hire fresh graduates with internship experience in this study is mainly due to the undergraduates with internship experiences are believed to have been equipped with fundamental understandings of the job they are applying and relevant skills they have obtained Hasbullah and Sulaiman (2002), for instance, soft skill such as good time management skills which would make them manage time wisely and finish the tasks on the deadline scheduled, thus they are anticipated to have a better productivity compared to non-interns.

Based on the findings, the interviewed results show that it cannot be assumed that interns obtain better CGPA than non-interns because the academic result is mainly based on the personal hard work, not on the internship alone. However, it does help to improve the undergraduates' confidence level in terms of classroom performance and understandings of the subjects. In addition, based on the lecturers' responses, it is found that students who have undertaken the internship program are more participative during the lectures. Thus, the result of the current study contradicts the study conducted by

English and Koeppen (1993) and Koehler (1974) but is in consistent with the study conducted by Knechel and Snowball (1987).

Limitation found while conducting the current research is the number of respondents of this study was too small. The results of the study are merely based on 15 respondents, which consists of 5 respondents for each group of stakeholders. Future research can be done with a larger sample size to increase the reliability of the findings. Besides, future research can be done across several companies and universities as to make this study more comprehensive. Then, to corroborate the findings of this study, future study can also be conducted using quantitative research method.

## **Conclusion**

In conclusion, the internship program is found to be effective in enhancing the undergraduates' employability skills. However, for the employability rate, it depends on the hiring decisions of the employers as some employers focus on the employability skills the undergraduates possess, some emphasize on the level of knowledge the undergraduates possess. The findings of this study also indicated that the CGPAs of the students could be improved through the internship experiences due to the skills they obtained such as time management skills which would help them to manage their time wisely in doing revision and completing assignments, but not advisable to assume that the CGPAs of interns are better than non-interns.

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## **Conflict of interest**

There is no conflict of interest with any parties involved with this study.

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