

An inquiry on the on-the-job training experiences of accounting interns

Describiendo las experiencias de capacitación en el trabajo de los contratados

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ABSTRACT

This study examines the experiences of accounting interns during their On-the-Job Training (OJT) program in accounting firms, banking institutions, and government agencies. The research participants, who graduated from the accountancy program in 2022-2023, have completed the OJT program and are currently employed. Using the cognitive apprenticeship theory, the researchers explored the experiences of interns in their PJT. During their OJT, the accounting interns experienced immersive training, practical application, and interactions with colleagues. The on-the-job training experiences of the Accounting Interns contribute to their overall professional development and personal growth through building professionalism, developing workplace skills, employing adaptive resilience, and cultivating reflective learning. The OJT experiences prepare the Accounting Interns for their current job because they have developed positive workplace behaviour and efficiency. The challenges encountered by the Accounting Interns during OJT are unrelated or unfamiliar tasks, problems with social skills, difficulty in task organization, and difficulty adjusting to work culture and protocols. Accounting Interns cope with the challenges during their OJT through self-initiated learning, seeking help from colleagues, building confidence, time management, and observing professionalism. Furthermore, the OJT program combined academic knowledge with practical skills to improve students' career readiness. The experience prepared them for professional challenges in their fields. The findings of this study contribute to the exploration of the accountancy students during their OJT. Moreover, other students can find ways on how to deal with encountered problems as they undergo the OJT program.

Keywords. Accounting Intern, On-the-Job Training, Training Experience, Professional Development, Internship Challenge

RESUMEN

Las pasantías brindan a los estudiantes la oportunidad de aplicar conocimientos teóricos, mejorar habilidades esenciales y explorar posibles trayectorias profesionales. Este estudio se centra en las experiencias de capacitación de pasantes de contabilidad en empresas, instituciones bancarias y agencias gubernamentales. Utilizando un enfoque de estudio de caso, se empleará un análisis cualitativo para describir las experiencias durante la Capacitación en el Trabajo (OJT) de aquellos que se graduaron en el año académico 2022-2023 y que actualmente están empleados. Durante su OJT, los pasantes de contabilidad experimentaron capacitación inmersiva, aplicación práctica e interacciones con colegas. Estas experiencias contribuyen al desarrollo profesional y al crecimiento personal al fomentar el profesionalismo, el desarrollo de habilidades laborales y la aplicación de la resiliencia adaptativa. Preparan a los pasantes para sus trabajos actuales al cultivar comportamientos positivos y eficiencia en el entorno laboral. Los desafíos durante el OJT incluyen tareas no relacionadas, problemas sociales, dificultades organizativas y adaptación a la cultura laboral. Los pasantes enfrentan estos desafíos con aprendizaje autodirigido, buscando ayuda de colegas, construyendo confianza, gestionando el tiempo y observando profesionalismo. El programa OJT mejora la preparación profesional al combinar conocimiento académico con habilidades prácticas, proporcionando a los estudiantes experiencia práctica para enfrentar desafíos en sus campos elegidos. En síntesis, este estudio destaca la importancia de las pasantías como un puente efectivo entre la teoría académica y la aplicación práctica, mejorando significativamente la preparación y el desarrollo de los estudiantes para sus futuras carreras profesionales.

Palabras clave. Becarios de contabilidad, Formación en el puesto de trabajo, Experiencias de formación, Desarrollo profesional, and Retos de las prácticas

INTRODUCTION

Every educational establishment must ensure its graduates are employable and prepared to enter the real world after graduation (Diokno & Peprah, 2021). Because of this, it is crucial to prepare students while in college. They must develop soft learning skills, which are helpful during an internship. Soft skills are social behavior traits that include communication skills and leadership potential (deRidder et al., 2014) and relate to attitudes and intuitions (Martin & Pear, 2007). Soft skills are crucial in all circumstances, not just in dealing with clients and customers but also in interacting with co-workers (Highhouse et al., 2016).

Technical skills are knowledge and abilities required to complete particular activities, which are usually valuable and related to mechanical information technology, math, or science (Perry & Haluska, 2016). These skills are essential as students can apply what they learn in class in a practical setting via internship (Mello, 2006; Mrvica, 2007).

An increasing number of educational institutions claimed that internship programs are an excellent way for students to prepare for their careers and professional lives. They provided students with practical job experience (Anjum, 2020). Students participating in internship programs scored well on every aspect of the job preparation construct. They were aware of what their employers expected of them in the workplace. They could successfully utilize the fundamental academic abilities, higher-order abilities, and professional skills needed by employers on the job. They prioritized intrinsic incentives over extrinsic ones (Kapareliotis et al., 2019).

On-the-Job Training (OJT) is a three-way partnership that includes higher education (university or college), industry partners (employment site), and student interns (Dean et al., 2019). It serves as a prelude to actualizing students' capacity concerning rational thinking and problem-solving learned throughout all the practices conducted during the lower year level. It exhibits students to be prepared and hands-on in using their competencies and skills, pointing to a familiarity with the industry. The term "On-the-Job Training" (OJT) refers to activities done at a person's place of employment to enhance the knowledge and abilities needed by staff members to carry out a particular task inside the workplace (Vasanthi & Basariya, 2019).

This program aids in strengthening skills, boosting confidence, helping students understand the values of the field, learning to communicate, and facilitating the students' career growth. Hands-on Training or On-the-Job Training (OJT) is the most efficient way to help students enhance their competence and skills; the method exposes students to several fields and learning (Bala et al., 2010). Internships are a crucial part of bolstering students' lectures in theories in the classrooms (Baker et al., 2000). Therefore, in participation with the industry partners, students are exposed to the actual workplace and given a task about their respective courses.

An industry is a classification that refers to groups of companies that are related based on their primary business activities. According to the Commission on Higher Education (CHED) Memorandum No. 104 Series 2017 Section 2, they produce goods or related services within an economy. Moreover, the industry partners have settled their roles and responsibilities and provided rules for any circumstance during On-the-Job Training (OJT). Industry partners include but are not limited to government agencies, accounting firms, and banking institutions. Despite the company supervisor's expectation for students to be more creative and possess cognitive skills, they regard students as having good social skills and easily fitting into the company's culture (Grande & Estebanez, 2020). It signifies that they anticipate the students' competencies with assistance from the said industries be more equipped for the actual work. In other research, trainee characteristics

are the qualities that trainees bring to the training circumstances (Sahoo & Mishra, 2019; Wen & Lin, 2014).

On-the-Job (OJT) is one basis for the student's progression, which is essential when they are finished and equipped to confront their career path or the actual field. Participating in these programs also helps students learn skills that are more difficult to teach in traditional classroom settings, like working with peers and taking responsibility for others, understanding the protocol or etiquette needed in particular professional settings, and acting appropriately when interacting with mentors or supervisors in situations that mimic a future work relationship. Students gain confidence as they prepare for and decide on their future career routes thanks to this hands-on experience. In addition, experience learning programs offer students an opportunity to work on skills that are difficult to duplicate in typical classroom settings but will be necessary for success in their employment after graduation, in addition to enhancing their analytical abilities (Bradberry & De Maio, 2018).

Students will progress in the industry, become accustomed to the work culture, attain more confidence, establish social interaction skills, carry out problem-solving activities, and yearn for accomplishment in a career when students obtain positive learning experiences (Karunaratne & Perera, 2019). However, not all encounter the same when compared to the time CoVID-19 entered the scene. The pandemic impacted remote working and learning worldwide, considerably disturbing internships, resulting in fewer positions and necessary adjustments to the internship scope (Chien Teng et al., 2022).

In the National context of the Philippines, this Training is mandated by the Commission on Higher Education (CHED) Memorandum No. 104 series of 2017 Section 1, *providing students an opportunity to complement their formal learning with practical knowledge, skills, and desirable attitudes and to attain hands-on experience in recognized Host Training Establishment (HTE)*. On-the-Job Training occurs in the employee's regular working environment, allowing students to acquire all the skills and knowledge needed (Ibrahim et al., 2020). said it effectively equips students with the necessary skills and knowledge for their future careers. Through OJT, students improve their possibilities for future employment and professional advancement (Delelis, 2016).

Learning outcomes and job performance are the two standard measures of training effectiveness (Ibrahim et al., 2020). Training outcomes can either be qualitative (acquiring knowledge and skills) or quantitative (financial performance and training marks), which refers to training goals (Tziner et al., 2007). To further improve future training, the learning outcomes assess what students have learned and have not (Kraiger et al., 1993). It conveys that achieving positive outcomes requires appropriately selected industry partners and proper task assignments.

Choosing an internship site is one of the phenomena that students face. The students choose the training ground, and their tasks will be determined by what company or management assigns them. Students pursuing accounting will choose a job related to their studies, such as working for an accounting firm, a bank, or the government. These following multi-group job duties will help undergraduate accounting students prepare for their chosen careers in the future and serve as a guide for their personal growth. The conflict arises when a student fails to select a facility that fits the course. Industry partners seek to increase students' abilities to be better and learn more effectively and independently, which enhances their employability and attitudes toward work (Matriano et al., 2021). In default of this causes a disadvantage for the student, examining the Multi-group (Government Agency, Accounting Firms, and Banking Institution) impact on student's skills, knowledge acquisition, and overall professional growth is necessary. One study sought to address the research gap surrounding trainee-related factors and their impact on the effectiveness of OJT programs (Amoguis et al., 2019). By addressing this research problem, filling the gap provides valuable insights that can inform curriculum development, instructional strategies, and policy-making in accounting education.

As part of the Academe-Industry linkage, one of the institutions here in Pagadian City offers an Internship program to Accounting students as part of the curriculum requirement (CHED MEMO No. 104 Series 2017, Section 9). This institution prepares to assist in fostering, administering, and guiding students in developing their professional growth and providing them with opportunities to work in a position that will test their abilities and knowledge connected to their chosen path. Students begin their On-the-Job Training during their first semester of the academic year. The duration of the internship program shall be up to a maximum of five months under the approved curriculum (CHED MEMO No. 104 Series 2017, Section 11). Students must complete the internship as one of the subjects this semester since each student will train in a different setting.

There has been much study on the perceptions and immediate impacts of On-The-Job (OJT) programs for accounting students, but the long-term effects of OJT on graduates' career paths and job satisfaction should be known more. It would benefit accounting education institutions, companies, and governments to understand better how internships affect graduates' professional growth over time. Furthermore, evaluating factors that support long-term career success and job satisfaction among accounting students who participated in training might help identify best practices for creating and implementing efficient OJT Programs in the accounting field. The researchers are mainly concerned with the responsibilities and applicability of tasks assigned to accounting interns throughout their On-the-Job Training program and accounting students' perceptions of the first semester OJT Program. The researchers seek to discover if various task assignments from multigroup organizations provide the same significant task to their professional development.

Based on the literature, there are some studies exploring the OJT of students. However, there were limited studies highlighting the OJT experiences of accounting students. Furthermore, none of them sought to compare the OJT experience from different agencies such as accounting firms, government agencies, and bank institutions. Thus, the motivation for undertaking this study stems from recognizing the critical role that accounting education plays in producing competent professionals who can contribute to the economic growth and development of the Philippines. This research provides valuable insights that can inform curriculum development, instructional strategies, and policy-making in accounting education by describing accounting interns' On-the-Job Training experiences. The findings of this study can contribute to the continuous improvement of accounting education programs, enhance students' readiness for the accounting profession, and ultimately support the economic growth and development of the Philippines. The researchers can determine whether or not an On-the-Job (OJT) program will genuinely help Accounting Students in the development of their abilities as well as their expertise in their preferred field of work. Since only some students are still determining their intended tasks and where their OJT will occur, this goal is to inspire students to become prepared with the knowledge and skills needed to decide on their professional path and progress as accountancy students.

This research is grounded in the Cognitive Apprenticeship Theory by Collins et al., (1989). The theory proposes that learning and growth occur through apprenticeship-like experiences, in which learners learn from experts through observation, guidance, and practice. The Cognitive Apprenticeship Theory offers a framework for comprehending the acquisition and development of accounting skills and competencies among students, particularly in the context of On-the-Job task assignments. Task assignments in a professional environment allow students to participate in realistic, practical duties with the support and mentorship of experienced professionals who presume the role of cognitive apprenticeship providers.

Following the cognitive apprenticeship theory, the study aimed to answer the central question, "How do accounting interns describe their experiences during their on-the-job training?" Furthermore, this study explored answers about the accounting interns' experiences in their OJT, the contribution of the OJT to their professional development and personal growth, the

ways how the OJT experiences prepare them for employment, the challenges encountered during the OJT program, and the ways these interns deal with their encountered challenges.

METHODOLOGY

Research Design

The Researchers adopted the qualitative Case Study method using the Merriam approach to describe the Training Experiences of Accounting Interns. A case study is an in-depth exploration of a "contemporary phenomenon" in its actual setting. It also allows gathering many types of information, including documents, interviews, observations, surveys, and others, with regards to the situation and gives a chance to a closer look at the organization of an individual, as well as their internal operations and interactions with others (Schoch, 2020). For this study, the researchers used multi-cases namely the accounting interns assigned in accounting firms, in government agencies, and banking institutions. The study aimed to analyse the experiences of interns when assigned in different agencies.

Research Environment

The research was conducted at different firms and organizations in Pagadian City, including accounting firms, banking institutions, and government agencies. This research environment is selected based on its relevance and significance within the context of research problems. It gives a setting for describing the perspectives and experiences of accounting students on On-the-Job Training. The research problem is commonly observed in the study's environment due to including On-the-Job Training as an integral part of the accounting curriculum. By focusing on these firms and organizations, the study can understand how these tasks influence the development of accounting students.

Research Participants

The Purposive sampling technique was used for this study. Purposive Sampling is a sampling technique to select participants based on specific characteristics or criteria relevant to the study's objective. The research participants of this study were determined based on the following sampling criteria. Firstly, the participants must graduate from the accountancy program to ensure they have a background and understanding of accounting concepts. Secondly, the research participants completed an On-the-Job training (OJT) program and coursework aligned with the accounting curriculum. Lastly, participants must be employed to describe the program's applicability. The criteria proved that the participants have experience in internships or practical exposure in different institutions such as accounting firms, government agencies, and banking firms. The study aims to gather significant and relevant data by carefully selecting participants who meet specific criteria. It enables an in-depth assessment of the influence of on-the-job task assignments on the development of accounting students.

The study's target participants are individuals who have graduated from the accountancy program, completed the On-the-Job Training (OJT) program as part of their academic curriculum, and are currently employed. Participants are selected based on their availability and voluntary commitment to engage in the study. Multigroups consist of Accounting Firm, Government Agency, and Banking Institution. There are a total of 9 participants involved in this study, each contributing valuable insights based on their experiences and perspective. To identify, there are three participants each Multigroup. The basis for selecting participants in Multigroup are based on the participant's On-the-Job Training placement during their internship, not on the current placement of the participant's job.

Research Instruments

The researchers are the main instrument of this study, guided by an interview protocol. To begin, the researchers have utilized different methodologies to gather data from the participants to examine the influence of on-the-job task assignments on the professional growth of accounting students. The research instruments used for this study include an interview guide, observational notes, and audio and video recordings. The interview guide comprises a series of open-ended questions to explore the participants' experiences, perspectives, and insights about on-the-job task assignments and their influence on personal growth. The interview guide was formulated to be easily understood by the participants, thus encouraging effective communication and understanding. The interview guide questions were designed to correspond with the specific research questions articulated in the problem statement. Furthermore, the researchers ensured that interview protocol focused only on the experiences of the research participants.

Data Gathering Procedure

The process of gathering the necessary information for this study first consisted of requesting permission to conduct the research from the appropriate authorities. The researchers sought approval for the study by contacting their respective academic Institutions, departments, or ethics committees. The research's purpose and objectives were communicated effectively, and all necessary paperwork or documentation was completed. After getting the needed permissions, the researchers began recruiting participants. The study focused on individuals who have completed an accountancy program and obtained a degree. The researchers used various methods to ascertain and extend invitations to potential participants, including but not limited to establishing communication with alum associations, connections with accounting firms, and utilizing social media platforms.

After receiving confirmation of the graduates' participation, the researchers arranged individual interviews with each participant. The interviews were conducted in a setting that prioritizes privacy and comfort, out in a setting that prioritizes privacy and comfort, safeguarding confidentiality, and fostering an environment conducive to open and honest communication. The researchers employed an unstructured interview methodology, which enabled them to conduct a comprehensive and open questioning into the participants' experiences and perspectives regarding the impact of on-the-job task assignments on their personal growth and development.

During the interviews, the researchers engaged in active listening, used engaging inquiries, and developed an atmosphere that encouraged participants to express their thoughts, insights and provide examples about their task assignments in the workplace. The interviews were recorded in either audio or video format, with the prior permission of the participants, to ensure the precise documentation of the data for later analysis. Additionally, the researchers developed a language that the participants understand. Suppose the participants mainly speak a language different from the language in which the Researcher is fluent. In that case, the interview guide was translated into the vernacular to guarantee clear communication and an accurate understanding. The problem statement served as the basis for the interview guide, which was modified to answer the research questions provided in that document. The participants' experiences with on-the-job task assignments, the skills and information obtained via these assignments, their opinions of the value of their professional growth, and any problems or advantages they faced will be some of the subjects that will be covered in this process.

The researchers compiled and arranged the interview data after the data-gathering phase. They subsequently used tools for qualitative data analysis to find recurrent themes, patterns, and insights in the data. The data was encoded, categorized, and interpreted as part of this procedure to conclude pertinent to the study goals.

Data Analysis

Analyzing data through Merriam's Approach to Case Study uses "constructivism," which is appropriate to the study. She stated that all forms of qualitative research are founded on the fundamental philosophical assumption that people's interactions with their social environments construct reality (Merriam, 1998). This approach means that the qualitative Researchers aim to understand the meaning, knowledge, or intent people construct. Merriam explained that the Researchers create a reality specific to the research situation, which interacts with how other individuals see or interpret their experiences.

To arrive at the categories, the researchers employed the coding process. The researchers started with the open coding of the individual transcripts. From the open codes, they employed axial or focused coding to establish patterns in the data. From there, the different categories emerged. As the researchers came up with categories, they made sure that their category naming is aligned with the Merriam's criteria of category generation.

Ethical Considerations in Research

Ethical consideration in conducting qualitative research is necessary to ensure transparency and effective communication between the Researcher and research participants (Husband, 2020). Here are some principles that researchers must observe to conduct a good interview and obtain information effectively:

Confidentiality. Researchers make sure that research participants' privacy is kept confidential, and the utilization of their responses in this interview will only be confined to research purposes.

Informed consent. The researchers asked each accounting graduate if it was okay to answer the interview provided the research adviser signed a letter.

Voluntary Participation. No one should feel forced to participate in something it does not want to. It was allowed to accept or reject an interview with the researchers. If not, the researchers respected its decision and will proceed to other respondents who agree.

RESULTS

The responses obtained in the interview form the basis for this section of the study, which describes the accounting intern's training experiences and the stages they go through to complete their Internship. The researchers conducted an empirical investigation to analyze the experiences of accounting interns during their On-the-Job Training (OJT). This study aims to gain insight into accounting interns' on-the-job training (OJT) experiences across different organizations. The study included accounting interns who completed on-the-job training (OJT) as a requirement for their education or professional development. The researchers assigned each participant a distinct code to protect confidentiality, such as A0# (Accounting Firm), B0# (Banking Institution), and G0# (Government Agency).

This study examines the experiences of accounting interns during their on-the-job training (OJT) to understand the challenges, learning opportunities, and skill development during this important phase of their education and professional growth. The researchers aim to address the key questions outlined in the statement of the problem, shedding light on various aspects of the accounting internship experience. The following sections highlight the Statement of the Problem (SOP) *Experiences of Accounting Interns, the Internship's contribution to overall Professional Development and Personal Growth, the Significance of Internship for Interns' current job, Challenges encountered during Internship, and Accounting Interns' Coping Mechanism to their Challenges.*

Experiences of Accounting Interns

Interns can obtain experience or fulfill criteria for their courses or programs by participating in an accounting internship at a place of business that is related to their studies. The responses were

provided to give the information necessary for understanding and identifying the experiences of accounting interns during On-the-Job Training. After the conducted interview, these subcategories emerged which are Immersive Training, Practical Application, and Interaction with Colleagues.

Immersive Training

The first subcategory that emerged from this category is Immersive Training. It focused on exploration of hands-on, practical learning in a real work environment. This subcategory is essential for a comprehensive training approach, as it enables participants to gain practical skills and valuable insights that can be directly applied in real-world situations.

Case 1:

"My coworkers taught me the real-time process on how to prepare Financial Reports, that includes, scanning of firm's Bank and Other Financial Statements, organizing a Chart of Accounts uniquely for the business' nature of transactions, Categorizing each transaction to its proper line account, Book Reconciliation, and Auditing." - A01

"During our on-the-job training, we all have our first-time experiences, and, in my case, it was a first for me to use accounting software such as QuickBooks, Xero, etc." - A02

Case 2:

"I interned at Landbank in Pagadian. My main job was to assist the assistant manager at that time. Usually, I would encode and print things for her like refunds, lost cards, transfer of funds, and any mailings to be sent to other branches. That's what I mostly did. Additionally, I arranged confidential and other related bank documents under her supervision. But that's not all I did; I also assisted in preparing transaction documents. We had a new account section where we opened accounts at Landbank. There were specific requirements that clients needed to provide, and we guided clients on what they needed to do, what forms to fill out, and typically prepared the necessary documents for them." - B02

Case 3:

"Regarding specific experiences, about half of our internship involved clerical work, paperwork, and data encoding for clients. However, in the marketing department, we were more involved in directly assisting clients with their accounts." - G01

"They didn't place me in the (accounting) department; their accounting office is quite small. Instead, they assigned us to the customer service part, where the tasks were less related to accounting. It was more about customer service and working with computers because SSS has shifted most of its processes online, including account creation and all things related to SSS. So, I mostly experienced customer service tasks, with very little related to accounting." - G02

"I've done my OJT in the Philippines Statistics Authority and was assigned to the Admin Department. Our task involves assisting them with paperwork like

arranging some surveys since PSA is more on statistics, they collect and analyze surveys.” - G03

Based on the responses from the participants, it indicates that work settings in accounting firms, bank institutions and government agencies may vary due to exposure to real-world environments. However, they have in common tasks that accounting interns can apply accounting principles to perform common tasks, which helps them gain practical experience in their respective fields. Based on the accounting interns' responses about their experiences reveals that they engage in real-world scenarios. It shows that the nature of the departmental placement and industry specifics significantly influence the intern's experiences. In Case 1, the interns gained valuable experience in financial reporting and using accounting software, which aligns with standard accounting responsibilities. Case 2 demonstrates a diverse range of tasks within a banking setting, encompassing clerical duties, customer service, and accounting-related responsibilities. However, Case 3 illustrates the significant variation in an intern's experience within a single organization. One intern performed clerical tasks and encoded data, while another had limited experience in accounting, indicating the impact of departmental assignments.

The Accounting Internship Instructor observes the improvement in the quality of tasks assigned to accounting interns compared to the past. Before, interns were assigned tasks that were not directly related to their chosen field. Their observations highlight a favourable shift towards giving interns more relevant and meaningful work, connecting their tasks with the actual demands of the accounting profession. It is crucial to understand whether the industry partner is doing their part to allow the student or trainee to work with the particular department or area where they can best apply the theories, principles, and concepts learned in the classroom. In order to ensure that the trainees are learning effectively, it is also essential to determine whether they will be supervising the student or trainee throughout the on-the-job training program, according to Matriano et al. (2021).

Practical Application

The subcategory of "Practical Application" is the second category and provides accounting interns with the chance to apply their theoretical knowledge gained from academic studies to real-life situations and tasks. Below are the following evidence statements:

Case 1:

"Substantially, I was able to experience some of the things that our professors discussed from the Accounting Textbooks." - A01

"The experience was quite fun because I really did learn a lot and I was able to apply the things I've learned in the classroom." - A02

"In the classroom, we only know the standards, but when it comes to work, we apply what we have learned. I have a part-time job, and my work was converted into OJT because it is related to my course. I have experienced using software like QuickBooks, and I had difficulties because in accounting, there are different perspectives we have in the bank and the books, and since I was new to the software." - A03

Case 2:

"Many like being there; school is quite different from actual work. So, during our OJT, they introduced us to the balance sheet and the ledger and how to create them. For instance, if it doesn't balance, what steps to take to reconcile it. There

are also accumulations, their daily accumulations, and they also have balance sheets every month, which they need to reconcile daily, and they call these "accums." - B01

Based on the data provided by the participants, the experience of an accounting intern during their internship involves applying theoretical knowledge to real-world situations. Case 1 points out interns' successful application of theoretical knowledge gained in the classroom with practical skills in a professional setting. They described occasions when they faced self-doubt but found it beneficial for learning and applying their knowledge to real client services. Case 2 emphasizes the contrast between classroom education and the complexities of the work environment. The Internship provided practical experience in tasks such as balance sheet preparation, ledger management, and reconciliation, highlighting the significance of applying theoretical knowledge to real-world accounting responsibilities. These cases highlight the significant impact of Practical Application on the experiences of accounting interns, encouraging their growth and development in the field. In contrast, in Case 3, which pertains to government entities, based on the responses from the participants in government the subcategory practical application did not emerge in the same way in Accounting firms and Banking Institutions. Accounting interns in government entities had less practical application than those working in the private sector. This distinction reveals a potential difference in implementing theoretical knowledge in government accounting positions.

In accordance with the Cognitive Apprenticeship Theory, developed by Collins et al. in 1989, these experiences can be further explained. The theory implies that learning in a professional environment typically corresponds to a cognitive apprenticeship model. In this model, accounting interns, as novices, acquire knowledge and skills from experienced professionals, acting as experts, through guided participation and practical application. Cases 1 and 2 illustrate the apprenticeship model, where interns acquire valuable skills and knowledge by actively participating in accounting tasks under the supervision of experienced colleagues.

According to Diokno and Pephrah (2021), there must be a match between the output of the tertiary educational institution and the present demands of professionals needed for the labor workforce. It corresponds to the fact that participants can work within the constraints of the workplace since they are able to utilize knowledge-based accounting in their respective positions (Birondo et al., 2024).

Interaction with Colleagues

The third subcategory that emerged is Interaction with Colleagues. This subcategory pertains to the environment and culture of the workplace, including the friendliness of coworkers and superiors, among other aspects. The following evidence statement is shown below:

Case 2:

"Regarding interaction with colleagues, It was okay; they were very friendly. They didn't treat us, the OJT interns, as lower than them; they treated us as equals." - B01

"So far, so good since the individual who assisted me in applying there is one of my family's closest friends; everything is okay. He is one of the workers who handled us. So, it is okay because we have already established a connection with one another and with our other colleagues. After all, we have developed genuine relationships with all of them through time. So, they treated us like we were fellow employees." - B03

Case 3:

"First of all, I did my Internship at the PAG-IBIG branch in Pagadian, and I was assigned to the marketing department. My experience there was quite enjoyable, and I felt lucky because the work culture at PAG-IBIG was excellent. Their workplace was healthy, not overly strict, and everyone was very friendly. They always had smiles on their faces, and it was infectious. Even the security guard would greet you with a "good morning, ma'am."- G01

"It was good regarding the relationship with our colleagues, since they are fun to be with, which has become easy in building relationships with them that up until now, we still have communication from time to time getting some life updates." - G03

Interaction with colleagues is practically the same in different offices. The claim of having great colleagues that lighten their working experiences and be able to compare the knowledge to the actual working process. The responses of accounting interns highlight various aspects of their experiences, with work culture being one of the subcategories. The interns experienced positive views about their workplace environments in this particular subcategory. Participants consistently observed that their colleagues and superiors were friendly and approachable, highlighting a strong sense of equality and camaraderie. The interns observed that their colleagues treated them as peers, building relationships beyond the Internship's boundaries. They described workplaces that showed a harmonious and welcoming environment, where a balance between discipline and friendly interactions was maintained. The positive work culture encouraged productivity and assisted the development of long-lasting relationships among interns and colleagues, which persisted beyond the internship period.

In contrast in Cases 2 and 3, the interns at the accounting firm in Case 1 failed to discuss the development of important or long-lasting relationships with their colleagues. The interns in Case 1 experienced a less inclusive and interactive work environment, which hindered the development of strong relationships and effective communication. The difference in work culture between these settings creates a clear contrast in the experiences of accounting interns.

It is in workplace communication that the organization comes into being. It helps build a shared knowledge of crucial work-related issues through workplace communication. Interaction between parties makes it possible to decide on the meanings of teamwork and establish shared objectives (Valo & Mikkola, 2020).

Internship's Contribution to Overall Professional Development and Personal Growth

Professional development focuses on enhancing the interns' knowledge and abilities, which can increase their productivity at work. At the same time, personal growth emphasizes their communication and social skills and other aspects of their emotional well-being. After the interview, these subcategories emerged: *Building Professionalism, Developing Workplace Skills, Employing Adaptive Resilience, and Cultivating Reflective Learning.*

Building Professionalism

The first subcategory that emerged from this category is Building Professionalism. It includes creating and enhancing the abilities, attitudes, and behaviours required for success in the workplace. It includes real-world functioning in a professional context and extends beyond academic understanding. By exposing people to real-world situations and assisting them in developing important skills, internships play a critical role in supporting overall career development and personal growth. The following evidence statement is shown below:

Case 1:

"Before, I was very bad in communicating but in our work that time, it was not an option not to communicate with our clients because we can't do the job efficiently if we don't communicate with their needs, so it really help my professional development in a way that I am able to conquer my fear which is communicating. In terms of personal growth, having to work with different people pushes me to be better, to work harder and to learn from them. It was like a taste of reality outside school." - A02

"My professionalism was built in a way of dealing with my co-workers, especially that we don't have the same perspective in accounting. Example when you are not available at that time and your client was transferred for the meantime and during the categorization part, the one who did the work doesn't match with yours. So, that enters how you deal with the situation, how you would communicate and brainstorm together to avoid misunderstandings. There are times also that you will have troubles with your co-worker, especially that my work was timer and if he got to work late, It would also affect me. So, there's a point where I understand, however, you need to confront his faults and amends with it." - A03

Case 2:

"The majority of the time, as professional development on time management. We have tasks, such as when I was assigned to a certain assignment, and these tasks have deadlines that we really need to meet since there are other things to complete, so time management is crucial." - B03

Case 3:

"One important aspect I learned was professional networking. I got to meet many people who could potentially help me in my future career. Then there's the importance of good communication. Good communication is key to success in a professional environment. It's better to ask questions and seek clarification when you're unsure about something rather than pretending you know everything. We dealt mostly with client details and their loans, so if you make mistakes and don't clarify with your supervisor, it can be disastrous." - G01

" OJT, in reality, you can apply there what you learned in school being professionalism because you will face customers, people so there you can develop your social skills - there really developed (during OJT) there you will encounter professionals your conversation not just students but they are professionals like customers and not just regular people. Also, in the organization, you have experience as an employer and employee relationship something like that you can establish." - G02

"The specific instances during my OJT that shaped my professional development and personal growth was the relational aspect, how to deal with people since mostly are professionals. I guess I develop how to build boundaries around me, to the person who I can be friends with at the same time maintaining respect having in mind that they are employees and ahead of us." - G03

Building Professionalism during an internship is a complete approach to personal and professional growth. It is more than simply looking after the urgent needs of a particular function. The skills, attitudes, and behaviors developed during this time will greatly influence an intern's professional path, which also significantly contribute to their overall development. Participants from Accounting firms illustrate the difficulties of working with different viewpoints in a way that acknowledges the complexity of business relationships and emphasizes the value of clear communication in avoiding misunderstanding. This knowledge provides a mature understanding of the dynamics in the workplace, where addressing and resolving disagreements is an essential part of development. Accounting firms and Banks participants go into further detail on how job experiences may transform. The participants from the Government Agencies present larger views of Professionalism. The participant experiences show a thorough understanding of Professionalism, demonstrating its extensive nature and significant influence on personal and professional growth. This category significantly pertained to the interns' comprehensive personal and professional development throughout their On-the-job Training in every case. In the course of interviewing one of the internship instructors and drawing from their observations of the interns' overall personal and professional development, she expressed, "Especially in communication skills, although it may seem like an exercise in the classroom, the experience they gain during their internship is quite different. Moreover, the experience of seeking and applying for jobs is crucial. So, the experience becomes very important because they already know the processes once they are in the actual field after graduation." This aligns with the participants' statements, emphasizing that the development of Professionalism is a significant outcome for interns across various sectors, including accounting firms, banks, and government agencies.

Based on the evidence stated above, these statements show an elaborate and comprehensive understanding of Professionalism, highlighting its major effect on personal and professional growth, making it a vital part of the intern's developing path. According to Sultan and Fatma (2021), Students who have achieved success in school can use internships as practice to broaden their knowledge and skills in their field, enhance their ability to make decisions, and progress in their professional development before they graduate.

Developing Workplace Skills

The second subcategory that emerged from this category is Developing Workplace Skills. It is essential for both professional and personal development overall. Internships offer a platform for people to learn, develop, and apply various skills crucial in a professional setting. The practical experiences the participants gain during their internship greatly aid the preparation for future employment of the participants. Below are the following evidence statements:

Case 2:

"Yes, it really built my confidence because when we start working, we can confidently say, "Oh, what will my job be there?" And when you actually work, like here in the government office (Kapitolyo), I can just say, "I've experienced this before; I know what it is." So, you don't need to be taught because you already have that knowledge. I'm grateful that during OJT, they introduced us to things like the balance sheet and ledger, and whatever else is related to accounting. It's better to work when you feel like you truly understand because it benefits us to know what was taught during OJT. It's different from school, where they only teach you how to balance things, and you need to figure out where you made a mistake. In the bank, it's different because if something is wrong, it seems like they force it to balance. Here in the government agency (Kapitolyo), it's also different because it's computerized now, whereas in the bank, it's manual. So, you really need to know where to make adjustments. You

can't just say, "What's this? What does a balance sheet look like?" At least you have some knowledge before you dive into the real world." - B01

"It really gave me confidence because, of course, when you intern at a bank, you encounter a lot of people or clients. So, you need to present yourself well - right? When clients ask you questions, you need to answer professionally and come across as someone working in a bank. It motivated me to be confident in how I responded to clients." - B02

"I've learned new skills, especially since they showed us how to request checks, particularly for scholarships. Therefore, I have learned new skills since they also help us stand out as prospects if we decide to apply there after finishing our internship. I am now aware of those with specific tasks and am prepared to apply to their office in the near future. As a result, I learned a lot there." - B03

Case 3:

"Yes, it can enhance. Of course, during the internship (OJT), you become familiar with their processes at that place (SSS). You can even say, "Oh, we know this," even though you're not a regular employee. We also learn new skills like that." - G02

Developing skills is essential for personal and career growth, job performance, and contributing to the organization's success. The financial institution participants underline the growth of confidence due to their familiarity with the work's procedure and process. In accordance with the training time provided by the participants, they developed skills that increased their self-confidence in carrying out the work given, considering they understood they could accomplish it. Additionally, as the training progresses, it shapes the participants' client-facing conduct. Social skills are put to the test, but they persevere to do better. Confidence is not a fixed trait; it can be developed and strengthened over time. Another participant from the bank also stresses the development of skills from the coordinated duties while mentioning familiarity with scholarship check requests. It was a chance for the interns to gain work following their internship because they were already trained in the job's procedures, which made it simple for the institution to acquire qualified staff. In the instance of the government, the participant highlights the enhancement in job expertise, accumulating information on the computerized input of client transactions. This category is applicable, as indicated by participants' responses from Banks and Government Agencies. To reinforce the participants' responses, consider the statement from one of the internship instructors, "In that case, there are indeed applications of skills, and they acquire skills that are not taught in the classroom." The acquisition of workplace development skills significantly influences interns' personal and professional growth. On-the-job training may cover only a few potential learning and skills that our academic curriculum does. These internship experiences serve as a tool for students to evolve beyond their roles as mere students, preparing them for a professional career in the future.

Based on the data given, the program helped the interns become more self-assured and practice effective communication, which is a key skill for personal and professional development. According to Karunaratne and Perera (2019), Internship programs offer students substantial advantages in terms of preparing for careers and money and boost their self-confidence and optimism in continual learning.

Employing Adaptive Resilience

The third subcategory that emerged from this category is Employing Adaptive Resilience. It refers to an individual's capacity to overcome obstacles, grow from failure, and succeed in challenging work circumstances. Internships considerably aid the building of adaptive resilience, promoting individual and professional development. The following evidence statement is shown below:

Case 1:

"My OJT days were filled with fun and "aha" moments that I surely carried as I moved along my goals in my professional and personal life. Because of those experiences, I found an opportunity that may help me succeed in life." - A02

Case 2:

"When we say OJT, there are limitations on what they can assign to us because we are still students at that time. It's different from actual work, where you might be asked to do anything that your supervisor tells you. We were at the Landbank during OJT, and our tasks were quite limited. We mainly printed accumulations, and after printing them, we would organize them in the morning, much like sorting accumulations. We would then review the loans in the ledger. We didn't create them; we were just taught how to balance them. So, I can't say that it's related to my work now, which is entirely different from my OJT, but it was still very beneficial. You get to know things like, "Oh, this is what a ledger is," or "This is how you balance." - B01

"Actually, my internship experience in the marketing department did not align much with my accounting course since there was not much accounting-related work there. However, there were still some aspects of accounting that I could relate to. It contributed to my overall professional development by allowing me to practice my knowledge and skills in a real workplace. The workplace is quite different; it's a whole different world. There are things that you don't learn in class but only when you're on the job."- B02

The participants' responses exemplify employing adaptive resilience as they adjust to the responsibilities given to them, learn new practices, and value the practical skills they have developed throughout their OJT. The participants from Accounting Firm highlight the concept of adaptive resilience, which refers to the ability to adapt and bounce back from challenges or setbacks. The participant acknowledges their academic struggles but demonstrates resilience by finding an alternative path to success. This demonstrates their ability to adapt to their circumstances and find ways to succeed outside of traditional academic achievements. Their mindset of not letting academic limitations define their potential showcases their resilience and determination to overcome obstacles. Other participants considered a marketing internship that was not specifically related to its accounting courses. It acknowledges the value of the experience to their overall professional growth despite the need for direct alignment. One benefit of the OJT is the ability to apply information and abilities, even in a different field. Recognizing that some parts of the job are acquired through experience strengthens the concept of adaptive resilience in adjusting to the dynamic character of professional contexts. This category applies to the participants from the bank. We can observe from statements that despite facing limitations in their tasks, which may not align with their roles as accounting students, they still acquired new knowledge. These constraints helped them fulfill their internship responsibilities in that particular bank. They were stated by the internship instructor, "Perhaps, in their actual work environment, since students still need to become familiar with the actual work, such as the aspect of receiving

compensation and understanding the dynamics of the workplace. Regarding professional growth, at least there is knowledge about the nature or environment of the workplace." There is a lot to gain from being an intern, as it influences both personal and professional growth. It goes beyond sticking to familiar things; it involves actively exploring new experiences.

Based on the data collected above, it focuses on how adaptive resilience transforms interns' personal and professional development during OJT. A significant attribute beyond particular jobs is the capacity to adapt to changing responsibilities, acquire new techniques, and apply knowledge across disciplines. This flexibility helps professionals become more adaptable and resilient and better able to deal with the continual shift of the work environment. It also helps skills grow. According to Fischer, Alpert, and Pao (2019), interns' satisfaction with program support for their well-being can be positively impacted by the normalization of the intern experience and targeted wellness and resilience exercises.

Cultivating Reflective Learning

The fourth subcategory that emerged from this category is Cultivating Reflective Learning. It is a dynamic process that enables individuals to build on their knowledge and skills and continuously improve their professional and personal capacities. It serves as a catalyst for continuous improvement and development during the course of one's professional life. The following evidence statement is shown below:

Case 1:

"As a student that does not excel academically, I was able to find my chance to still strive in my field even without achieving that much in school." - A02

Case 3:

"Our supervisor used to give us feedback every week, individually, about our performance as interns in their institution. It made me realize where I needed improvement and what I was doing well. Sometimes, feedback could be negative, and sometimes it could be positive. The negative feedback served as motivation for me to do better in the future and avoid making the same mistakes because they weren't suitable for my job." - G01

This category is relevant to both accounting firms and government agencies, as indicated by the statements of participants in various cases. The participant from the accounting firm makes the implication that these interactions—pleasant or insightful—help people grow personally and professionally. The participant's emphasis on how these OJT chances offered him the chance to succeed even if he did not perform well in school is crucial. This is in line with cultivating reflective learning, which emphasizes having the ability to notice and apply one's experiences in order to attain goals in the future that go above and beyond the requirements of traditional academic standards. The internship supervisor's use of a feedback mechanism to give such critiques and observations makes the reflective learning process evident. The Participant from the Government mentioned the weekly feedback sessions as a crucial part of reflective learning.

Based on the data collected above, it is clear how important a role of cultivating reflective learning plays in influencing both personal and professional growth. This learning is made possible by meaningful interactions and feedback systems during internships. One of the most important aspects of success outside of the scope of traditional academic results is the capacity to learn from past experiences and apply those lessons to current and future pursuits. According to (Narayanan et al., 2010), Feedback is an essential component of upgrading, keeping up the level of performance and internship quality. A proper evaluation of the company's and academic

supervisor's programs and professional learning of the business students is required to assess the progress of the intern.

Significance of Internship for Intern's Current Job

This category encompasses the theme of how On-the-Job Training (OJT) experiences have helped participants develop various skills and attributes that are valuable for their current work or jobs. The subcategories that emerged are *Develop Positive Workplace Behavior* and *Develop Efficiency*.

Develop Positive Workplace Behavior

The first subcategory that emerged is the Develop Positive Workplace Behavior. It is essential for success in the workplace, as it contributes to positive working relationships, a harmonious organizational culture, and the overall effectiveness of individuals and teams. It reflects a commitment to professionalism, growth, and contributing positively to the organization's goals. The participants mentioned:

Case 1:

"It is basically the gateway that put me in my current job. Not only did I retain my job position in the firm where I did my OJT, but I was also able to equip myself with knowledge and techniques that I can use in my future work and duties." - A01

Case 2:

"In particular, when I didn't have my OJT yet, I arrived at school really late. It truly makes a great difference and has a big impact on me to be prepared for the actual job. I used to be consistently late in school when I didn't have my OJT yet. However, at the beginning of our internship, I learned to get up early like a regular employee. I'm not sure how to express it, but it helps us, which helps me see and understand the actual business world." - B03

Case 3:

"My ability to communicate effectively and adapt to different behaviors, age groups, and types of individuals has also improved significantly due to this experience." - G01

"Dealing with different people you encounter knowing each person has a different attitude, so it depends on how you handle the conversation, how you should humbly approach them because the customer is always right. You can apply that even if they are wrong; you just need to explain it correctly. That's also how I prepared for work because it's somewhat related to our customer service here (Kapitolyo), and it helps me a lot." - G02

"Recently, when I was looking for a job, I can see the value of my OJT because there are different types of people and it is significant to spot whom you can trust. I brought the experience during my OJT when I applied for work and thankfully in my workplace, I found funny and trustworthy employees who became my mentor also. To add up, the experience that prepares me in my current work during my OJT was to avoid being afraid and voice out what is on your mind like how can you contribute to the development or what you noticed

in your work, I guess we just stop complaining because there are room for improvement and we can ask to learn.” - G03

Whether in the workplace, public situations, or interpersonal connections, developing positive workplace behavior is vital in many spheres of life. The participant from the Accounting Firm emphasizes the significant importance of internships in encouraging the development of positive behavior, helping people find jobs right away, and giving them the skills they need for long-term advancement in their careers. The financial institution's participant relates that the program helped them realize how the routine had changed due to the workplace's attitude toward politeness. It shapes the participants, because being polite in the workplace entails more than simply following a set of regulations; it also involves demonstrating genuine consideration, empathy, and respect for others. Generally, for the government, it entails how internships contribute to communicating with other people. Due to the training program, the participants were prepared to deal with people through communicating. Practicing these principles and being mindful of how to communicate enhances the ability to convey ideas, build stronger relationships, and resolve conflicts more effectively. This category holds importance in the context of three specific cases, offering valuable insights that can assist interns in enhancing their professionalism for both their present roles and future career endeavors. As stated by one of the internship instructors, "But when you're already in the workplace, there are leaders, department heads, and even seniors. So, the complexity that can happen in the workplace is already introduced." It acts as a helpful guide by giving the necessary details connected to using professional skills in various scenarios as presented by these cases. Within the workforce, some employees and supervisors are eager to assist interns, guiding them to acquire skills applicable not only during their internship but also as they transition into roles as employees in various firms.

According to the information, the skills they gained from the internship experience that they will apply to their current jobs include politeness and effective communication. Professional conduct is not constant; it might change over time and have varied expectations depending on the situation. Adapting behavior to align with the specific norms and standards of the industry and the environment where they operate is prompt as participants evolve more in their current job today.

Develop Efficiency

The second subcategory that emerged from this category is Develop Efficiency. It is an adaptable ability that favorably influences an intern's current work or employment. It occurs from exposure to many situations and difficulties during internships. It includes job familiarity, avoidance of mistakes, technology adaptability, change management, and cultural sensitivity, all of which contribute to an individual's overall efficiency and professional success. The following evidence statement is shown below:

Case 1:

"My experience during the on-the-job training taught me a lot of things, especially how to work with different software to make the work easier, which is very useful in any job. It also prepares me in a way that I think anything in work can be learned through research and patience in learning; nothing is impossible, I guess, if we are just willing to learn." - A02

"Since today it is my actual job where I did my OJT, it is really advantageous for me because I am familiar with it and you will most likely succeed in that field because you already know how it works. In my job, I realised the things that I imagined before like how to account for invoices, the destination of the

accounts and I can differentiate the hard work in school compared to having a job. How hard it is in school is as simple as the actual work." - A03

Case 2:

"It gave me familiarity with how financial institutions operate in accounting-related matters, like the various departments involved in money transactions. For instance, in Landbank, they have different departments: tellers, administrative staff, those who handle new accounts, and those who manage the cash flow to different ATM machines. It somehow gave me the opportunity to become familiar with various roles, not just the typical perception that "they work at the bank." There are many other related jobs within the bank. For example, the tellers at Landbank are not only responsible for processing transactions like paying bills, handling payments, or allowing withdrawals. They also prepare statements individually. So, at that point, it gave me familiarity with the fact that, "Ah, okay, if I consider working at a bank in the future, this is what their jobs entail." - B02

Develop efficiency allows participants to navigate the complexities of the work with confidence and resilience. When it comes to practicalities, accounting firms and banking institutions are able to adapt. Accounting firm participants attest to job retention at the firm. Along with the historical performance, the participants were hired by the accounting business where they had done their internship after they graduated. The participants said that their internship experience had helped them prepare for their current roles because the firm now employs them. Since the participants' jobs are still the same as those they were trained for, they are accustomed to the working environment. They are fortunate to have good relationships with their coworkers already. Participants in the banking institution say that because of their internships, they have a better understanding of how financial institutions run when it comes to accounting-related issues. A banking organization has many different divisions and components, thus, being open to getting hands-on experience can lead to an opportunity of employment for interns. As the participant noted, it is an opportunity to learn about the actual operations of the bank, given that it offers a foundation of skills, knowledge, and practical insight that can be utilized in various professional settings. This category applies to accounting firms and Government Agencies. Recognizing the significance of Adaptability during an internship is crucial for interns in effectively carrying out their responsibilities in their current roles. Adaptability is a valuable tool for building resilience and preparing individuals for the inevitable changes within their workplace. Beyond the immediate application of skills acquired during the internship, cultivating Adaptability equips interns with a mindset to navigate unforeseen challenges in their present and future professional endeavors. This emphasizes the enduring impact of adaptable skills and knowledge, even when the internship experiences differ from the demands of their current work environment.

Based on the evidence statement above, since the processes are the same and the familiarity of the work increases as they penetrate more expertise in this line of work, participants can utilize what they acquired throughout their internship in their present career. This category applies to accounting firms and government Agencies. Students who had internships reported being more adaptable in their careers immediately following the internship and, in the future, (Ocampo et al., 2017).

Challenges encountered during the Internship

These are the problems and issues that get in the way of the continuing learning process throughout the internship program. Participants are vulnerable to obstacles because a new environment may bring new challenges. The subcategories that emerged from this category were

Struggles with Unrelated or Unfamiliar Tasks, Problems with Social Skills, Difficulty in Task Organization, and Adjustments to Work Culture and Protocols.

Struggles with Unrelated and Unfamiliar Tasks

The first subcategory that emerged is Struggles with Unrelated and Unfamiliar Tasks. It refers to individuals' challenges to tasks or responsibilities that are unrelated or unfamiliar to their usual field of expertise or that they have never encountered before. As evidence, consider the following statements:

Case 1:

"The very challenge that I have encountered during those days was handling different clients with different needs from different countries. Considering the client's origin, it was really a challenge to learn their tax systems like our Canadian clients wherein they have different tax systems in each region which we really have to learn to make our work accurate." - A02

"My challenges before were because of the unfamiliarity of the software that I am using." - A03

Case 2:

"My second challenge was related to my work, which involved encoding check issues. It required fast data entry skills, and I had to be quick at encoding numbers and checks. I only had basic computer knowledge at that time." - B02

Case 3:

"I feel that my challenges were worrying since my tasks were not related to accounting, and that's what I felt was the biggest challenge, on how I handle it when I start working because I don't have a background in that (accounting-related tasks), it's more on customer service. That's what I was concerned about before. I got discouraged because it's not accounting-related. Even IT, because in IT, we create accounts, and it doesn't align with accounting, so that's my greatest challenge." - G02

The participants acknowledged a substantial gap between the knowledge they received in school and how they really used it during their internship. Due to unfamiliarity with the work, there is the presence of doubt in oneself, and respondents need help with applying accounting principles because they are unfamiliar with the job. They are also aware of the difference in difficulty between answering questions in the classroom and adopting accounting principles in actual work problems. Case 1 noted that mastering the Canadian tax system was challenging due to the intricacy of Canadian tax laws, considering the limitation of knowledge taught in school. In Canada, the issue of tax complexity has been introduced previously. However, it has drawn more attention in recent years. Many worries regarding the (increasing) complexity of the Canadian tax system have surfaced (Sturm, 2021). The Case 1 highlighted that accounting interns are prompt for struggles because of new topics - Canadian tax system and software being used in the workplace. Since this is their first time doing the work, adjustments, and learning are necessary. Whereas, Case 2 struggles with the necessity for rapid computerized check encoding; this requires using shortcuts to make it fast, which the participants lack, given that they only have a basic understanding of Microsoft Excel features. For Case 3, they highlighted a challenge that interns are afraid of - given a task not related to the course. Instead of accounting-related tasks, the participants were assigned to customer service, dealing with client issues. Due to the unaligned work, worries surface by the

participants for what will happen when they enter the business industry. When it comes to being assigned to unrelated tasks, it is only evident in the government firm, compared to the accounting firm and banking institution. There are fewer accounting departments than in accounting firms and banking industries considering government organizations tend to focus more on providing services to clients or customers. Considering the information gathered, being unfamiliar with the task has become one of the interns' common problems. Additionally, some interns continue to experience the recurring phenomenon of providing unrelated tasks with the course.

Internships, practicums, and field placements are regarded by professionals and students in the helping fields as some of the most formative learning opportunities. Students do, however, also note that their regular curriculum; often only offers indirect and, frequently, inadequate preparation for their first real-world exposure (Baird & Mollen, 2023; Bernido et al., 2024).

Problems with Social Skills

The second subcategory that emerged from this category is Problems with Social Skills. The difficulties faced during internships offer a platform for developing crucial social skills. Interns gain skills for understanding workplace interactions, effective communication, teamwork, and social context adaptation. However, problems in social interactions might hinder one's development as an intern and the relationships among colleagues. The following evidence statement is shown below:

Case 2:

"Firstly, I had no confidence in facing people, especially since I interned at a bank where there was a high possibility of being assigned to entertain clients who wanted to open accounts. The possibility was that I would guide them, and I have to be able to answer all their questions confidently. By that time, I was an introvert, and I wasn't comfortable facing people. I felt really uncomfortable."
- B02

"First challenge is how I make and build a contact with the customers, specifically I had applied in Landbank and I was assigned more on customer service. It was also the first time I had received complaints from the client for my delayed job. I still don't know what my duties were at the time. So those are my difficulties in connecting with clients, particularly at landbank where we have dealt with a wide variety of customers. Some are angry, have low voices, and not many are thoughtful. I was particularly challenged because I was assigned to customer service." - B03

Case 3:

"Interacting with clients was the highlight, but it was also challenging for someone like me who is naturally introverted and gets easily embarrassed. Imagine spending 8 hours on duty, talking to various people, each with their own attitudes and personalities." - G01

According to the Internship Instructor, "Another challenge is about their actual work and cases on how they communicate." this demonstrates the need for communication in all areas because poor communication at work can lead to conflict. The Case 1 participant expresses concern about shyness and introversion, which hinders participants from interacting with clients. It impacts the social connection that needs to be developed and practiced at work. The ability to comprehend the nature of the work is also emphasized since it will be helpful when dealing with clients who have questions regarding their accounts. For case 3, shows how shyness supplanted the confidence

that was hidden. Aside from being socially awkward, the participants were also shy to engage with clients, considering the uncertainty of the knowledge. In contrast to the accounting firm, which places a greater emphasis on applying knowledge to tasks connected to accounting, these issues are prevalent in banking institutions and government agencies since these sectors are the setting for improving communication or social skills. Among Multigroup, only accounting firms are not included in the subcategory, for they were not assigned to physically interact with clients.

Based on the data collected above, these statements highlight the many difficulties interns encounter when trying to enhance their social skills. The experiences range from dealing with various clients and overcoming personal limits to forming relationships with clients while assigned in the customer service area.

Difficulty in Task Organization

The third subcategory that emerged from this category is difficulty in task organization. Interns faced difficulties organizing their tasks, because they had to balance not only the internship-related tasks but also other obligations, including school works and personal responsibilities. Interns who manage their time well can handle challenging workloads, adjust to new learning situations, complete projects on schedule, work well in teams, and balance professional and personal obligations. The following evidence statement is shown below:

Case 2:

"There were indeed many challenges because our schedule was packed with duties during the day and classes at night. It's tiring when we finish duty at 5 pm, and we can't just leave at exactly 5:00 pm; it has to be around 5:05 pm. Then, we had to commute to Columban, often arriving late for our classes. That's how it was. Besides, there was a lot of work to do." - B01

Case 3:

"First, time management was crucial during that time because I had to balance my time between my OJT and academic responsibilities. I was doing my OJT and working on my thesis simultaneously." - G01

"So, during my Internship, my OJT schedule was in the morning, I have a part time job at night, and I still have an organization (JPIA) to work on. The challenging part is to really manage the time, though there are some lapses because I got delayed in my OJT." - G03

The Bank participant emphasizes the exhaustion brought on by having to conform to set departure times, commute, and handle additional tasks. Participants' descriptions of their busy schedules, which involve obligations during the day and classes at night, demonstrate how challenging it is to work on the task. One participant from a government agency provided an insight into how challenging time management is during the Internship. Due to the challenges of balancing multiple responsibilities and making compromises, the participants' busy schedules forced them to let go of one task, such as their night shift employment. Accounting firms are not included in the subcategory, considering they already encountered the process of the job and task organization implemented, in contrast with government and banking industries.

Based on the data collected above, these statements highlight the various difficulties interns encounter while trying to manage their time well. In order to effectively manage a variety of duties and obligations, balancing practical work, academic requirements, and personal responsibilities calls for effective time management skills and frequently requires demands and adjustments.

Difficulty in Adjusting to Work Culture and Protocols

The last subcategory that emerged from this category is Adjustments to work culture and protocols. The difficulties encountered during internships frequently center on the requirement to adapt to the distinct work culture and procedures of a firm. Successful interns can pick things up fast, accept cultural diversity, understand company protocol, and adapt to changing workplace expectations. This flexibility paves the way for professional development and considerably enhances an internship experience. The following evidence statement is shown below:

Case 2:

“Another factor was that I needed to have a sense of understanding about the bank's rules and regulations. I had to understand the account opening processes, what to do in case of lost cards, and various transactions involving ATM's and account updates. Over time, I learned what to provide to clients. It wasn't about being spoon-fed information; it was about developing common sense and learning what personal information was relevant to customers and what documents needed to be prepared.” - B02

Case 3:

“When you're on the job, there are many do's and don'ts and various protocols to follow, which you need to respect and adhere to as an intern.” - G01

The participant from Case 2 highlights the necessity of having a thorough awareness of the rules and regulations of the bank procedures, including account opening, addressing lost cards, and handling numerous transactions. The participants understand the change from receiving knowledge from a spoon feed, gaining common sense, and emphasizing the significance of learning and adjusting time. However, the participant from the Government emphasizes the need for flexibility when managing the workplace. The participant understands that there is a change from being a student, when one primarily listens in class, to working in an environment with many norms and rules. Based on the collected data above, both statements highlight the participants' understanding of the culture and processes of their place of work. This integration shows how important the part of professional development is during internships, not just learning the specific procedures but also fitting into the larger work culture. It entails not only mastering the technical aspects of the job but also accepting the unspoken norms and cultural behaviors that influence the workplace.

Therefore, students' sincere interest in a particular business activity or subject may be an intrinsic incentive that enhances their overall experience in the work setting and advances their performance (Kapareliotis et al., 2019).

Accounting Interns Coping Mechanism to their Challenges

Coping strategies can help people cope with difficult situations while preserving their emotional health. It is a strategy the respondents use to keep their composure despite the difficulties they encounter at work. The subcategories that emerged from this category were *Self-Initiated Learning*, *seeking help from Colleagues*, *Confidence Building*, *Time Management*, and *Observing Professionalism*.

Self-Initiated Learning

The first category displays the point at which participants take the initiative, without assistance from others, determine their learning requirements, select and put into practice effective learning

strategies, and assess learning outcomes. It focuses on the ability of an intern to learn and adjust to new concepts, skills, and working environments. Through self-initiated learning, accounting interns may deal with different challenges, such as complex accounting principles or software. The following evidence statement is shown below:

Case 1:

"I let myself become a learner; I genuinely understood all my coworkers' teachings during the times that I still didn't know anything. Up to this day, I know there are people that are more knowledgeable than me, so I listen to their advice. Especially that we're not perfect and we are bound to make mistakes. Best thing we do is to be always humble even in the time of success, listen to people that can bring good news to us, and accept your mistakes and learn from them." - A01

"In our workplace and in case of those challenges, my way of coping up was doing some research and learning how to do the work efficiently. In our cases we don't have direct supervision from anyone, so in cases where we have queries regarding our clients and how it should be done, it's either we do it our way by researching or seek help from our colleagues; it makes work easier." - A02

"My setback before was Google since my boss can't answer all of my questions, so I dig into Google. For example, in excel, if there's so much data, I'll just search how to address those complex formulas. There is one thing about me that I like, the way I step forward, initiate and use my common sense for the things I work on. When it comes to coping-up is just the same in school, I bring the unsolved problems at home and think about it all night until I find a solution" - A03

Case 2:

"Regarding computer-related challenges, I studied some computer techniques and learned to use controls and shortcuts for efficient and effective work. I also did some research on shortcut keys during that time. Of course, the personnel I was assigned to also taught me shortcuts in their system. My goal at that time was to grasp instructions quickly, and I even sought out ways to work more efficiently and effectively on my own. So, during that time, I searched for shortcut keys and techniques, which helped me cope with the challenges I faced." - B02

"They occasionally gave lectures, and from time to time, we also learned the proper conduct. Moreover, if they are not there sometimes, we will merely observe our surroundings." - B03

This subcategory responds to the first challenge (*Struggles to Unrelated and Unfamiliar Tasks*). For Case 1, since they had no supervision because their internships at that time had turned into actual jobs, their motivation to start learning the accounting-related tasks they were unaware of was substantial. The availability of platforms like Google today made it their go-to resource for researching details about their job that they were unfamiliar with. The participants move to making their own research, as it is more productive than worrying without doing. The accounting firm participant observed that we do not always do our work accurately, and it is acceptable to make

mistakes as long as we make amends or learn from it. Regarding the task that is instructed to the accounting interns and some arrogant employees, the participants prepared the road for being humble from the beginning and even throughout success. People with humility are able to view themselves clearly and have a tendency to put others and themselves into perspective (Maldonado et al., 2018). In Case 2, many functions must be taught to complete a transaction in banking connected to computerized accounting. As part of the research, the participant also looks into shortcuts and techniques for optimizing, improving, and accelerating work. The participants' coping strategies evolved into conducting their study. This is the section where participants delve into a method of education that empowers them to take charge of their own learning and personal growth. Since the participants are new to their jobs, all they can rely on are themselves. As stated by one of the Internship instructors, "Per observation, interns tutored themselves, and if ever they make mistakes to their task at hand; surely, it will reflect on their performance. That is why they have to learn by learning and doing." As observed by one of the instructors, tutoring oneself became a coping mechanism for interns. Based on the evidence presented above, the participants' initiative demonstrates enthusiasm, professionalism, and commitment to the task. These experiences helped them not just during their internships but also while they continued to work in this industry. Considering the data above, participants seeking assistance from co-workers demonstrate cooperation and a desire to learn and grow, which fosters collaboration, boosts productivity and strengthens ties among co-workers in the workplace.

Self-directed learners actively participate in the learning process and are able to adapt the right learning strategies to the learning environment (Geng et al., 2019).

Seeking help from Colleagues

The second subcategory that emerged is seeking help from colleagues. By seeking assistance, it makes it possible for the colleagues to understand limitations and create more effective team processes. This subcategory signifies that the participants respect their coworkers' abilities and are at ease talking to them about their challenges at work. The following statements serve as evidences:

Case 2:

"Of course, the personnel I was assigned to also taught me shortcuts in their system." - B01

"Asking for assistance from our coordinator or the customer service department since they are the ones who have a better understanding of the job at hand. They frequently instructed us on when to make requests, when to obtain and when to submit paperwork, as well as when to disclose confidential data. Furthermore, if there are any confidential documents, we will simply contact them." - B02

Case 3:

"I guess we stop complaining because there is room for improvement and we can ask to learn." - G03

This subcategory is another response for the first challenge (*Struggles to Unrelated and Unfamiliar Tasks*). To familiarize themselves with the task at hand, the banking participants were instructed and encouraged to learn by the coordinators. They make use of the chance to become acquainted with the processes and procedures of the various departments within the bank. By using this coping strategy, individuals are able to take an active role in their work and rely on the

knowledge they acquire as they interact with clients or carry out duties. The fact that "we can ask to learn" was highlighted in Case 3; this demonstrates strength rather than weakness because it indicates that the participants are aiming for the finest quality and have their best interests to learn for the industry. As the participants follow their peers' advice, asking for assistance helps them learn new abilities. By asking for assistance from their coworkers, the participants re-engaged in learning and asking their coworkers is much more practical, since they have done the work and are more experienced.

Additionally, by carefully selecting and educating managers, coworkers, and mentors, an organization may develop a culture that welcomes interns and encourages all staff members to connect with them in a good and constructive way. This can enhance the chances for memorable experiences (Zehr & Korte, 2020).

Building Confidence

The third subcategory that emerged is building confidence. Gaining confidence is a useful ability that can improve several areas in life, especially professional success. The process of gaining confidence is continual. Although it's common to have self-doubt, participants can gradually boost their confidence with persistent practice and effort. The following statements proved as evidence:

Case 2:

"We're not perfect; we all make mistakes, and we have many lapses. There's no one who's perfect, but at least don't stop because you think you made a mistake. Life must go on, and when you have lapses, remember to think of them as mistakes you made in the past. You know you made a mistake there, so you can adjust yourself for the next task you'll do." - B01

"So, I had to overcome my introverted nature and my shyness. As time passed, I got used to it, and every time clients asked questions, I realized that I could actually answer them." - B02

Case 3:

"Moving on to sociability, this aspect took me a bit longer because it can be challenging to interact with different people who have varying attitudes. However, it's manageable. With practice, you can learn how to approach and greet clients and how to respond to their questions. Additionally, after clocking out, we would practice with friends or fellow OJT interns. We would discuss our experiences and exchange tips on how to handle client inquiries. This feedback was invaluable, and our supervisor's weekly feedback sessions were helpful too. They provided guidance on how to professionally deal with certain issues. So, in terms of sociability, I gradually improved and adapted." - G01

This subcategory is the response for the (*Problems with Social Skills*) challenge. Participants learned how to be confident from their experiences and their capacity to react to diverse circumstances. Case 2 presents that individual experience mistakes and lapses related to what they experienced. Participants, however, have the attitude that making mistakes is inevitable when working as an accounting intern, so they learn from their mistakes rather than fretting about it. Since bank transactions required interaction with clients, one participant from the bank also noted overcoming weakness in talking to them. This is significant since it shows that participants are prone to anxiety and that their social skills were being tested. Additionally, they cope with this through attaining self-confidence and acceptance of past mistakes. Case 3 mentioned that their

self-encouragement technique helped them cope and gave them the confidence to communicate with clients. The participants take advantage of their surroundings by soliciting supervisor feedback and suggestions from their fellow interns. The participants' self-esteem grows as a result. In the case of an accounting firm, the absence was due to the firm's assignment for activities involving computerized accounting over client interaction.

Self-reflection permits the transition from merely experiencing something to comprehending it, the realization that progress has been accomplished, and the promotion of motivation and self-confidence (Bandaranaike, 2018).

Time Management

The fourth subcategory that emerged is time management. This pertains to having time management accounting interns effectively manage their time and responsibilities to complete tasks, meet deadlines, and balance their workloads. Also, to ensure that the intern can cope with the demands of their internship while maintaining academic responsibilities. As evidence, consider the following statements:

Case 2:

“By just having time management, and preparing yourself for the next task that will be assigned to you. Then, accept your flaws, accept all your mistakes, and after accepting them, use your mistakes as motivation to do better next time. We're not perfect; we all make mistakes, and we have many lapses. There's no one who's perfect, but at least, don't stop because you think you made a mistake. Life must go on, and when you have lapses, remember to think of them as mistakes you made in the past. You know you made a mistake there, so you can adjust yourself for the next task you'll do.” - B01

Case 3:

“In terms of time management, I easily adjusted because we had an agreement within our thesis group. We decided that on weekdays, we would focus on our OJT, and on weekends, we dedicated our time to working on the thesis. During weekdays, it was calm, and there was still time in the evening when we weren't too tired so we could work on our thesis. What made it better was that my groupmates were also doing their OJT at the same time, so it wasn't too difficult to align our schedules.” - G01

This coping mechanism responds to the third challenge (*Difficulty in task organization*). Participants practiced time management, which involves successfully planning and organizing daily obligations to use their time as effectively as possible. When Case 2 uses time management, adjustments take place. In addition to the internship, participants had to deal with other factors, such as their academic performance or personal circumstances. However, coping mechanisms in the way of time management assist the participants as they organize and plan how to divide their time between different activities. On the part of case 3, the following tasks, a thesis, and an internship, can both be modified using time management as a fundamental strategy. The key to adjusting the next two tasks, a thesis and an internship, is time management. Because the thesis is part of the curriculum, interns struggle to finish their papers and figure out how to manage their time, considering it is an internship period. However, time management became their coping mechanism in dividing the time allotted for the work. Participants from accounting firms haven't talked about time management because they knew where to spend their attention, given that they had already practiced it since the internship had turned into a job. In contrast, banking institutions and government organizations must practice their plan to prevent any potential breakdowns.

Considering the above evidence, with improved time assessment, planning, and monitoring behaviors, time management became a viable choice for participants to deal with their challenges.

(Alveraz et al., 2019) concluded, "The decisive factor is not the amount of time available but the management that is made of it." Gaining the capacity to manage one's time efficiently might boost productivity and effectiveness, more prospects for growth, and a decrease in stress.

Observing Professionalism

The fifth subcategory emerged in this subcategory, observing professionalism. It encompasses various attributes and characteristics that accounting shows in their respective workplace. Accounting interns show how they make use of professional coping strategies in order to effectively engage with clients and colleagues, particularly in situations that generate stress, while maintaining a high level of integrity and respect. The following statements provide for this:

Case 2:

"For me, being professional and knowledgeable helped me cope with those challenges. When you are knowledgeable, you become confident, and clients won't have second thoughts about the work you handle or the tasks you're assigned to. Clients will see you as a professional who is knowledgeable and capable. This confidence in my knowledge allowed me to overcome those challenges because I was open to new learning experiences, new methods, and techniques on how to guide and handle clients effectively." - B02

"I certainly believe that my coping mechanism works great. It significantly influences how we cope since it makes me better prepared to become a future accounting professional, especially given how careless I was on my first day. In the landbank, where I am doing my OJT, they taught us as we progressed through our tasks from time to time. There, we truly boost our self-esteem and learn to adapt. Though not entirely, we did adapt some of what will be required of us in our next tasks, which has allowed us to improve our accounting professionalism as a whole. Especially now that I work here at the provincial accountant's office, where we are able to put what we learned there to use. Although not all of it is the same, there are a few things that I adapted to my work here that I picked up during my OJT." - B03

Case 3:

"Adaptability to their work culture because it's quite different when you're in the actual workplace compared to being a student just listening in the classroom. Lastly, professionalism is achievable by having a cup of coffee to stay awake when you're feeling tired. Just sip some coffee, smile, and you'll get used to it. Even when you're tired or stressed, maintaining a smile is crucial. Deep inside, you might be longing for rest, but you keep smiling." - G01

This subcategory is the response for the (*Adjustments to work culture and protocols*) challenge. There must be particular adjustments made to the organizational work culture and protocols, and in order to deal with these changes, participants adhere to observing professionalism to overcome the challenge. The professionalism meaning in this subcategory is the attitude of the participants to adhere to rules and regulations of work, do's and don'ts, and the norms in the workplace. Professionalism is a continuing commitment to upholding high standards of conduct and performance in your chosen career, not a one-time achievement. The terms professional skills and transferable skills are used to define soft skills (Diokno & Peprah, 2021). The participants employ

these soft skills, which are essential to cope with and adjust to the new environment. The Case 2 participant's method of dealing with the situation comprises being knowledgeable and competent in order to respond to the client's queries. Accumulating knowledge so that, perhaps being an accounting intern, clients won't have any queries and will view the participant as capable enough to handle the client's issue. The participants have become more at ease with the working environment and confident in their abilities as a result of being used in it, which boosts their professionalism and self-esteem. As a coping strategy for Case 3's adjustments to the workplace, professionalism has been implemented in a way that adapts to the agency's regulations and dos and don'ts. In addition to being weary and exhausted at work, it demonstrates professionalism to hunt for solutions to the problem. Accounting firms are not included in this class since they are already accustomed to the work environment and have adjusted to its protocols, unlike the government and banking institutions that have only recently gotten familiar with it.

According to (Covaleski et al., 2021) finding immense satisfaction and significance in one's work is a common coping mechanism for accounting interns. Many people say their contributions are significant and valuable to the entire team. A person's feeling of purpose and enthusiasm for their work can operate as a motivational force to get them through the demands and difficulties of their jobs. Internships are a great way for students to improve their abilities, especially their professionalism (Li, 2018). An important outcome of workplace learning is learning that work involves more than just disciplinary knowledge but also responding to ambiguity, uncertainty, complexity, and social working relationships that transcend discipline boundaries (Hawse & Wood, 2017).

IMPLICATION OF THE STUDY

The study's findings have helped researchers better understand how students' training experiences vary depending on whether it happens in an accounting firm, banking institution, or government agency. Investigating the multigroup that served as the common ground for accounting interns reveals the variations in task assignments given to the interns. The study being of an exploratory and interpretive nature stimulates future researchers interested in learning about the relevance of internships and their potential benefits using this study as a starting point.

The Cognitive Apprenticeship Theory, developed by (Collins et al. in 1989), served as the foundation for this study. This theory contends that learning and development occur through experiences like apprenticeships, in which learners gain knowledge from experts through observation, direction, and practice.

The theory places a strong emphasis on knowledge that may be used in real-world circumstances, according to this conceptual framework. Through this, students have ongoing access to various knowledge and skills about the issues they are learning to solve. It helps the researcher describe the interns' training experiences in accounting. Six different teaching strategies are divided up into three groups in the theory. These were examined by the researchers: modelling, coaching, and scaffolding.

In the context of modelling, the accounting interns' co-workers act as role models throughout their experience, guiding and instructing them on the fundamentals of their work. This is the stage that the accounting interns reach the learning process that closely linked to observing role models. Since it marks the beginning of their progression through the internship program, it is crucial for the accounting interns. Industry partners, who are in charge of leading and mentoring interns while working with a business, are essential in assigning the models for the success of an intern's experience. Effective internship supervision promotes the development of interns' personal and professional growth. A successful internship program frequently depends on the standard of supervision and the possibilities given to interns.

Additionally, in the context of coaching, mentors watch interns and offer advice and comments. Coaching is a helpful and encouraging procedure that aids in developing an intern's abilities, knowledge, and professional capabilities. An intern's transition into the working world can aid by effective coaching, which can also improve the learning experience and offer direction.

Furthermore, mentors provide the interns with assistance as they work in their jobs in the context of scaffolding. As interns manage their tasks and responsibilities, acquire new skills, and adapt to the workplace, scaffolding in internship programs entails offering planned and focused support. Because of this, connections between co-workers developed. It became necessary for workplace effectiveness.

To sum up, accounting interns' internship experiences are crucial as they go farther into the business sector. Given that it prepared them for their current jobs, it also served as the starting point for their professional and personal development. The study's findings highlight how internship experiences depend on the kinds of jobs that companies provide their interns, but it is the interns' perseverance that makes growth flourish. The three-way relationship between higher education (college or university), industry partners (job site), and student interns, including potential researchers, will profit from this study (Dean et al., 2019).

CONCLUSION

The OJT program really helps the students in preparing them for their careers. By analyzing interns' experiences in these sectors, the researchers understand the contributions of internships to the learning process, the challenges encountered, and the coping mechanisms interns employ. In the Multigroup aspect, the researchers found that industry partners play a crucial role in ensuring that the intern's future experience is applicable and relevant at the employment site they have selected. The task assignment depends on where they hold the internship, considering the host company will be responsible for assigning tasks to the interns, which will also serve as the foundation of the intern takeaways when they enter the business world. The internships also link academic learning and the working world, giving interns valuable experiences that advance their career and personal development and prepare them for their jobs. Since the study is only limited to the internships in accounting firms, government agencies, and banking institutions, other researchers can explore the experiences of accounting interns when assigned to other agencies.

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