

# Document Scanning of the Supervisors' Evaluation and Accounting Interns' Self-evaluation: A Study of the On-the-job Program of the Department of Accountancy of Saint Mary's University

Cariazo, Renalyn A<sup>1</sup>, Guillao, Thrixia Fea B<sup>2</sup>, Jacinto, Mary Sunshine S<sup>3</sup>, Lamagon, Shyla Rashel M<sup>4</sup>, Dorilyn C. Tiongson<sup>5</sup>

<sup>1,2,3,4</sup>Student, School of Accountancy and Business

<sup>5</sup>Adviser-Promoter, School of Accountancy and Business

## ABSTRACT

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

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

## Chapter 1

### INTRODUCTION

#### Rationale

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

According to Bouchrika (2023) OJT is a preferred program that applies classroom instructions into a practical experience. These chances are intended to enhance learners' academic learning as well as their capacity to get a better employment rate after graduation. As stated by Bawica (2021) there are three factors that play a major role in the internship process: students, employers, and the university. The curriculum structure, however, varies between institutions, as well as within institutions. Thus, comprehending the best arrangements for programs for undergraduate interns is essential to their overall success. Student Institutions of higher learning offer internship programs as a part of their academic curriculum of Higher education as a successful method of giving students real-world experience that enhances their potential to get employment after graduation while simultaneously gaining experience.

The course aims to equip students entering the accounting field with hands-on experience gained from working at accounting firms, companies, or organizations. This practical exposure not only enhances their skill set but also opens up potential employment opportunities in the future. Through on-the-job training (OJT), students can apply the theories and techniques learned in their academic courses within a real-world setting. Early research suggests that internships serve as a valuable platform for students to connect theoretical concepts with practical applications, enabling them to develop their own insights and understandings, (Ahmad, Dangi, & Mohamad, 2018). On the other hand, Universities could enhance the preparedness of accounting students for employment by mandating internships. This would provide students with real work life experience before entering professional roles, (Heang et. al., 2019).

OJT aligns with the standards outlined in the program curriculum and is created so that students will learn the fundamental ideas, attitudes, and abilities as well as get exposure to the industry that is necessary for a successful entry in the field after graduation. Students are assigned to training areas that are in line with their course to guarantee that they will get work experience connected to both their program and their vocation. The number of hours that must be completed varies on the student's particular course based on the article of Lyceum of the Philippine University Manila (2023).

The Commission on Higher Education (CHED) Memorandum Order 2017-104, Article III, describes internship as the application of classroom knowledge in a real-world work environment. In Article I, Section 1, it specifies that the internship program offers students the chance to enhance their formal education by gaining practical skills, knowledge, and positive attitudes through hands-on experience in an approved Host Training Establishment (HTE). Furthermore, Article I, Section 3 of CHED Memorandum 2017-104 mandates that CHED require student internships and that Higher Education Institutions (HEIs) establish strong academic partnerships with businesses, industries, and recognized government and non-government organizations, including civil society organizations, to equip students with competitive skills and attitudes for the workforce.

Therefore, the Student Internship Program in the Philippines (SIPP) is structured to offer students nationwide the chance to acquire practical knowledge, skills, and positive attitudes within reputable industries. The program seeks to strengthen students' workplace competencies, improve their competitiveness through hands-on training, and enrich their academic experience. Additionally, the program facilitates learning from experienced professionals, addresses new challenges, and guides students in identifying future career paths and job opportunities. (Lyceum of the Philippine University)

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

However, OJT is not feasible without the cooperation of government, non-government, profit, or non-profit organizations that are willing to share their facilities and resources for this purpose. With that, Saint Mary's University established a link with these institutions that will provide necessary exposure and experience to students. The linkage will not only benefit the university and its students but the HTE as well, for they are more assured of a workforce that is equipped with the necessary competencies, skills and values needed.

Furthermore, the OJT program at Saint Mary's University aims to give students the opportunity to implement the principles, theories and concepts learned regarding accounting, auditing, financial management, budgeting, computer technology and other accounting-related tasks in the actual situations. To evaluate themselves and discover their strengths and weaknesses by putting themselves and their ideas in the actual work situations, and to be exposed to real-life situations which will give them a more comprehensive picture of the work environment of which they will soon become part of. For the development of competencies, skills and attitudes needed to become efficient and effective members of the future workforce and to be able to secure permanent employment.

As outlined in CHED Memorandum Order Series No. 27 BSA of 2017, accounting internships must include a minimum of 400 hours of mentored practical experience, with each student assigned a mentor from the Higher Education Institution (HEI). A single mentor may oversee a maximum of twenty (20) student-mentees. The internship must be governed by a memorandum of agreement between the HEI and the industry partner, detailing the Terms of Reference that specify the expected outputs for both the intern and the industry partner. Ideally, students should complete their accounting internships in their fourth (4th) year or during their last academic year.

Additionally, CHED Memorandum Number 104 Series of 2017, Article III, describes an internship as a limited-duration work experience undertaken by trainees, students, and graduates to gain relevant skills

and experience in a specific field. It is the practical application of classroom knowledge in a regular work setting and is interchangeable with terms such as practicum, field practice, or on-the-job training. However, it is not to be confused with apprenticeship or learnership programs as defined by existing laws, including the Labor Code of the Philippines.

OJT is a way of learning where interns do the real work in a real job. In the context of students, OJT is a program that lets them work at a company or organization. This helps them get practical experience related to what they are studying. While OJT binders are organized collections of documents and materials that interns compile during their On-the-Job Training period. These binders serve as repositories for various records, including the student on-the-job training evaluation, supervisor's evaluation, and other pertinent information, offering a structured representation of the interns' hands-on learning experiences within a real-world work environment.

On the other hand, management accounting internships require a minimum of 400 hours of mentored practical experience, with each student assigned a mentor from the Higher Education Institution (HEI). A mentor can oversee a maximum of twenty (20) student-mentees. The internship must be governed by a memorandum of agreement between the HEI and the industry partner, detailing the Terms of Reference that outline the expected deliverables for both the intern and the industry partner. Ideally, students should undertake their management accounting internships in their fourth (4th) year or their last academic year. (CHED Memorandum Order Series No. 28)

Within the School of Accountancy at Saint Mary's University (SMU), interns receive an orientation that focuses on the OJT manual, ensuring they understand its contents thoroughly. This include information about the final output and the sources of the interns' grades, which were determined by 20% self-evaluation, 20% supervisor evaluation, 20% weekly journal log, 20% mock interview, and 20% for the final practicum portfolio. Afterwards, accounting interns will then be advised to attend four seminars, including one on office decorum and proper grooming, where student interns will learn about the appropriate behavior in a workplace and proper grooming. Other seminars will cover government accounting, taxation, resume preparation, and mental health. In addition, the student interns must take part in the school's mock interview and apply the knowledge they have gained from the seminars regarding appropriate behavior and readiness for job applications. Lastly, the list of host training establishments was given to the interns to whom they will be applying into. After the students were accommodated, the school will draft a memorandum of agreement between Saint Mary's University and the host training establishments. Once this document has been signed by both parties and notarized, the student interns will be ready to begin their training.

On-the-job training (OJT) is essential in developing the next generation of accountants, and the evaluation of interns' performance is important to ensure the effectiveness of the training program. As an integral part of the academic curriculum the Department of Accountancy's On-the-Job Training of Saint Mary's University, offered accounting students the chance to implement their classroom learning in practical, real-world situations. Throughout this program, interns are exposed to various accounting tasks and responsibilities under the guidance of experienced supervisors. Understanding how interns perceive their performance through self-evaluation and how supervisors evaluate their abilities becomes pivotal to optimizing the learning experience and maximizing the program's outcomes.

According to the on-the-job training (OJT) manual at Saint Mary's University, specifically within the School of Accountancy and Business, the evaluation process typically involves two primary perspectives: self-evaluation by the interns and evaluation by their supervisors. Self-evaluation empowers interns to

reflect on their unique experiences, encompassing not only their technical accounting skills but also their personal growth and professional development.

### **Supervisor's Evaluation and Accounting Interns Self- Evaluation**

On the other hand, supervisor's evaluation plays a vital role in the comprehensive assessment of interns during their on-the-job training (OJT). While self-evaluation provides valuable insights from the interns' perspectives, supervisor's evaluation offers an external and more objective viewpoint. Supervisors, as experienced professionals in the accounting field, possess the expertise to evaluate interns' technical competencies, work ethics, and professional demeanor. Their assessment goes beyond what interns may perceive, capturing the differences that self-assessment might overlook. Supervisor's evaluation looks into interns' interactions with colleagues, adaptability in handling real-world challenges, and the application of accounting knowledge to practical scenarios. Supervisors' assessments are useful in validating interns' self-assessments, as well as providing constructive feedback and insights based on their observations. These evaluations offer valuable external benchmarks, contributing to a deeper insight into interns' skills and potential.

### **Challenges of Accounting Interns**

According to Anjum (2020) transitioning from being a student to entering the professional stage of life is a challenging journey. When intern's get into professional life, there are various problems that students have to confront.

In the transition to the professional environment, students should apply their theoretical knowledge to real-world settings. Initially, business students often utilize their skills and theoretical understanding within their new roles. Academic internship programs that blend conceptual learning with practical training can enhance students' ability to effectively apply their knowledge in professional settings.

According to Bukaliya (2012), Interns on field attachments encountered serious challenges, including limited time and inadequate program funding. There is often reluctance among full-time employees to provide essential information to students, and many supervisors may be too occupied to offer proper supervision. Additionally, some employees view interns as a threat to their jobs, while, in some instances, supervisors may possess lower qualifications than the interns themselves.

In their study, Zehr and Korte (2020) discovered that most interns failed to connect classroom teachings with workplace demands, making it challenging to utilize acquired skills effectively. Furthermore, supervisors lacked adequate training before supervising interns, resulting in uncertainty regarding workload management and a focus on ensuring positive internship experiences. Additionally, internship objectives between companies and educational institutions often did not match.

According to Anjum (2020), internships commonly experience a lack of communication between company and academic supervisors. Companies typically assign limited tasks to students without creating an environment conducive to students expressing their preferences. Furthermore, interns often receive insufficient feedback from both the company and their academic supervisors.

Warinda (2013) suggests that accounting interns may struggle to gain adequate practical experience, especially in developing diverse technical and functional skills related to financial accounting, reporting, and corporate finance from Host Training Entities (HTEs). Additionally, by the conclusion of their internship, accounting students may not achieve consistent skill levels due to discrepancies in the learning opportunities offered during the attachment period. Past studies have revealed that students often lack the

requisite knowledge to successfully undertake their assigned tasks during the initial phase of their internships (Ahmad, Dangi, & Mohamad, 2018).

Capka (2017) highlights that accounting internships provide significant benefits for both employers and students. However, the procedures for hiring interns result in unequal opportunities for students from different populations. This injustice is especially evident to students from community institutions, with a higher percentage of underrepresented groups. Furthermore, Capka (2017) emphasizes that a significant number of employers are not well-acquainted with community college accounting programs and their students, while career center staff at these institutions may struggle to place students in suitable positions. However, the curriculum offered by community colleges for internships aligns comparably with that of four-year institutions.

According to Khoulood (2021), most internship programs do not have a substantial effect on enhancing the knowledge acquired at university. This is often due to host organizations assigning interns lighter tasks, which may hinder their ability to enhance their knowledge effectively. Jackling and Natoli (2015) noted that interns failed to exhibit the readiness for work, particularly regarding their adaptation to business culture, ability to tackle unfamiliar/new challenges, and communication/verbal skills.

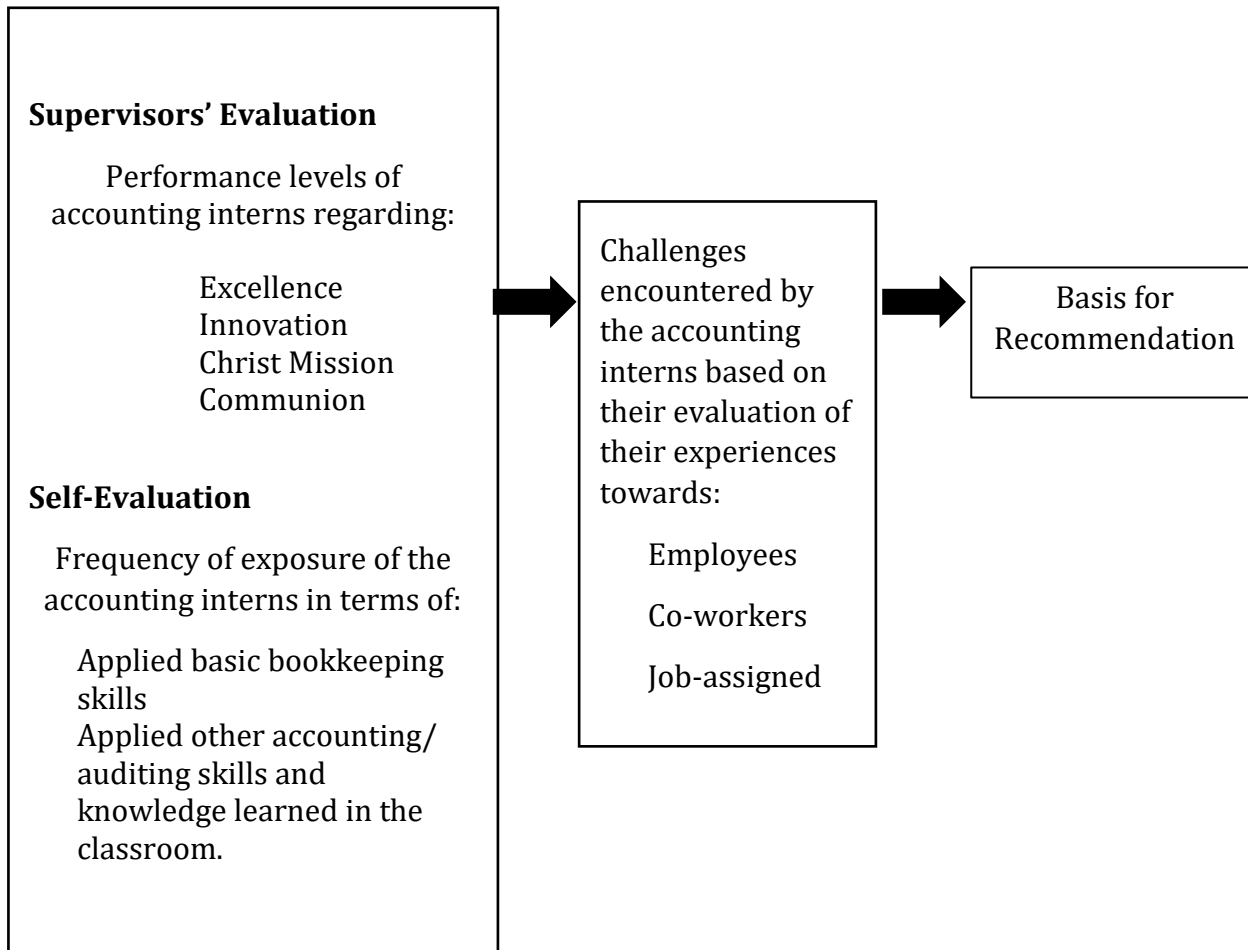
Through document scanning of the accounting interns' self-evaluation and the supervisor's evaluation, the researchers will be able to provide valuable insights into the challenges faced by the accounting interns at the School of Accountancy and Business at Saint Mary's University and highlight or identifies areas for improvement in the On-The-Job Training program.

The study will be significant to SMU (Saint Mary's University) particularly the SAB (School of Accountancy and Business) by providing the results for enhancing the OJT program. A positive outcome from this study can serve as evidence of the school's commitment to ensuring high-quality education. The accountancy department will be able to identify the challenges encountered by the interns which will help them to reassess, adjust, and improve their existing OJT program to attain their goal of providing students "sufficient exposure to the realities of the work environment". This study can promote a stronger partnership between the Accountancy department and the Host Training Establishment, paving the way to effective collaboration for more internship opportunities and potential employment opportunities for their graduates. Moreover, the Host Training Establishment can benefit from the study to identify areas where the interns may feel the need for additional training and improve their mentoring programs, the HTE can use this information to ensure that interns receive adequate guidance and support during their training period.

Through this study, the accounting interns are provided with information in regards to the real set-up of the internship which will allow them to assess their skills and strengths to determine how to improve their competency. The findings of this study can guide future researchers who want to explore similar topics. It can help them identify areas that need improvement and build on what has been learned.

**Conceptual and Analytical Framework**

**Figure 1. Research Paradigm**



This figure—Figure 1—illustrated the conceptual framework of the study, which employed the “Input-Process-Output (IPO) model” created by Harris and Taylor (1997). This framework guided the overall direction of the study. The IPO model illustrated the concept of Document Scanning of Accounting Interns' Self-Evaluations and Supervisor Evaluations: A Study on the On-the-Job Training (OJT) Program of the Department of Accountancy at Saint Mary’s University.

The input of the study pertains to the frequency of exposure of the accounting interns in terms of: (1) Applied basic bookkeeping skills, (2) Applied other accounting/auditing skills and knowledge learned in the classroom. Also, the study assessed the performance level of the accounting interns in the following areas: (2) Supervisor’s Evaluation (excellence, innovation, Christ mission, communion). Moreover, the study determined the challenges encountered by the accounting interns based on their evaluation of their experiences.

A supervisor's evaluation was an assessment made by a person who oversaw the performance, skills, behaviors, and overall contributions of the interns. The supervisor's evaluation aimed to provide feedback, insights, and recommendations based on their observations and interactions with the interns, helping to gauge their progress, strengths, areas for improvement, and overall effectiveness in fulfilling their responsibilities or tasks. On the other hand, Self-evaluation involved interns describing their personal experiences with the practical application of bookkeeping, other accounting, and auditing skills.

Document scanning was the process of viewing the On-The-Job Training (OJT) binders of the accounting interns for the purpose of examining the interns' self- evaluation and the evaluation of the supervisors. Moreover, it was a process used to determine the challenges of the interns during their internship period. Furthermore, challenges were issues faced by the accounting interns during their on-the-job training. Supervisors' evaluations significantly contributed to the professional growth of accounting interns. Rooted in excellence, innovation, Christ mission, and communion, this framework ensured a comprehensive assessment of interns' behavior and performance. Supervisors assessed interns based on different aspects, helping them develop a wide range of skills.

First in the supervisor's evaluation was excellence, which reflected the interns' commitment to maintaining high standards of work. Excellence was subdivided into four vital components: accuracy, completeness, neatness, and comprehension. Accuracy entailed the precision and correctness of the work performed, ensuring that work performed was error-free and reliable.

Completeness emphasized the interns' ability to handle task comprehensively, leaving no aspect overlooked. Neatness highlighted the importance of presenting work in an organized and professional manner, enhancing readability and demonstrating a strong attention to detail. Comprehension signified the interns' capacity to understand instructions.

Innovation encouraged interns to embrace a proactive and forward-thinking approach. This category comprised three components: openness to supervision, concern for skill improvement, and initiative/resourcefulness. Openness to supervision reflected the interns' willingness to accept guidance and feedback, indicating a commitment to growth and receptiveness to learning from experienced professionals. Concern for skill improvement underscored the value placed on continuous development, as interns actively sought opportunities to enhance their competencies. Initiative and resourcefulness further demonstrated their ability to think creatively and find solutions to challenges, contributing to the organization's ongoing progress.

Moreover, Christ mission evaluation encompassed attendance, punctuality, and timeliness, reflecting the interns' commitment to respecting schedules and demonstrating reliability. Adhering to these values not only contributed to a cohesive work environment but also highlighted their dedication to integrity and a strong work ethic. Lastly, communion contained the interns' interpersonal relationships and ethical character. Divided into two parts, communion evaluated relations with co-workers and reliability/honesty. Positive interactions with colleagues fostered a harmonious workplace and contributed to a collaborative atmosphere where interns can thrive. Moreover, reliability and honesty are essential qualities that built trust within the organization, enabling effective teamwork and a sense of dependability.

On the other hand, the evaluation of student on-the-job training (OJT) captured their unique experiences through a rating scale of 1-5. This encompassed their practical use of applied basic bookkeeping skills like journalizing, posting, preparation of vouchers, preparation of trial balance and preparation of payroll. In addition to that was the preparation of subsidiary ledgers (AR & AP), preparation of bank reconciliation statements, preparation of budgets and preparation of financial statements. This also included whether interns conducted inventory counting, computed depreciation of fixed assets, conducted verification of accounts balances and other bookkeeping functions.

Another evaluation for interns was their applied other accounting/auditing skills and knowledge learned in the classroom. These included: Received orientation regarding the company, performed challenging tasks, received specific job tasks, made important decisions, offered input/ suggestions that was accepted, undergoing training to perform tasks, and obtaining clear instructions.



Furthermore, interns evaluated themselves in terms of their freedom to develop and use their ideas in performing tasks assigned to them, worked with adults who took personal interests in them, they had a range of tasks to complete, received assistance when necessary, were recognized for their good work, and received performance feedback from their supervisors, discussed their experiences with their teachers. Lastly, students checked whether they felt they contributed to the company and achieved their original goals for this internship.

The student on-the-job training (OJT) evaluation sought to determine what the interns had learned and which areas they had progressed in as a result of their on-the-job program. By this, challenges encountered by the accounting interns may arise based on their evaluation of their experiences. Such as their evaluation if they had gained a realistic attitude towards their co-workers and supervisors, obtained self-motivation to learn, participate, and achieve goals or tasks, attain their self-concept (such as their confidence, competence, and awareness), their openness to new experiences, their sense of contribution to the community, their assertiveness and independence, their ability to accept the consequences of their actions, their realistic perspectives on the working world, and their knowledge of various career options, their ability to be more efficient in using of their leisure time, and lastly, their ability to narrow career choices.

### **Statement of the Problem**

The study focused on document scanning of the On-the-Job Training portfolios of Accountancy and Management Accounting students for the school year 2022-2023. The study was undertaken during the 1<sup>st</sup> semester, AY 2023-2024.

The study aimed to address the following questions:

1. What is the level of performance of the accounting interns regarding:

#### **1.1 Supervisor's Evaluation**

- 1.1.a. Excellence
- 1.1.b. Innovation
- 1.1.c. Christ Mission
- 1.1.d. Communion

2. What is the frequency of exposure of the accounting interns in terms of:

- 2.1. Applied basic bookkeeping skills.
- 2.2. Applied other accounting/auditing skills and knowledge learned in the classroom.

3. What are the challenges encountered by the accounting interns based on their evaluation of their experiences towards:

- 3.1. Employees
- 3.2. Co-workers
- 3.3. Job-assigned

## **Chapter II**

### **METHODOLOGY**

This chapter described the design of the study including Research Design, Research Locale, Research Participants, Instrument used, Data Gathering Procedure, Treatment of Data, and a Sample Outline of a Development Study used to collect data for the purpose of addressing the research questions. A statistical method for data analysis included a discussion of procedures that the researchers undertook for data collection as well.

## Research Design

Descriptive research design was a methodology that systematically gathered information to characterize a phenomenon, situation, or population. Sirisilla (2023) noted that this approach involved collecting data on a specific topic without aiming to explore cause-and-effect relationships. The goal was to deliver a comprehensive and precise representation of the population or phenomenon under examination, emphasizing the description of relationships, patterns, and trends present in the data. Furthermore, it served as a foundational framework for future research studies. (Sirisilla, 2023).

It typically involved gathering both qualitative and quantitative data. Given that the aim of this study was to identify the challenges encountered by accounting interns, the qualitative technique was the most accurate method. Qualitative research, as described by Sirsilla (2023), observed and described a phenomenon to gain a deeper understanding. Qualitative research was explanatory and helped in understanding how an individual perceived non-numerical data such as video, photographs, or audio recordings.

In addition to qualitative methods, the researchers utilized quantitative method. Quantitative research, as defined by Sirsilla (2023), involved the systematic collection and numerical analysis of data to assess and control variables of interest. Therefore, the study adopted a mixed method, also known as a hybrid method, which integrated both quantitative and qualitative research techniques within a single study. This approach allowed researchers to comprehensively understand a research problem by collecting, analyzing, and combining data from different perspectives. The researchers utilized both qualitative and quantitative collection methodologies, such as scanning the OJT portfolios of the 4th-year accounting interns, specifically among the BSA and BSMA students of Saint Mary's University, particularly within the School of Accountancy and Business. This involved examining their self-evaluations and the evaluations of their supervisors regarding the level of their performance and identifying the challenges they encountered based on their evaluations of their experiences.

## Research Locale

The study was conducted at Saint Mary's University, a private Catholic higher education institution owned and operated by the Congregation of the Immaculate Heart of Mary (CICM). Founded in June 1928 by Fr. Achilles de Gryse, CICM, the university was located in the large town of Bayombong in Cagayan Valley, with a population range of 10,000-49,999 inhabitants.

Saint Mary's University offered a variety of courses and programs leading to officially recognized higher education degrees, including bachelor's degrees in several areas of study. The institution provided education across different levels, including preschool, grade school, junior and senior high school, undergraduate degrees, and post-graduate degrees such as Masterals and Doctorate programs. The School of Accountancy and Business (SAB), with the Center for Entrepreneurial Development and Research as its extension and research arm, served as the specific locale for the study since the respondents were accounting students (BSA and BSMA).

The university's vision centered on the integral formation of individuals who exemplified excellence, innovation, and a passion for Christ's mission. One of its missions was to relentlessly pursue quality and excellence in education, ensuring local and global relevance and responsiveness.

**Figure 2. Map of Saint Mary's University Bayombong, Nueva Vizcaya**



### **Research Respondents**

The respondents were the students under the School of Accountancy and Business of Saint Mary's University who had completed their Accounting Internship (Accounting 16acc) and Management Accounting Internship (MAccounting 14acc) during the Academic Year 2022-2023. The respondents and researchers were from different batches; the respondents served as OJT trainees during the OJT period from September to December 2022 while the researchers served as OJT trainees during the OJT period from September to December 2023. Researchers were excluded from participation as respondents in this study. This exclusion was implemented to maintain a distinct boundary between the researchers and the sampled respondents, preventing potential conflicts of interest.

The OJT portfolios of the accounting interns served as the primary source of data. The selection of respondents was based on their willingness to give consent for the document scanning of their OJT portfolios for the purpose of this research. However, the minimum number of necessary samples to meet the desired statistical constraints for this research study was 114 accounting interns, considering the total population of 163 accounting interns. In determining the sample size, the researchers used the Raosoft Calculator.

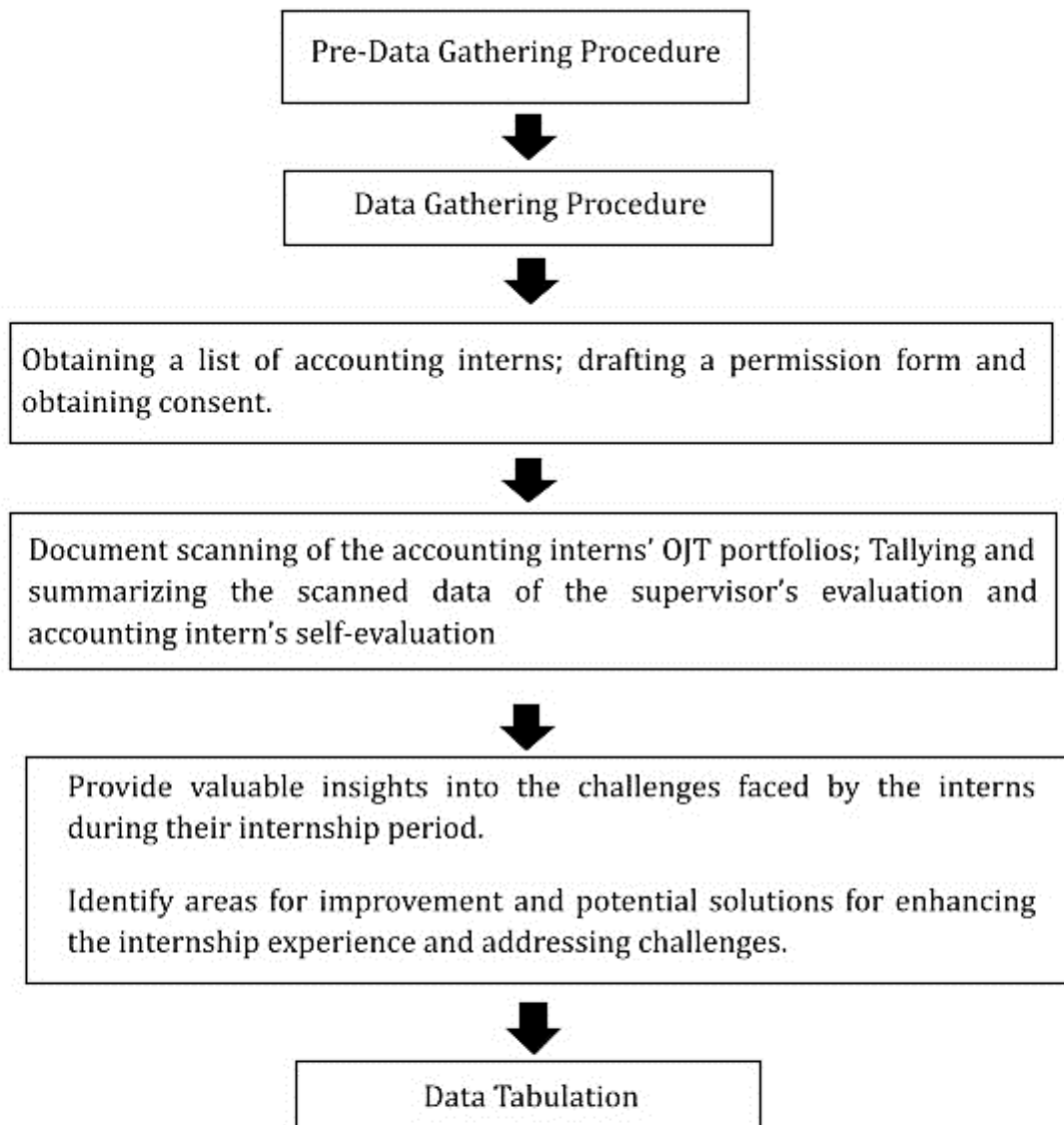
### **Research Instruments**

The instruments utilized were the OJT portfolios of the accounting interns, which accumulated the required information to address the stated problems of the study. The researchers scanned the OJT portfolios, particularly focusing on the accounting interns' self-evaluation and the supervisor's evaluation, and encoded and tallied the scanned data using Microsoft Excel.

The OJT portfolio comprised the supervisor's evaluation in terms of the accounting intern's excellence, innovation, Christ mission, and communion. Additionally, the accounting interns' self-evaluation covered their applied basic bookkeeping skills and other accounting/auditing skills and knowledge acquired in the classroom, along with the accounting intern's evaluation based on their experiences.

## Data Gathering Procedure

**Figure 3. Data Gathering Process**



The researchers adhered to the three main parts of the research, namely the pre-data gathering, data gathering procedure, and post-data gathering procedure.

In the pre-data-gathering procedure, all necessary preparations were completed before facilitating the data gathering. This step involved obtaining the list of BSA and BSMA students who had completed their accounting internship course (Accounting 16acc) during the Academic Year 2022-2023. The researchers created an informed consent form detailing the purpose of the study, procedures, and confidentiality to ensure a clear understanding of the participants' involvement. The next step was to gather signatures or approval from the participants. To initiate this process, the researchers obtained information related to the respondents' pictorial and mock examination schedules through coordination with their respective advisers. Advisers served as key points of contact to ensure an organized approach to obtaining signatures. Once the schedules were confirmed, the researchers proceeded with the consent sessions, allowing participants to provide their signatures in accordance with the agreed-upon timing. To accommodate potential time constraints, an alternative online e-signature option was offered, aiming to make the consent process accessible and convenient.

The data-gathering procedure involved scanning the accounting interns’ OJT binders, specifically focusing on the self-evaluations and supervisor’s evaluations section. After completing the document scanning, the researchers tallied the gathered data using Microsoft Excel. Once the gathered data was summarized, the researchers transitioned to the post-data-gathering stage.

**Treatment of Data**

The data gathered from the respondents was analyzed and treated statistically. The collected data was encoded and compiled in Microsoft Excel, with the Statistical Package for Social Science (SPSS) used as a tool to evaluate the data.

Descriptive statistics were utilized in this study to examine the performance and experiences of accounting interns during their on-the-job training. The mean and standard deviation were used to analyze the interns' level of performance as evaluated by their supervisors, along with their exposure to applied basic bookkeeping skills and their use of accounting and auditing knowledge acquired in the classroom. In addition, frequency counts and percentages were employed to evaluate the interns' performance in terms of excellence, innovation, Christ mission, and communion. By combining these statistical tools, the study provided a detailed picture of the performance outcomes and challenges experienced by the interns during their internship.

The following scales were used in interpreting the performance of the accounting interns in terms of supervisor’s evaluation and self-evaluation and the challenges they faced.

**Table 1 Accounting intern’s self-evaluation**

Scale	Likert Scale	Level of Performance
5	4.50-5.00	Very often applied
4	3.50-4.49	Often applied
3	2.50-3.49	Frequently applied
2	1.50-2.49	Sometimes applied
1	1.00-1.49	Almost never to never applied

**Table 2 Supervisor’s Evaluation on the performance of the accounting interns in terms of Excellence.**

Score	Level of Performance
21-25	Excellent
11-20	Good
10 and below	Poor

**Table 3 Supervisor’s Evaluation on the performance of the accounting interns in terms of Innovation.**

Score	Level of Performance
11-15	Excellent
6-10	Good
5 and below	Poor

**Table 4 Supervisor’s Evaluation on the performance of the accounting interns in terms of Christ Mission.**

Score	Level of Performance
11-15	Excellent
6-10	Good
5 and below	Poor

**Table 5 Supervisor’s Evaluation on the performance of the accounting interns in terms of Communion.**

Score	Level of Performance
8-10	Excellent
5-7	Good
4 and below	Poor

**Ethical Considerations**

The study underwent an ethics review by the Saint Mary’s University Research Ethics Board (SMU-REB). They can be reached via email at reb@smu.edu.ph or by phone at 09177053041, with their office located on the second floor of the Rev. Fr. John Van Bauwel Hall at the SMU Main Campus, Ponce Street, Don Mariano Marcos, Bayombong, 3700 Nueva Vizcaya, Philippines.

**Conflict of Interest:** No conflicts of interest were present during the conduct of this study. There were no pre-existing relationships between the researchers and respondents that might have influenced the study’s objectivity, which is essential for unbiased reporting and data analysis.

**Privacy, Confidentiality, and Data Protection:** The researchers assured that all data collected would be exclusively used for this study, with analysis grounded strictly in the data rather than any researcher biases. Security measures, including file encryption and secure storage, were implemented to protect the data. Access to both digital and physical information was restricted to the researchers, and data were retained only until the study was completed. Afterward, data files were deleted, and draft documents were shredded to ensure full confidentiality.

**Management Vulnerability:** A permission request letter was issued to the fourth-year BSA and BSMA Accounting Interns (Batch 2022-2023). The study’s purpose, objectives, and relevance were explained to the target respondents, and consent was obtained before any document scanning of their OJT portfolios. Each respondent also received a cover letter reiterating the Informed Consent Form details and emphasizing that participation was voluntary. Respondents were informed that the data would only be used to address the research objectives and for academic purposes. Upon completion of the study, any personal information and draft data were deleted and shredded to maintain respondent confidentiality.

**Benefit/Risk Ratio:** The study posed no known risks to respondents. Their participation helped identify the challenges faced by accounting interns in host training environments, providing valuable insights for both the academic community and future accounting interns.

**Informed Consent:** A consent letter was provided to the participating accounting interns. The researchers explained the study’s purpose, significance, and data collection methods, clarifying that participation was entirely voluntary. Respondents could choose to participate or decline, with their signatures serving as consent to share their information.

All ideas and findings from other authors and studies were properly cited throughout the paper using APA citation style.

**Terms of Reference:** The dissemination strategy for this study’s findings may involve sharing the results within Saint Mary’s University through student research fora. Additionally, the study may be submitted for publication in national or international journals to reach a broader audience of researchers and professionals.

The final research output is owned by Saint Mary’s University, Bayombong, Nueva Vizcaya, with the researchers retaining authorship.

### Chapter 3

#### RESULTS AND DISCUSSIONS

This chapter reveals the findings of the research study. The data results were PRESENTED in chronological order based on the specific objectives with the main objective of providing valuable insights into the challenges faced by the interns during their internship period and identifying areas for improvement and potential solutions for enhancing the internship experience and addressing challenges.

#### Section I. Level of performance of the accounting interns

The tables provided an overview of the accounting interns' performance levels, which were assessed by their supervisors in key areas such as excellence, innovation, Christ mission, and communion.

**Table 6 Level of performance of the accounting interns in terms of Excellence**

Excellent	Excellent		Good		Poor		Mean	Standard Deviation	Qualitative Description
	f(n=114)	%	f(n=114)	%	f(n=114)	%			
Accuracy	114	100	0	0.00	0	0	9.27	1.00	

Completeness	112	98.25	2	1.75	0	0	4.71	0.49	
Neatness	112	98.25	2	1.75	0	0	4.73	0.49	
Comprehension	113	99.12	1	0.88	0	0	4.78	0.44	
Overall	107	93.86	7	6.14	0	0	23.48	1.72	Excellent

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

The table in the Excellence category consisted of Accuracy, Completeness, Neatness, and Comprehension, providing a perspective on the performance of the accounting interns. The data showed that the interns performed well on all the criteria, with the majority rated as "Excellent" (Mean=23.48; SD=1.72). In particular, all interns received "Excellent" marks in Accuracy, while for Completeness, Neatness, and Comprehension, the majority were rated as Excellent", with only one to two interns were marked as "Good". Overall, 93.86% of interns were rated as Excellent, reflecting their skills and work ethic. Interns marked "Excellent" provided quality work, which is measured by accuracy, neatness, consistency, completeness, knowledge, goal focus, and etc. Or the quality of service they provide (Aithor,2024). This evaluation was based on the interns' excellence in meeting performance standards and its impact on their understanding of accounting practices and professionalism. It highlighted internship as a tool to help the interns gain a better understanding of accounting and the accounting profession. This perception of accounting was important for the way students perceived the future accounting disciplines in its nature (Albu, et al., 2016).

**Table 7 Level of performance of the accounting interns in terms of Innovation**

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

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

It was known that there was a need for development and use of innovation as part of any country's economic development and long-term growth to compete globally (Galeano, et al., 2012). The evaluation for innovation consisted of openness to supervision, concern of the improvement of skills, as well as



initiative and resourcefulness. Also, 100% of interns received an "Excellent" rating in this category (Mean=14.49; SD=0.79), indicating that every intern demonstrated openness to supervision, an accepting attitude and worked well to develop skills and leadership. The mean score of 14.49 highlighted the consistency of these innovative qualities among the interns, reflecting excellence in these areas of professional development. Ensuring that HTE’s assessed their interns and received feedback which ensured that their internship program and the interns’ skill acquired and developed remained relevant to the ever-changing needs of the workplace (Mohd Jaffri *et al.*, 2011). This evaluation reflected the interns’ work that encouraged creativity and continuous improvement, which were important for organizational success and competitiveness in today’s industries.

**Table 8 Level of performance of the accounting interns in terms of Christ Mission**

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

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

In the table provided, the evaluation for Christ's mission included attendance, punctuality, and the effective utilization of time. These aspects, identified as non-technical job skills by Ilana, et al. (2017) and Cue, et al. (2023), were behavioral, ethical, and practical components contributing to job performance. They encompassed reliability, commitment, efficiency, and productivity, essential for fulfilling responsibilities in various professional contexts, including Christ's mission. Attendance was rated as “Excellent” by 73.68% of the interns, indicating that the majority of the interns consistently performed their responsibilities and meet attendance requirements. However, 18.42% of the interns were rated as "Good," indicating that the interns may have had occasional absences or lateness that prevented them from achieving an excellent rating. Additionally, 7.90 of the interns were rated as "Poor," indicating concerns of absenteeism or irregular attendance. Punctuality among interns was high, with 93.86% rated as "Excellent," showing commitment and discipline. However, a small percentage were rated as "Good" and "Poor", indicating that there was room for improvement. Providing additional support could have helped ensure that all interns met the standards set by the majority. The interns performed well in their usage of time with 98.25% performing at an "Excellent" level. This indicated that nearly all interns were doing excellent job in managing their time and were able to work effectively and efficiently with a Mean of 13.22 and SD of 1.75. The remaining 1.75% rated as "Poor" showed that time management issues were few. This suggested that while the majority of interns performed well, there was still room for improvement, particularly in terms attendance and punctuality.

**Table 9 Level of performance of the accounting interns in terms of Communion**

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

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

The evaluation for Communion consisted of the interns' relationships with their co-workers and their reliability/honesty. The data revealed that interns demonstrated effectiveness in communicating with others. Specifically, 97.37% of interns were rated as "Excellent" in their relation to co-workers, indicating excellent teamwork and interactions. Similarly, 95.61% were rated as "Excellent" for reliability and honesty, indicating trust. Despite high ratings, some interns were rated as "Poor" in both areas, suggesting some problems in these aspects. The overall performance showed that 94.74% were rated as "Excellent," though the mean score of 9.11 and the standard deviation of 1.61 indicated a high level of performance. This reflected the interns' success in developing relationships and teamwork, which are important for organizational success and employee satisfaction. Albu, *et al.*, (2016) stated in their study that interaction between the interns', supervisors', and mentors was essential for better practice during internship. These evaluations provided better understanding of the level of success and satisfaction of the interns in every area, indicating the organization's effectiveness in delivering excellence, innovation, and embodying the principles of Christ Mission and Communion. Moving forward, these results can serve as a basis for continuous improvement and strategic planning to support and improve the effectiveness of the organization.

**Section II. Frequency of exposure of the accounting interns**

This section analyzed the frequency of exposure that accounting interns had to applied basic bookkeeping skills and other accounting/auditing skills and knowledge learned in the classroom during their internship. The tables summarized their practical experiences in these essential areas.

**Table 10 Frequency of exposure of the accounting interns in terms of applied basic bookkeeping skills**

Skills	Mean	Standard Deviation	Qualitative Description
a Journalizing	2.75	1.74	Frequently Applied
b. Posting	2.82	1.71	Frequently Applied

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

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

Table 10 showed the frequency of exposure of accounting interns to various applied basic bookkeeping skills. The skills were assessed based on a mean score, standard deviation, and a qualitative description categorizing the frequency of application. The legend provided a scale ranging from "Very Often Applied" to "Almost Never to Never Applied."

The data suggested a varied level of exposure and application of bookkeeping skills among accounting interns. Skills like journalizing, posting, preparation of vouchers, and other bookkeeping functions were consistently labeled as "Frequently Applied," with mean scores ranging from 2.74 to 2.82 indicating a regular engagement with these skills. However, it was important to note the small sample size, which suggested differences in interns' experiences with these tasks. Conversely, skills categorized as "Sometimes Applied," such as the preparation of trial balance, payroll, subsidiary ledgers, bank reconciliation statements, and budgets, resulted lower mean scores ranging from 1.97 to 2.44. This implied inconsistency of application with these skills among the interns. The lower mean scores, especially for the computation of depreciation of fixed assets, suggested areas for improvement. The same study of Bagiw, *et al.* (2016) with the mean score ranging from 1.77 to 2.40 formed the conclusion that most of the interns were not given ample opportunities to perform such activities on a regular basis.

Moreover, verification of account balances stands out as "Often Applied," with a mean score of 3.57, indicating a frequent work given to the interns. This skill, with the highest mean score, suggests

participation in tasks related to account verification. The overall mean score for applied basic bookkeeping skills was 2.54, categorized as "Frequently Applied." The balanced exposure across various basic bookkeeping skill implied effective and efficient training program. The lower standard deviation for the overall mean score suggested a more consistent experience among interns in applied basic bookkeeping skills. Compared with Apostolou, *et al.*, 2017, these findings showed the importance of a balanced and practical curriculum in accounting education. Emphasizing the benefits and linkage between academic and practical experience therefore suggesting a more in-depth exploration of internship. The variability in exposure might have been attributed to different teaching methodologies or curriculum structures.

**Table 11 Frequency of exposure of the accounting interns in terms of Applied other accounting / auditing skills and knowledge learned in the classroom**

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

o. Felt I made a contribution	4.43	1.01	Often Applied
p. Achieved my original goals for this internship	4.51	1.00	Very Often Applied
Overall Applied Other Accounting/ Auditing Skills and Knowledge	4.18	0.63	Often Applied

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

Table 11 provided an assessment of the interns' application of other accounting and auditing skills and knowledge learned in their Host Training Establishments (HTEs). The mean scores and qualitative descriptions offer insights into the frequency with which interns applied these skills during their internship. The aspects of received orientation regarding the company, performed challenging tasks, received specific job tasks, made important decisions, offered input/ suggestions that was accepted, received trainings to do tasks, had freedom to develop and use my ideas in performing tasks assigned to me, had the variety of tasks to do, received supervisor's feedback about my performance, discussed my experience with my teachers and felt I made a contribution had mean scores ranging from 3.60 to 4.49 indicating a consistent and often application of these applied other accounting/ auditing skills and knowledge learned in the classroom. With standard deviation ranging from 0.85 to 1.42, this suggested that while these were "often applied" skills, there were some differences in how interns perceived and experienced these aspects. The differences may have come from varied experiences of the interns, different expectations, or different industries of host training establishments and workplace conditions. Understanding this range of responses provided additional insights into the interns' experiences, thus explains the level of understanding and engagement in different aspects of internship.

While they received clear instructions, received help when in need, was appreciated when I did a good job, and achieved my original goals in this internship, these skills resulted as very often applied during their internship. The standard deviation for these skills, ranging from 0.83 to 1.10, indicated little difference in interns' responses. While the mean scores suggested a high frequency of application, the standard deviation suggested some differences in how individual interns perceived and experienced these aspects. Overall, these findings confirmed a workplace environment where interns regularly received support, clear guidance, appreciation, and successfully met their goals, contributing to a positive and effective internship experience.

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

In conclusion, the study found that the overall applied other accounting/auditing skills and knowledge had a mean of 4.18 and a standard deviation of 0.63, resulting in a classification of "often applied." This indicates that interns consistently utilized their acquired accounting/auditing skills during their On-the-

Job Training (OJT). Comparatively, a similar study by Bagiw et al. (2016) reported a mean score of 3.9334, also classified as "often applied," reinforcing the interns' consistent utilization of their skills over time. This highlights the interns' ability to effectively apply their accounting/auditing knowledge in practical settings.

### **Section III. Challenges encountered by the accounting interns based on their evaluation of their experiences and supervisors' comments.**

#### **Employees**

Accounting interns often faced challenges when interacting with employees during their internships. One of the biggest difficulties was communicating and socializing with people in the workplace, as one intern shared: *"The most challenging part of this internship was communicating and socializing with the people in the workplace."* Interns also observed situations that were very different from what they were used to in school, such as employees panicking over missing files or having serious discussions about work-related problems. As one intern described, *"I saw the employees panic due to missing files, I saw and heard them having a professional argument wherein they are trying to share each other's opinions about work-related issues and many unusual things that cannot be seen inside the four sides of the classroom."* Navigating diverse backgrounds and communication styles was also challenging, with one intern stating, *"Dealing with people of different backgrounds really tested my capability in handling tough situations. I had to adjust every single time according to people's level of comprehension."* Additionally, dealing with negative or unresponsive attitudes poses difficulties, as seen in another intern's experience: *"There were also difficult times when I had to deal with some gloomy outlooks of my colleagues—there were moments when they were angry, debating with each other, and not responding to my queries."* Another issue reported by an intern involved inappropriate behavior: *"I was stared at maliciously by some particular male employees. It was reported to my trusted supervisor, and she was able to talk to those people."*

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

#### **Co-workers**

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

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

### **Job-assigned**

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

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

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

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

## **Chapter 4**

### **CONCLUSIONS AND RECOMMENDATIONS**

This chapter presented the overall assessment of the study conducted. This study was undertaken through document scanning of the accounting interns' self-evaluation and the supervisor's evaluation, allowing researchers to provide valuable insights into the challenges faced by the accounting interns of the School of Accountancy and Business of Saint Mary's University and to identify areas of improvement of the on-the-job training program. The study's conclusions were derived from its findings, and recommendations are presented to improve the on-the-job training program at the School of Accountancy and Business of Saint Mary's University.

### **Conclusions**

Based on the results of the study, the researchers were able to conclude the following:

The study revealed that accounting interns consistently performed well, in areas of Excellence, Innovation, Christ Mission, and Communion. The majority excelled in accuracy, completeness, and innovation, demonstrating strong professional competencies, with supervisors recognizing their professional capabilities and commitment to quality work. While interns showed commendable performance in punctuality and time management, there was room for improvement in attendance.

Despite their competence, the study identified areas for development. Interns had limited exposure to essential bookkeeping tasks, primarily focusing on account balance verification, which limited their hands-on experience and hindered the development of comprehensive bookkeeping skills. While they effectively applied their other accounting and auditing skills and knowledge, there was a need for enhanced mentorship and personal connections to support their professional growth.

Interns faced significant challenges, including difficulties in communication and socialization, adapting

to diverse work environments, and managing language barriers and strict co-workers. They also struggled with the practical application of academic knowledge, dealing with difficult clients, and handling unfamiliar tasks and social anxiety particularly in front-line roles. These challenges indicated the necessity for improved support, training, and a more inclusive work environment.

Overall, the internship program proved to be effective in preparing well-rounded professionals, yet focused efforts were needed to address specific areas for development and enhance the overall internship experience.

### **Recommendations**

This section presented the researchers' recommendations based on the research findings, which will improve the on-the-job training program at the School of Accountancy and Business of Saint Mary's University.

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

**To the Host Training Establishment-** Enhance the diversity of applied basic bookkeeping skills exposure for interns during their internship. Encouraging supervisors to assign more challenging tasks aside from verification of account could enhance the skill development of accounting interns. By broadening the scope of hands-on experiences, interns could develop a wide range of bookkeeping accounting skills, and be preparing for future responsibilities. Furthermore, implement a mentorship programs like convention or open forum to discuss progress, set goals and address any concerns.

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

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

**To the Future Researchers-** They are encouraged to look into the evolving skill requirements within the accounting profession and how internship programs can adapt to meet these changing demands. Moreover, consider conducting comparative studies across different internship programs to identify best practices and areas for improvement in preparing interns for the demands of the accounting profession.



**REFERENCES:**

1. Ahmad, B., Dangi, M., & Mohamad, R. (2018). Does Accounting Internship Affect Students' Knowledge, Soft Skills, and Personal Quality? *Advanced Science Letters*. Vol. 24. 2252-2256. <https://doi.org/10.1166/asl.2018.10928>
2. Aithor. (2024, March 3). *Intern performance evaluation at an organization*. aithor.com <https://aithor.com/essay-examples/intern-performance-evaluation-at-an-organization>
3. Albu, N., Raluca, G.G., & Calu, D.A. (2016). The role of accounting internships in preparing students' transition from school to active life, Bucharest University of Economic Studies, Romania. <https://ideas.repec.org/a/ami/journal/v15y2016i1p131-153.html>
4. An, I., & Mauhay, R. (2016). Interns' Feedback on Industry Partners: Inputs for an Enhanced Internship Program. *Asia Pacific Journal of Education, Arts and Sciences*, Vol. 3 No. 2. <https://asiapjournals.org/download/interns-feedback-on-industry-partners-inputs-for-an-enhanced-internship-program/>
6. Andreev, I. (2023). Learning and Development On-the-Job Training. Retrieved from: [https://www.valamis.com/hub/on-the-job-training#:~:text=On%2Dthe%2Djob%20training%20\(%20OJT%20\)%20is%20a%20practical,%2C%20simulated%2C%20or%20training%20environment.](https://www.valamis.com/hub/on-the-job-training#:~:text=On%2Dthe%2Djob%20training%20(%20OJT%20)%20is%20a%20practical,%2C%20simulated%2C%20or%20training%20environment.)
7. Andrews, J., & Higson, H. (2010). Graduate Employability, 'Soft Skills' Versus 'Hard' Business Knowledge: A European Study. *Taylor Research Group*. <https://www.tandfonline.com/doi/full/10.1080/03797720802522627>
8. Anjum, S. (2020). Impact of internship programs on professional and personal development of business students: a case study from Pakistan. *Futur Bus J* 6, 2 <https://doi.org/10.1186/s43093-019-0007-3>
9. Apostolou, B., Dorminey, J.W., Hassle, J., Rebele, J. (2017). Accounting Education Literature Review. *Journal of accounting education* 43, 1-23, 2018. [https://scholarworks.iupui.edu/server/api/core/bitstreams/408ad099-1bdb-402b-a299-663a137d0270/content?fbclid=IwAR3LSJkRh6C6bQg5qkHx9p6FOAlZknqAjiCIrZiH7FHv\\_rBiYTEExgJ5A](https://scholarworks.iupui.edu/server/api/core/bitstreams/408ad099-1bdb-402b-a299-663a137d0270/content?fbclid=IwAR3LSJkRh6C6bQg5qkHx9p6FOAlZknqAjiCIrZiH7FHv_rBiYTEExgJ5A)
10. Bagiw, H., Felix, M., Macutay, M., Sumawang, W., & Villamera, J. (2016). A Documentary Analysis of the Performance and Experiences of Accountancy On- The- Job Trainees. *Saint Mary's University*.
11. Bawica, I. M. (2021). The Effects of Internship Program on Employability Readiness. *International Journal of Academe and Industry Research*, Volume 2, Issue 3, pp. 86-101. <https://ijair.iiari.org/media/publications/348731-the-university-internship-program-and-it-1b493dc1.pdf>
12. Bouchrika, I. (2023). On the Job Training: OJT Meaning, Advantages & Types. *Research.com*. <https://research.com/careers/on-the-job-training>
13. Bukaliya, R. (2012). The Potential Benefits and Challenges of Internship Programmes in an old Institution: A Case for The Zimbabwe Open University. *International Journal on New Trends in Education and Their Implications*. Volume: 3 Issue: 1 Article: 13 ISSN 1309-6249 <https://www.ajindex.com/dosyalar/makale/acarindex1423904116.pdf>
14. Burley, K. (2017). The History of Job Training. *Bizfluent*. <https://bizfluent.com/info-8366931-history-job-training.html>

15. Capka, J. (2017). Policy Implications of a Proposed Framework to Improve the Accessibility and Effectiveness of Internships in Accounting. Retrieved from: <https://eric.ed.gov/?id=EJ1169409>.
16. Catacutan, K., & Tuliao, A. (2019). On-the-Job Training Program Evaluation of Business Administration and Accountancy Departments of University of Saint Louis. *Universal Journal of Educational Research*. <https://www.academia.edu/resource/work/69549782>
17. Crisostomo, D. T. (2015). Students' perception of the accounting internship program. *Academy of Educational Leadership Journal*, Vol. 19, n° 1, p167-174. [https://www.abacademies.org/articles/AELJ\\_Vol\\_19\\_No\\_3\\_2015.pdf](https://www.abacademies.org/articles/AELJ_Vol_19_No_3_2015.pdf)
18. Cue, E., Butic, D., & Butz-Cue, K. (2023). Work Performance, Habits, and Personality of Hospitality and Tourism Management Student Interns of a Philippine State College: An Industry Perspective. <https://www.jrtdd.com/index.php/journal/article/view/1703/1200>
19. Galeano, N., Morales-Menendez, R., & Cantu, F. (2012). Developing Research Skills in Undergraduate Students through an Internship Program in Research and Innovation. <https://dialnet.unirioja.es/servlet/articulo?codigo=7385653>
20. Gault, J., Leach, E. & Duey, M. (2010), "Effects of business internships on job marketability: the employers' perspective", *Education + Training*, Vol. 52 No. 1, pp. 76-88. <https://doi.org/10.1108/00400911011017690>
21. Heang, L. T., Ching, L. C., Mee, L. Y., & Huei, C. T. (2019). University Education and Employment Challenges: An Evaluation of Fresh Accounting Graduates in Malaysia. *International Journal of Academic Research in Business and Social Sciences*, 9(9), 1061–1076. <https://hrmars.com/index.php/IJARBSS/article/view/6396/University-Education-and-Employment-Challenges-An-Evaluation-of-Fresh-Accounting-Graduates-in-Malaysia>
22. <https://doi.org/10.1108/00400911011017690>
23. [https://hrmars.com/papers\\_submitted/6396/University Education and Employment Challenges An Evaluation of Fresh Accounting Graduates in Malaysia.pdf](https://hrmars.com/papers_submitted/6396/University_Education_and_Employment_Challenges_An_Evaluation_of_Fresh_Accounting_Graduates_in_Malaysia.pdf)
24. <https://www.dpublication.com/wp-content/uploads/2021/03/99-198.pdf>
25. [https://www.emerald.com/insight/content/doi/10.1108/ET-08-2014\\_0093/full/html?fullSc=1](https://www.emerald.com/insight/content/doi/10.1108/ET-08-2014_0093/full/html?fullSc=1)
26. <https://www.grafiati.com/en/literature-selections/curriculum-internship/journal/>
27. [https://www.researchgate.net/publication/327934020\\_Does\\_Accounting\\_Internship\\_Affect\\_Students'\\_Knowledge\\_Soft\\_Skills\\_and\\_Personal\\_Quality](https://www.researchgate.net/publication/327934020_Does_Accounting_Internship_Affect_Students'_Knowledge_Soft_Skills_and_Personal_Quality)
28. Hurst, J. L., & Good, L. K. (2010). A 20-year evolution of internships: implications for retail interns, employers, and educators. *International Review of Retail, Distribution and Consumer Research*. *Distribution and Consumer Research* (1):175-186. <https://www.tandfonline.com/toc/rirr20/20/1>
29. Hurst, J., & Good, L., (2009). A 20-year evolution of internships: implications for retail interns, employers, and educators. *Taylor & Francis Online*. <https://doi.org/10.1080/09593960903498342>
30. Ilana, L., Franklin, D., Hindman, B., & Surin, B. (2017). Anesthesiologists' perceptions of minimum acceptable work habits of nurse anesthetists. . <https://doi.org/10.1016/j.jclinane.2017.01.031>
31. Ilban, M., & Kaşlı, M. (2013). The Influence of Problems Faced During Internships on Interns' Views of Their Profession and Their Intention to Work in the Tourism Industry. *Eurasian Journal of Educational Research*. <https://dspace.balikesir.edu.tr/xmlui/handle/20.500.12462/9363?locale-attribute=en>

32. Ismail, A., Leng, T., & Hui, W. (2004). The Relationship of Relevant Accounting Internship and Subsequent Academic Performance. *Universiti Teknologi Mara*. <http://oarr.uitm.edu.my/id/eprint/20476>
33. Jakling, B., & Natoli, R. (2015). Employability Skills of International Accounting Graduates: Internship Providers' Perspectives, *Education + Training*, ISSN: 0040-0912. <https://www.emerald.com/insight/content/doi/10.1108/ET-08-2014-0093/full/html?skipTracking=true>
34. Kaşlı, M., & İlban, M. O. (2013). The relationship between problems faced during internships and interns' view of profession and intention to work in the tourism industry. *Egitim Arastirmalari-Eurasian Journal of Educational Research*, 52, 79-96. Retrieved from <https://files.eric.ed.gov/fulltext/EJ1060369.pdf>
35. Khoulood, S. (2021). Accounting undergraduates' perception on internship program: Evidence from Tunisia. <https://www.dpublication.com/wp-content/uploads/2021/03/99-198.pdf>
36. Kosanke, J., & Bartholomew, T. (2018). Enhancing On- the- Job Training: From a Checklist to a Performance Evaluation Form. *Training Industry*. <https://trainingindustry.com/blog/measurement-and-analytics/enhancing-on-the-job-training-from-a-checklist-to-a-performance-evaluation-form-cptm/>
37. Lecocq, C. E. (2015). From on- the- job to personalized: history of the training industry. *LinkedIn*. <https://www.linkedin.com/pulse/from-on-the-job-personalized-history-training-industry-lecocq>
38. Licuanan, P. (2017, December 28). *CHED memorandum order no. 104 series of 2017. Revised Guidelines for Student Internship Program in the Philippines (SIPP) for All Programs*. Commission of Higher Education. <https://ofa.upd.edu.ph/wp-content/uploads/2018/04/CMO-No.104-S.2017.pdf>
39. Licuanan, P. (2017, May 09). *CHED memorandum order no. 27 series of 2017. Revised policies, standards, and guidelines for Bachelor of Science in Accountancy (BSA)*. Commission of Higher Education. <https://chedrol.com/wp-content/uploads/2019/07/CMO-27-s-2017.pdf>
40. Licuanan, P. (2017, May 09). *CHED memorandum order no. 28 series of 2017. Policies, standards, and guidelines for the Bachelor of Science in Management Accounting (BSMA)*. Commission of Higher Education. <https://chedrol.com/wp-content/uploads/2019/07/CMO-28-s-2017.pdf>
41. Lyceum of the Philippines University. *Internship Program*. <https://manila.lpu.edu.ph/academics/linkages-and-internships/internship-programs/>
42. Maelah, R., Mohamed, Z. M., Ramli, R., & Aman, A. (2014). Internship for accounting undergraduates: Comparative insights from stakeholders. *Education + Training*. 56. 482-502.10.1108/ET-09-2012-0088. <https://www.emerald.com/insight/content/doi/10.1108/ET-09-2012-0088/full/html>
43. Mehrdad, A., Salehi, M., & Shahnava, A. (2009). A Study of on-the-Job Training Effectiveness: Empirical Evidence of Iran. *International Journal of Business and Management*. <https://www.ccsenet.org/journal/index.php/ijbm/article/view/4207>
44. Micabalo, K., Montilla, R., & Cano, J. (2020). Consistency of University Internship Program in the Philippines. *Asian Journal of Engineering and Applied Technology*. <https://www.academia.edu/resource/work/98021083>
45. Mohd Jaffri, A.B., R.J. Harun, K.N.C.K. Yusof and I.M. Tahir, 2011. Business and accounting students' perceptions on industrial internship program. *Journal of Education and Vocational Research*, 1(3): 72-79.

46. Mota, L. (2019). The History of On- the- Job Training. *ojt.com*. <https://ojt.com/history-ojt/>
47. Parveen, S., & Mirza, N. (2012). Internship Program in Education: Effectiveness, Problems and Prospects. Macrothink Institute. <https://EconPapers.repec.org/RePEc:mth:ijld88:v:2:y:2012:i:1:p:487-498>
48. Plaza, O., & Sual, R. (2017). Student Internship Program of the Philippines and 21st Century Competencies: Basis for the Improvement of On-the-Job Training. *Liceo Journal of Higher Education Research* <link.gale.com/apps/doc/A568727548/AONE?u=anon~e59c6cde&sid=googleScholar&xid=5b83cec9>.
49. Ramli, J., Surbaini, K. N., Kadir, M. R. A., & Abidin, Z. Z. (2013). Examining Pre-Internship Expectations among Employers on the Students' Characteristics and Internship Program: *The Empirical Study of Malaysian Government-Linked Company's University*. *Management* 2013, 3(2): 112-120. <http://article.sapub.org/10.5923.j.mm.20130302.08.html>
50. Rosli, M., Rahman, A., & Yahya, N. (2016). Internship For Accounting Undergraduates of Unisel: Comparative Insights from Stakeholders. Faculty of Business, Universiti Selangor (UNISEL). [https://scholar.google.com/citations?view\\_op=view\\_citation&hl=en&user=aLkWQkYAAAAJ&citation\\_for\\_view=aLkWQkYAAAAJ:d1gkVwhDpl0C](https://scholar.google.com/citations?view_op=view_citation&hl=en&user=aLkWQkYAAAAJ&citation_for_view=aLkWQkYAAAAJ:d1gkVwhDpl0C)
51. Saint Mary's University. *A brief history*. <https://smu.edu.ph/history/>
52. Sirisilla, S. (2023). Bridging the Gap: Overcome these 7 flaws in descriptive research design. <https://www.enago.com/academy/descriptive-research-design/>
53. Valamis. (2023). On- the- job training. *Valamis*. <https://www.valamis.com/hub/on-the-job-training#:~:text=with%20best%20practices-,What%20is%20on%2Dthe%2Djob%20training%3F,%2C%20simulated%2C%20or%20training%20environment>.
54. Warinda, T. (2013). Accounting Students' Evaluation of Internship Experiences from a Skills Perspective. *International Journal of Asian Social Science*, 3(3), 783–799. Retrieved from <https://archive.aessweb.com/index.php/5007/article/view/2454>
55. Zehr, S. M., & Korte, R. (2020). "Student internship experiences: learning about the workplace", *Education + Training*, Vol. 62 No. 3, pp. 311-324. <https://doi.org/10.1108/ET-11-2018-0236>