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Factors Influencing the Quality of Accounting Students' Internships

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Abstract

This paper investigates the factors affecting the quality of internship activities for accounting students in Hanoi, Vietnam. The study employed a quantitative research method. Data was collected using a non-probability sampling approach, with responses from 174 students who have participated in internships compiled via Google Forms Spreadsheets and cleaned using Excel before analysis with SPSS. The data analysis results reveal four factors influencing internship quality, ranked by their level of impact as follows: (i) Students themselves; (ii) Internship providers; (iii) Supervising lecturers; and (iv) Universities. No significant differences in internship quality were found between male and female students. Based on these findings, the paper proposes four solutions to improve the internship experience for accounting students.

Keywords: *Internship, internship quality, accounting students*

1. Introduction

Internship programs are critical to education, providing students with opportunities to consolidate theoretical knowledge and gain practical experience. These programs help students better understand job requirements and organizational cultures. Internships also serve as a platform for learning from experienced professionals, developing specialized skills, and honing soft skills like communication, presentation, and teamwork (Anjum, (2020); Ahmad, Dangi, Rahman, & Azero, (2018)). Training in real-world environments builds students' confidence, adaptability, and readiness to face post-graduation challenges (Pan et al., 2018).

Internships are a crucial phase in the educational process, enabling students to apply academic knowledge in practical settings, refine their skills, and gain hands-on experience. For Accounting majors, internships serve as experiential learning opportunities within organizations, allowing students to engage with the labor market before graduation. Such programs often lead to job offers, as many students secure employment post-internship through this early exposure to professional environments (Cheng, Chow, Lam, & Lee, 2023).

The growing significance of accounting professionals in organizational operations underscores the need for enhanced training to meet societal demands (Vu & Giao, 2022). Consequently, educational institutions are emphasizing the importance of internships, particularly graduation internships, as a bridge between theory and practice. This paper aims to explore and analyze the key factors determining the effectiveness and quality of internship programs for accounting students.

For universities, internship programs serve multiple important purposes that significantly contribute to their educational mission and overall development. First and foremost, they act as a critical tool for assessing the effectiveness of training programs by providing real-world feedback on how well students can apply theoretical knowledge in practical settings. This feedback loop enables universities to identify gaps or weaknesses in their curricula and make necessary adjustments to ensure that the training provided aligns closely with the ever-evolving demands of the labor market (Akhtar & Parker, 2023). By revising teaching methods and course content based on insights gained from internship experiences, universities can better prepare students for professional success and respond more effectively to industry requirements.

In addition to their role in curriculum development, internships offer a strategic avenue for universities to build and strengthen relationships with businesses and industry partners (Prigge, 2005). These partnerships often pave the way for long-term collaborations, such as joint research projects, guest lectures by industry professionals, and tailored training programs that directly address employer needs. Such alliances not only enhance the university's reputation but also create a robust network that benefits both students and the institution in terms of career opportunities and institutional prestige.

For businesses, accepting interns brings several tangible benefits that go beyond fulfilling corporate social responsibility. Hosting student interns provides organizations with a valuable opportunity to identify and assess potential recruits in a low-risk, cost-effective manner. By observing interns in a real work environment, employers can gauge their skills, adaptability, and cultural fit with the organization. This process allows businesses to make more informed hiring decisions while simultaneously reducing the expenses associated with training and onboarding new employees. Moreover, interns often bring fresh perspectives and enthusiasm to the workplace, contributing to innovation and productivity.

As a result, internships play a pivotal role in bridging the gap between academia and industry. They not only help improve the quality of the workforce by equipping students with practical skills and experience but also contribute to broader socio-economic development by fostering a highly competent and adaptable labor pool.

The findings of this study underscore the importance of refining internship programs to maximize their benefits for all stakeholders. For accounting students, well-structured internship experiences provide comprehensive and effective learning opportunities, enabling them to transition confidently into the job market. This, in turn, reflects positively on the quality of education offered by universities, enhancing their reputation and competitiveness in the education sector. By providing actionable insights and recommendations, this paper serves as a valuable reference for educational administrators, faculty members, and industry partners. It emphasizes the importance of collaboration in creating optimal internship environments that support student success while meeting the needs of employers and academic institutions alike.

2. Objectives

The objectives of this study are as follows:

1) To conduct a comprehensive review of research on the quality of graduation internships for accounting students.
2) To identify the factors influencing the quality of graduation internships for accounting students.
3) To examine whether there are differences in the quality of graduate internships in accounting between male and female students.
4) To propose a set of solutions aimed at improving the quality of graduation internships for accounting students.

3. Materials and Methods

3.1. Research Overview

Nhan (2018) conducted a study titled *"Factors Affecting the Internship Quality of Final-Year Students at the National Economics University"*. The research sample consisted of 350 graduates from cohorts 54 and 55 of the National Economics University, alongside in-depth interviews with 10 students, 5 lecturers, and 2 business representatives conducted in October 2017. The study identified four factors that positively influence internship quality: (1) Personal awareness; (2) Support from the university/department/institute and supervising lecturers; (3) Characteristics of the internship job; and (4) Guidance from supervisors at the internship site. Among these, "Personal awareness" was the most influential factor. However, the study had limitations in applicability due to adjustments made to suit the specifics of Vietnamese students and the internship regulations of the National Economics University.

Luyen (2021) studied *"Factors Affecting the Management of Graduation Internship Activities for Business Administration Students Using Outcome-Based Education,"* emphasized the need to address influencing factors to effectively manage internships. The author identified two main groups of factors affecting internship management. Subjective factors included six components: (1) Training programs; (2) Quality of teaching specialized courses; (3) Intern students; (4) Methods and forms of supervision; (5) Assessment methods for internship outcomes; and (6) Supervising lecturers and internship management entities. Objective factors included three components: (1) Regulations and policies governing internships; (2) Facilities and resources; and (3) Relationships between educational institutions and internship sites.

Chuyen, Phương, Vy, and Dung (2023) employed a mixed-method approach, involving 15 students, lecturers, and managers for interviews and 249 students for surveys. Their research identified four factors influencing students' internship choices: (1) Reputation of the internship organization, (2) Knowledge and

practical experience gained, (3) Career profile development, and (4) Adequate remuneration. Results showed that practical experience, professional development, organizational reputation, and fair remuneration significantly influenced students' internship decisions. However, the study highlighted a gap in understanding factors affecting students' choices of appropriate internships, as well as their perception of career orientation and opportunities during internship selection.

Lam and Ching (2007) conducted a survey involving 340 students from tourism and hospitality colleges in Hong Kong. Using a quantitative approach, their study identified differences between expectations and perceptions of hospitality management interns about internships. Three factors were identified as influencing internships: (1) Support from supervisors; (2) Relationships with colleagues; and (3) Autonomy with tasks. Among these, relationships with colleagues were the most significant predictor of overall satisfaction, followed by autonomy, and then supervisory support. Limitations included a restricted sampling framework and potential biases in survey authenticity.

Gupta, Burns, and Schiferl (2010) studied 88 marketing interns to understand their satisfaction levels with internship experiences. They found that satisfaction was related to the nature of the internship and the benefits gained. Six main factors were identified: (1) Positive internship activities; (2) Work environment; (3) Career prospects; (4) New skills; (5) Comfortable work setting; and (6) Communication skills. Of these, positive internship activities had the greatest impact on satisfaction, while career prospects had the least. Limitations included a small sample size and a lack of consideration for differences across various internship programs.

Goia, Marinaș, and Igret (2017) utilized a quantitative approach to evaluate the effectiveness of internship programs in Germany. Based on a 2015 survey of 450 students from the Bucharest University of Economic Studies in economics and business administration, the study identified five key factors influencing internship quality: (1) Job arrangements, (2) Supervisors at internship sites, (3) Learning content, (4) Professional supervision, and (5) Relationships with colleagues. However, the study was limited by geographical distribution and potential errors in survey responses due to electronic data replication.

Villanueva-Vunnasiri, Shane, Thaneetananont, and Santivitoonvongs (2023) examined the relationship between accounting students' evaluations, supervisor evaluations, internship satisfaction, and work intentions. Data were collected from 98 accounting interns and their 98 supervisors. The study found that (1) students' evaluations were significantly related to internship satisfaction, while (2) supervisors' evaluations were significantly related to work intention but not to internship satisfaction. The study acknowledged certain limitations.

Overall, graduation internships for students have garnered significant attention from researchers, with a variety of studies conducted internationally. However, the quality of internship activities, particularly for accounting students in the context of digital transformation, remains an area of focus for educational institutions. More research on this topic is needed to comprehensively evaluate and improve internship experiences.

3.2. Research Methods

Data Collection Methods: Secondary data were gathered from various credible sources, including Science Direct, Google Scholar, Emerald Insight, Research Gate, the Vietnam Scientific and Technological Documentation Center (STD), and the library of Vietnam National University, Hanoi.

Primary data were collected through non-probability random sampling using a survey questionnaire. The questionnaire was designed on Google Forms and distributed to respondents via email, Zalo, and Facebook Messenger.

Sample Size Determination: According to Hair, Anderson, Tatham, and Black (1998), the sample size is determined by:

(i) A minimum threshold (min) = 50.

(ii) The ratio of observations to variables in the analysis model, either 5:1 or 10:1.

For this study, the required sample size was based on the criteria for Exploratory Factor Analysis (EFA) and multiple regression analysis:

1) For EFA: N=5×m, where mmm is the number of observed variables.
2) For multiple regression: N=50+8×m, where m is the number of independent variables.

The minimum sample size required was calculated to be 150 respondents. A total of 174 survey responses were collected, of which 160 valid responses were included in the quantitative analysis.

Research Model: Based on the literature review, the study proposed the following research model and hypotheses:

$$QGI=\beta0+\beta1\cdot CS+\beta2\cdot CHI+\beta3\cdot STI+\beta4\cdot IL$$

Where:

QGI	Quality of Graduate Internship
CS	Characteristics of Students
CHI	Companies Hosting Student Interns
STI	Support from the Training Institution
IL	Internship Lecturer

3.3. Research Hypotheses

Internship students are the core factor and the main participants in the internship process (Luyen, 2021). Therefore, the study posits that the quality of internships is significantly influenced by student characteristics. These characteristics include professional competence, proficiency in occupational skills, proactive and positive attitudes (Gupta et al., 2010), clear career orientation, and enthusiasm for the job. Students with a strong professional foundation, practical skills, and a positive attitude tend to adapt more easily to the internship environment and achieve better outcomes. Moreover, proactiveness in learning and problem-solving enables students to maximize internship opportunities, while a clear career orientation drives them to focus on strategic tasks (Goia et al., 2017). Additionally, job enthusiasm provides a strong motivation, helping students overcome challenges during their internships.

H1: *Student characteristics positively affect the quality of accounting students' graduate internships.*

Host companies play a crucial role in creating an effective internship environment. Key factors such as remuneration (salary, bonuses, allowances), working conditions (facilities, support tools), work environment (professionalism, openness), and the reputation of the host company significantly influence students' internship experiences (Chuyen et al., 2023). A reputable organization often provides professional workflows, offering students practical learning opportunities. Additionally, structured internship guidance programs from host companies help students effectively engage with assigned tasks and enhance their occupational skills.

H2**:** *Host companies positively affect the quality of accounting students' graduate internships.*

Training institutions not only provide foundational knowledge but also act as a bridge between students and internship hosts. A robust academic program that combines theory and practice helps students prepare adequately for internships. Furthermore, a clear internship plan (objectives, content, and evaluation criteria) enables students to understand expectations from both their institution and host companies. The degree of collaboration between educational institutions and host companies is also crucial, as close coordination ensures better support for students throughout their internship (Nhan, (2018); Luyen, (2021)).

H3**:** *Support from training institutions positively affects the quality of accounting students' graduate internships.*

Internship lecturers play an important role in guiding and supporting students during their internships. Attentive lecturers who motivate and encourage students can boost their confidence when facing challenges at host companies (Luyen, (2021); Nhan, (2018); Lam & Ching, 2007)). Additionally, fairness and objectivity in assessments are vital to ensuring students receive accurate feedback and opportunities to improve their skills. Lecturers with high professional expertise often provide practical and valuable advice for handling real-life situations.

H4**:** *Internship lecturers positively affect the quality of accounting students' graduate internships.*

4. Research Results

4.1. Reliability Test of Measurement Scales

To assess the reliability of the measurement scales, the study conducted a Cronbach's Alpha analysis for each variable in the research model.

According to Tho (2012), variables with a Corrected Item-Total Correlation greater than 0.3 and a Cronbach's Alpha coefficient greater than 0.6 are considered suitable for further analysis. The study conducted reliability testing for each factor's measurement scale individually to eliminate items that did not meet the requirements. The results of the reliability testing for each factor's measurement scale are summarized and presented in Table 1 below.

Table 1 Results of the Measurement Scale Reliability Test

No.	Factors	Number of Items	Cronbach's Alpha coefficient
1	Characteristics of Students	5	.856
2	Companies Hosting Student Interns	5	.816
3	Support from the Training Institution	3	.746
4	Internship Lecturer	3	.665
5	Quality of Graduate Internship	6	.801

The Cronbach's Alpha results for the remaining 31 observed variables all have Cronbach's Alpha coefficients > 0.6 and Corrected Item-Total Correlation values greater than 0.3. Therefore, these scales meet the reliability criteria and are used in the subsequent Exploratory Factor Analysis (EFA) step.

4.2 Exploratory Factor Analysis (EFA)

According to (Hair et al., 1998), a factor loading > 0.3 is considered the minimum acceptable level, > 0.4 is significant, and > 0.5 is deemed practically meaningful. With a minimum sample size of 150 observations, the factor loading must be at least 0.5. Therefore, for this study, which involved 160 observations, variables with factor loadings below 0.5 were eliminated.

Additionally, as per (Hoang & Ngoc, 2008), EFA must satisfy the following conditions:

(iii) The Kaiser-Meyer-Olkin (KMO) value must range from 0.5 to 1.
(iv) Bartlett's test of sphericity must be statistically significant with a Sig. value < 0.05.
(v) The total variance explained (Percentage of variance) must exceed 50%.

Table 2 KMO coefficient and Bartlett's Test Results

Kaiser – Meyer – Olkin Measure of Samling Adequacy		0.760
Bartlett's Test of Sphericity	Approx. Chi-Square	971.656
	df	120
	Sig.	0.000

The results of the KMO and Bartlett's test in Table 2 indicate a significant value of 0.000 < 0.05 and a KMO coefficient of 0.760 > 0.5, suggesting that the observed variables in the scale are interrelated and the research model is appropriate. The Eigenvalue of 1.004 > 1 meets the requirement. The total variance explained is 62.774% > 50%, indicating that the four factors in the research model account for 62.774% of the variability in the 16 observed variables included in the EFA analysis.

Following the exploratory factor analysis, the study calculates the mean value representing each factor to proceed with correlation and regression analysis to test the hypotheses. The research model is revised as follows:

$$AvgQGI = \beta_0 + \beta_1 * AvgCS + \beta_2 * AvgCHI + \beta_3 * AvgSTI + \beta_4 * AvgIL$$

Where:

AvgQGI	Average Quality of Graduate Internship
AvgCS	Average Characteristics of Students
AvgCHI	Average of Companies Hosting Student Interns
AvgSTI	Average of Support from the Training Institution
AvgIL	Average of Internship Lecturer

4.3. Correlation Analysis Results

The results of the correlation analysis conducted between the dependent variable AvgQGI and the independent variables AvgCS, AvgCHI, AvgSTI, and AvgIL are presented in Table 3.

Table 3 Correlation Analysis Results

		AvgCS	AvgCHI	AvgSTI	AvgIL	AvgQGI
AvgCS	Pearson Correlation	1				
	Sig. (2-tailed)					
	N	160				
AvgCHI	Pearson Correlation	.349**	1			
	Sig. (2-tailed)	.000				
	N	160	160			
AvgSTI	Pearson Correlation	.223**	.324**	1		
	Sig. (2-tailed)	.005	.000			
	N	160	160	160		
AvgIL	Pearson Correlation	.249**	.173*	.304**	1	
	Sig. (2-tailed)	.001	.029	.000		
	N	160	160	160	160	
AvgQGI	Pearson Correlation	.404**	.435**	.606**	.458**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	160	160	160	160	160

Correlation analysis was performed between the dependent and independent variables to assess the suitability of conducting subsequent regression analysis. The closer the absolute value of the correlation coefficient is to 1, the stronger the linear relationship between the independent and dependent variables. It is also essential to examine the correlation between independent variables, as strong correlations may lead to multicollinearity, which could affect the regression analysis results.

The correlation analysis results indicate that all independent variables exhibit a linear correlation with the dependent variable, and the correlation coefficients are statistically significant (sig. < 0.01). Specifically, the correlation between the Average of Quality of Graduate Internship (AvgQGI) and each variable is as follows:

(vi) Correlation with AvgCS: **0.404**
(vii) Correlation with AvgCHI: **0.435**
(viii) Correlation with AvgSTI: **0.606**
(ix) Correlation with AvgIL: **0.458**

Thus, using this data for linear regression analysis is deemed appropriate.

4.4. Regression Analysis

The regression analysis examines the degree to which each independent variable contributes to predicting the quality of graduate internships (AvgQGI).

Table 4 Model AvgQGI

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics		
					R Square Change	F Change	df1
1	.728[a]	.530	.517	.43401	.530	43.628	4

a. Independent Variables: AvgCS, AvgCHI, AvgSTI, AvgIL
b. Dependent Variable: AvgQGI

The results in **Table 4** indicate that the adjusted R^2 value is 0.517, meaning that 51.7% of the variation in AvgQGI (Average of Quality of Graduate Internship) is explained by the variation in the four independent variables: AvgCS, AvgCHI, AvgSTI, and AvgIL. Consequently, the remaining **1 - R^2 = 48.3%** of the variation is attributed to other factors not included in the research model.

The study also conducted an **ANOVA analysis** to evaluate the model's suitability. As shown in **Table 5**, the F-value is 43.628, with a Sig. value = 0.000 < 0.05. This confirms the existence of a relationship between the variables AvgCS, AvgCHI, AvgSTI, and AvgIL with AvgQGI, indicating that the proposed linear regression model fits well with the collected data.

Table 5 ANOVA Analysis

	Model	**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	32.872	4	8.218	43.628	0.000[b]
	Residual	29.196	155	.188		
	Total	62.068	159			

a. Dependent Variable: AvgQGI
b. Independent Variables: AvgCS, AvgCHI, AvgSTI, AvgIL

Table 6 Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.051	.320		-.158	.874		
	AvgCS	.185	.062	.179	2.974	.003	.837	1.195
	AvgCHI	.203	.065	.190	3.119	.002	.814	1.228
	AvgSTI	.435	.062	.428	7.070	.000	.827	1.209
	AvgIL	.256	.060	.251	4.253	.000	.873	1.146

a. Dependent Variable: AvgQGI

The four independent variables—**AvgCS**, **AvgCHI**, **AvgSTI**, and **AvgIL**—have the following standardized Beta coefficients:

(x) **AvgCS** = 0.197
(xi) **AvgCHI** = 0.190
(xii) **AvgSTI** = 0.428
(xiii) **AvgIL** = 0.251

All the p-values for these variables are less than 0.05, indicating statistical significance. These coefficients highlight the relative importance of each variable in explaining the dependent variable AvgQGI (Average of Quality of Graduate Internship) when included simultaneously in the model.

Additionally, the Variance Inflation Factors (VIFs) for all variables are below 10, confirming that multicollinearity is not a concern in this regression model.

The regression equation is expressed as:

AvgQGI=β0+0.197*AvgCS+0.190*AvgCHI+0.428*AvgSTI+0.251*AvgIL

Where β0 is the constant (intercept) of the regression model.

4.5 Testing the Difference in Internship Quality Between Male and Female Students

The study conducted a T-test to examine whether there is a difference in the quality of graduate internships between male and female students.\

Table 7 T-Test Results

		Levene's Test for Equality of Variances		t-test for Equality of Mean						
		F	Sig.	t	df	Sig. (2- tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
AvgQGI	Equal variances assumed	0.610	0.436	1.090	158	0.277	0.13964	0,12815	-0,11346	0,39274
	Equal variances not assumed			1.185	45.620	0.242	0.13964	0,11784	-0,09762	0,37690

The T-test results in Table 7 show that the Sig. value of Levene's Test is 0.436 (> 0.05), indicating that the variance between the two gender groups is not significantly different. Therefore, the study uses the Sig. value of the T-test under the row *Equal variances assumed*. This Sig. value is 0.277 (> 0.05), leading to the conclusion that there is no significant difference in internship quality between male and female students.

5. Suggestions

First, students need to recognize the importance of graduate internships as a bridge between theory and practice. Internships not only enable students to apply their acquired knowledge but also help them develop soft skills, build professional networks, and familiarize themselves with real-world job requirements. To maximize these opportunities, students should be serious, proactive in learning, and actively engaged in the internship process. This involves thorough preparation in terms of specialized knowledge and essential skills, as well as researching the company and internship position. Internships help students identify their weaknesses and refine their career goals. Moreover, improving soft skills such as communication, teamwork, and problem-solving is crucial for both internship environments and future work. Proactive participation during the internship is key to seizing opportunities, adapting to professional work settings, and enhancing performance. Actively participating in professional activities, interacting with company employees, and maintaining a detailed internship journal will allow students to gain practical experience and better prepare for formal employment.

Second, internship providers should collaborate with educational institutions to design clear and appropriate internship programs for each student, including objectives, specific content, and requirements. Companies should assign experienced mentors to guide students and provide tasks suitable for their abilities, helping them build skills and confidence. This approach reduces confusion and minimizes mistakes. Building a strong corporate brand is also essential for attracting interns and supporting recruitment efforts. Companies can analyze their internal culture, promote their brand through high-quality content on digital platforms, and use advertising tools to reach potential interns. Enhancing the professionalism of the work environment by providing

adequate equipment, especially for specialized fields such as accounting—and offering competitive benefits will motivate interns. Additionally, companies should establish clear systems for evaluating interns and providing constructive feedback to help students improve and develop skills for their future careers.

Third, educational institutions should develop practical training programs aligned with labor market demands. These programs should focus on bridging the gap between theory and practice, enabling students to acquire the necessary knowledge and skills quickly. Schools should regularly update their curriculum based on business needs and integrate soft skills training to better prepare students for the workforce. Organizing job fairs or networking events can help students find reputable internship opportunities and connect businesses with high-quality talent. Feedback from companies should be gathered to enhance the training curriculum and ensure it meets real-world demands. Institutions should also evaluate internship results to help students learn from their experiences and address any shortcomings they encounter.

Finally, the internship process requires close supervision from experienced faculty advisors. Faculty should assist students in overcoming challenges, arrange meetings between students and businesses to share experiences, and create specific plans to support students. Weekly supervision schedules should be established to monitor progress and provide timely assistance. Maintaining strong relationships with businesses is crucial for overseeing internships and reporting back to the relevant academic department. Students should be required to maintain an "Internship Journal," detailing their activities, strengths, and areas for improvement. This journal should be reviewed by both the company mentor and the faculty advisor to ensure transparency and fairness. Faculty advisors should regularly hold discussions with other faculty members to align evaluation standards and improve their expertise. Additionally, faculty should participate in training programs, workshops, and updates on new industry regulations to better support students and improve internship quality. This reinforces the foundational role of faculty advisors in ensuring the success of students' internship experiences.

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