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Internship Prep for Accounting Students

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Internships are an integral part of accounting education, which provides opportunities for students to put into practice what they have learned in class in actual work situations. Yet, the return on internships is largely determined by the students' state of readiness. Referring to some of the latest research, the debate invites attention to the necessity of coordinating university education with the requirements of the work environment to narrow the existing divide between the output of graduates and employer expectations.

Internships have become increasingly important in the training of capable accounting practitioners. Internships act as a bridge, which students cross to move from classroom learning to organisational learning. But how much a student gets out of an internship typically depends on how thoroughly they are prepped ahead of time. Readiness for internship encompasses not only academic preparation but also attitudes, ethics, and technical skills (Hussin et al., 2024). In the age of digital accounting solutions and fast-paced, changing business procedures, the preparedness of interns should be a mixture of old and new.



Recent studies by Zulkarnain and Mujahidin (2023) suggest that, despite technical skills being highly promoted within accounting programs, many students show a lack of preparation for ethics and communication. Similarly, Joseph et al. (2024) assert that academic institutions that offer internship mentorship, structured feedback, and reflection-based learning opportunities are more likely to earn students' internships. Low et al. (2024) also echo this, stating that practical knowledge of accounting software and digital platforms makes a student better at applying it within a business environment. Taken together, the data from these studies suggest the necessity for a comprehensive design lesson that integrates pedagogy, ethics, classroom management, and student learning needs.

Internship Readiness Dimensions

Readiness for internship among accounting students may be considered along three dimensions, such as Knowledge and Ethical Awareness, Professional Behaviour and Communication, and Technology and Device Preparedness. These are the areas that build the bridge into the professional accounting world and are crucial for a beneficial internship experience.

Internship success so frequently finds its roots in an academic foundation. Students should also be familiar with relevant accounting subjects like financial reporting, auditing, and taxation. But information is not enough if it's not professional. According to the International Federation of Accountants (IFAC, 2015), ethics are the foundation of accounting. Interns should demonstrate integrity, confidentiality, and a sense of responsibility. Internship evaluations from employers always stress the importance of communication, teamwork, and self-discipline (Hussin et al., 2024). Success favours students who can take initiative, use feedback, and gel with a team. According to Joseph et al. (2024), mentoring and clearly defined tasks are key to promoting students' involvement and professional development.

Contemporary accounting now operates on software and digital platforms. Therefore, interns must be skilled in the real digital world. Low et al. (2024) claim that experience working with Microsoft Excel, accounting software programs (e.g., SQL, AutoCount, UBS, QuickBooks), as well as cloud tools such as Google Drive or OneDrive, will improve productivity and reduce employee training hours. Students should also have access to the minimum requirements for hardware: a working laptop, stable internet connectivity, especially in a hybrid/remote mode. Table 1 shows the minimum technology readiness requirement for interns.

Table 1: The minimum technology readiness requirement

Area	Expectation
Hardware	A laptop with a current operating system and a stable internet connection
Software	Excel (pivot tables, formulas), accounting software (UBS, Xero)
Communication Tools	Zoom, Microsoft Teams, Slack
Cloud Storage	Google Drive, OneDrive for document management

Conclusion

Internship readiness in accounting education is no longer shunned for only academic purposes. By graduating students who are respectful, digitally literate, and possess life skills, they satisfy the expectations of industry internship providers. Recent literature suggests that the amalgamation of academic content, professional development, and digital exposure prepares students to experience a richer internship. As such, universities need to reconsider how they prepare students through internships and offer them a more comprehensive, applied experience.

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