

**THE RELATIONSHIP BETWEEN ACCOUNTING
INTERNSHIPS AND CHANGES IN STUDENTS'
PERCEPTIONS OF THE IMPORTANCE OF
CERTAIN JOB ATTRIBUTES**

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ABSTRACT

Accounting internship programs have been implemented in ITM for many years. Despite the continuing effort to expose students with the working environment, very small numbers of ITM accounting graduates actually become public accountants. Among commonly cited reasons is the presence of “occupational reality shock” when there is a gap between the expectations of students and the realities of the profession. This paper investigates whether such programs are effective in changing the perceptions of interns regarding several job attributes towards more realistic expectations. Also, possible factors affecting their perceptions were examined. A survey was conducted by distributing questionnaires to 160 interns and 190 non-interns . The results indicated weak support for the effectiveness of internship in changing the perceptions of ITM accounting students. Moreover, factors such as gender, type of organisation and types of work performed did not significantly affect perceptions except for a few attributes. These findings suggested that internship may not be effective specifically in terms of changing their perceptions and so contradicts findings from similar prior research.

CHAPTER 1

INTRODUCTION

1.1 Introduction

The implementation of accounting internship programs has been regarded as a practical and beneficial means of applying the knowledge gained in the classroom when graduates enter the accounting profession. In Malaysia, several universities and institutes of higher learning have already incorporated internships into the academic curriculum, including MARA Institute of Technology (ITM). In this institute, the Bachelor of Accountancy students are required to undergo their practical training in their fourth semester of study which would normally involve a period of 24 weeks.

Previous studies in accounting internships have generally investigated the potential benefits to affected groups, specifically to the student-interns, participating schools and the corporate employer. One aspect that has attracted much attention in the literature is the concept of “Occupational Reality Shock” (ORS) when students finally enter the accounting profession (Accounting