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**THE INFLUENCE OF FIRM CHARACTERISTICS ON SOFT
SKILLS AMONG ACCOUNTING INTERNS**

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Abstract

Mastering soft skills is vital for graduates to impress future employer and to perform in their job. This study aims to identify the soft skills acquired among accounting students during internship. It also examines the influence of firm characteristics (type of company, location of company, and type of partners) on the four main soft skills (personal attributes, job skills, communication, and professionalism) developed. A survey questionnaire was distributed to 199 employers that enrolled final-year accounting students as interns in their organisations in 2021. This study used Statistical Package for the Social Sciences (SPSS) to generate descriptive statistics and Analysis of Variance (ANOVA). The results revealed that accounting students possess a higher level of professionalism compared to personal attributes, job skills, and communication. Furthermore, the results evidenced that types of companies (big four accounting firm, non-big four accounting firm, and commercial companies) influence their job skills and professionalism. Besides, types of partners (Bumiputera and non-Bumiputera) affect personal attributes. The findings suggest that the company, university and policymakers need to provide proper guidelines in ensuring that the graduates are equipped with necessary soft skills even when the company practises a work-from-home (WFH) approach.

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1. Introduction

Industrial training or internship is one of the prerequisite subjects for students to graduate from their undergraduate program. Since 1952, the American Accounting Association (AAA) has discussed the benefits of the internship program not only for students but also for the stakeholders, including universities and industry (Maelah et al., 2014). From the internship program, the students will be more prepared for dynamic, real-life employment situations. They are also expected to cultivate their professionalism, aptitude and attitude, adaptive, and interpersonal and collaborative skills. The students will be placed in real-life working experience alongside professionals in the industry (Aryanti & Adhariani, 2020). Besides, the internship will help to forge, foster and support a close relationship between the university and industry.

Many countries explore the internship practices for undergraduate students, including the United States, the United Kingdom and Malaysia. In the Malaysian context, the Ministry of Higher Education (MOHE) has outlined policy for both public and private universities in Malaysia to embed the internship program as part of curriculum design to comply with the requirement for the academic degree curriculum (Ministry of Higher Education, 2010). The MOHE conducts a frequent review on internships for the accounting program with the cooperation of the Malaysian Institute of Accountants (MIA). This review is important to ensure it is consistent with the International Federation of Accountants (IFAC) (Chow Poh Ling, 2020). During COVID-19 pandemic in 2021, the interns were also affected by the transitioning of internship mode throughout the six months of internship program. Most companies implement the WFH arrangement to prevent workplace exposure to Covid-19 (Ahmad, 2020).

Notwithstanding the WFH approach, the Malaysian government is still making an effort to strengthen future graduates' skills during the internship (Abu Karim, May 2020). Based on findings before Covid-19 outbreak, Ibrahim and Mahyuddin (2017) revealed that some students did not have comprehensive skills before graduation. They found that 81% of the employers agreed that the graduates were still left behind in communication skills. This is supported by Bedah et al. (2021) who found that the lack of required soft skills especially communication and analytical thinking have been a major concern among accounting practitioners. Furthermore, Chow Poh Ling (2020) found that 125 employers commented on the weaknesses of interns, especially on the quality of work, operation knowledge, and communication skill, although they are good at dependability, initiative, commitment, working relation with staff, discipline, punctuality and attendance. This result was also explained by Teng et al. (2021), who found that 61.5% of interns agreed that teamwork, interpersonal or verbal communication skills were not developed when applying WFH during an internship, especially when the Covid-19 outbreak occurred.

The motivation for this study was driven by the lack of attention given to the soft skills of interns during WFH, focusing on accounting students. Accounting students were selected as samples for this study since they are required to fulfil a longer internship duration with six months of attachment, and the subject carries 12 credit hours. Besides, the Malaysian government is expecting 60,000 professional accountants with reliable soft skills by 2030 (The Star, 2021). As updated by MIA (2022), total number of chartered accountants registered under MIA as at 31 July 2022 was 37,397. In addition, there are limited studies on the influence of firm characteristics which include types of company (big four accounting firm, non-big four accounting firm and commercial company), location of the company (local and rural area) and types

of partners (Bumiputera and non-Bumiputera) on soft skills developed during internship. Therefore, this study aimed to:

- Identify soft skills developed by accounting interns who experienced WFH due to the Covid-19 outbreak.
- Examine the significant difference between firm characteristics (type of company, location of company, and type of partners) with soft skills from accounting interns who experienced WFH due to the Covid-19 outbreak.

This paper starts with some insights on the issue of soft skills during internships before and during the Covid-19 outbreak. Next, the paper proceeds with the literature reviews on soft skills and the influence of firm characteristics (types of company, location and types of partners) on soft skills developed among accounting interns. It also explores the research method, including questionnaire structure and analytical methods. The results and discussion of the study based on descriptive analysis and Analysis of Variance (ANOVA) are also presented. Lastly, a conclusion addresses the study's limitations and suggestions for future research.

2. Literature Reviews

Soft skills are related to skills of employability that incorporate skills in communication, problem-solving, creative thinking, and leadership (Chiu et al., 2016). It is in contrast to hard skills, which involve technical skills in task performance. Soft skills are important in securing a job opportunity in permanent placement, as explained by Dabke (2015). Besides, Dabke (2015) also revealed that an internship is more effective when the interns have adequate interpersonal skills, courtesy, and a positive attitude. Schartel Dunn and Lane (2019) discussed that communication skills are the most important soft skills tested by interns' and supervisors' perceptions. Poor communication skills will lead to misunderstandings of information and duties between clients and employees (Jaafar, 2018). According to Awayiga et al. (2010), the most crucial professional skill required from accounting graduates is analytical and critical thinking. Chow Poh Ling (2020) revealed ten specific areas normally evaluated by employers, which are operation knowledge, dependability, initiative, commitment, quality of work, working relation with staff, discipline, communication skills, punctuality and attendance. The next subsection of this paper will discuss three indicators for firm characteristics that influence the accounting students' soft skills during an internship, which are types of company, location and types of partner.

2.1. Types of company and soft skills

There are many companies offering internships for students. Accounting students can do an internship in a professional firm that provides services on auditing, financial accounting, taxation, and relevant fields (MIA, 2015). This study focuses on three types of companies for accounting students to go for an internship; big-four accounting firms, non-big-four accounting firms and commercial companies. Big-four accounting firms are among the largest worldwide accounting firms based on revenue generated., For example, PricewaterhouseCoopers, Deloitte Touche Tohmatsu, Ernst & Young, and KPMG are among the big-four companies. Ahmad (2021) revealed that companies will expose interns to different experiences

during WFH. The finding showed that big-four accounting firms and non-big-four accounting firms expose more work experience for interns during the WFH mode. Mangkuprawira (2015) further discussed that this experience is able to determine an employee's success and failure since it can support the individual's strengths and weaknesses. Bagley et al. (2012) explained that big-four accounting firms offer better training which led to the development of positive attitudes compared to non-big four accounting firms and commercial companies. Big four firms demand a higher level of student knowledge because they have high visibility in the accounting profession. Due to this visibility, they require to maintain high standards of services provided (Sawani et al., 2016). Therefore, it leads to the following hypothesis:

H1: There is a significant difference in the soft skills development for accounting interns based on the types of companies.

Specifically:

H1a: There is a significant difference in the personal attributes of the accounting interns based on the types of companies.

H1b: There is a significant difference in the job skills for accounting interns based on the types of companies.

H1c: There is a significant difference in the communication for the accounting interns based on the types of companies.

H1d: There is a significant difference in the professionalism of the accounting interns between types of companies.

2.2. Location and soft skills

The location of the company also affects the soft skills of accounting interns. This study classified the location of internship placement either in rural or urban areas. Department of Statistics Malaysia (DOSM, 2022) defined urban as special development areas not involved with agriculture activities, but they have a 10,000 and above population, and at the same time, 60% of the population at the age 15 years old and above. Past studies discussed that there would be different market opportunities for the company located in urban and rural areas (Phillipson et al., 2019; Warinda, 2013). Phillipson et al. (2019) explained that company located in rural areas would have fewer market opportunities which lead to limitation in staff development. Besides, urban companies also showed a positive relationship with the problem-solving skills of the accounting interns, including on financial accounting and reporting aspects (Warinda, 2013). Meanwhile, for rural companies, communication skills become the most improved soft skill among accounting interns. Therefore, it leads to the following hypothesis:

H2: There is a significant difference in the soft skills of the accounting interns based on the location of the company.

Specifically:

H2a: There is a significant difference in the personal attributes of the accounting interns based on the location of the company.

H2b: There is a significant difference in the job skills of the accounting interns based on the location of the company.

H2c: There is a significant difference in the communication for the accounting interns based on the location of the company.

H2d: There is a significant difference in the professionalism of the accounting interns based on the location of the company.

2.3. Types of partners and soft skills

For this study, the types of partners refer to the company as either Bumiputera or non-Bumiputera companies. Bumiputera companies are the company owned by the Malays at 51% of the majority shares. Meanwhile, non-Bumiputera companies are owned by ethnic groups other than Malays, for example, Chinese, Indian and others (Hameer et al., 2021). Kamal and Flanagan (2014) revealed that Bumiputera and non-Bumiputera companies have different business approaches. The authors added that non-Bumiputera companies are more aware of acquiring new information and knowledge to improve their productivity. It is also supported that a multi-ethnic society is able to influence ethnic relations, culture, profession, and socialisation (Abdul Aziz, 2022). However, regardless of the types of partners, they have the same working attitude to ensure the company can sustain itself in the future. Therefore, it leads to the following hypothesis:

H3: There is a significant difference in the soft skills of the accounting interns based on the types of partners.

Specifically:

H3a: There is a significant difference in the personal attributes of the accounting interns based on the types of partners.

H3b: There is a significant difference in the job skills of the accounting interns based on the types of partners.

H3c: There is a significant difference in the communication for the accounting interns based on the types of partners.

H3d: There is a significant difference in the professionalism of the accounting interns based on the types of partners.

2.4. Theoretical framework

Social learning theory is related to the influence of environmental and cognitive factors that might influence individual behaviour in learning (Maisto et al., 1999). Individual behaviour will be observed to answer the way and the reasons people learn in the real work environment (Silva, 2018). Besides, this theory is used to explain how cognitive factors influence individual performance. In this study, firm characteristics act as the environmental factors that influence the individual behaviour to learn throughout the internship. The output from this behaviour will influence personal and professional development during internship and indirectly support sustainability in graduates' future work life.

Figure 1 illustrates the framework used for this study based on the social learning theory:

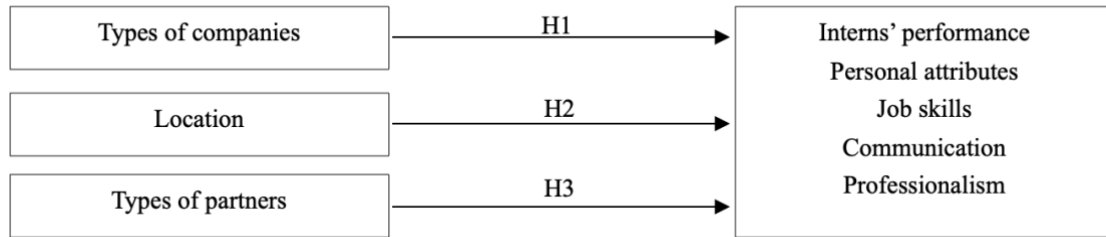


Figure 1. Theoretical framework

3. Methodology

3.1. Research methodology

This study focuses on a structured questionnaire, and it was distributed to employers as a part of the process of evaluating internship performance for each accounting student. The evaluation was based on a six-month internship program in 2021 during the Covid-19 outbreak. A total of 199 questionnaires were distributed within two weeks before they finished the internship online to the employers as the student's supervisors. It involved 185 companies across peninsular Malaysia. This study was participated by students for Degree of Accounting (Hons.) in one private university. The questionnaire was distributed from January to December 2021.

The questionnaire was comprised of two parts. Part 1 was related to the company information, which included three questions on types of companies, location, and types of partners. Meanwhile, Part 2 has 17 questions that focus on four dimensions of soft skills, which are personal attributes, job skills, communication, and professionalism. The soft skills questions were adopted from research conducted by Dabke (2015), Chiu et al. (2016) and Ahmad (2021). The 5-point Likert scale was used for this questionnaire which indicates 1; poor, 2: fair, 3: good, 4: very good and 5: excellent. Krosnick and Fabrigar (1997) argued that the range of scale of 5 for the Likert scale is established to be more reliable and enables the researcher to make a more subtle distinction among the attitudes of various individuals regarding a particular object. Measurable components were identified for each dimension and listed in Table 1.

Table 1. Dimension of soft skills' measurable components

Dimension	Measured component
Personal attributes	Willingness to learn, independence, motivation, teamwork, interpersonal skills and proactivity
Job skills	Knowledge application to the job, critical analysis, ability to solve job problems, decision-making ability and quality of work
Communication	Verbal communication, written communication, and Information Technology (IT) literacy
Professionalism	Attendance, punctuality and appearance

3.2. Analytical methods

This study uses Statistical Package for the Social Sciences (SPSS) Version 25 to generate descriptive statistics and ANOVA. Uyanık and Güler (2013) mentioned descriptive analysis as to describe and summarise the data in a constructive way. In this study, descriptive analysis was used to explain interns' soft skills based on the employer's evaluation. ANOVA was used to compare two means from two groups (Sekaran & Bougie, 2016). For this study, ANOVA measures the significant difference between firm characteristics and interns' soft skills.

4. Results

4.1. Descriptive analysis

Table 2 depicts the information regarding the company's background involved in this study. Out of 199, 120 (60.3%) are non-big four companies, and 65 (32.7%) are commercial companies. Only 14 (7.0%) are the big four accounting companies (PricewaterhouseCoopers, Deloitte Touche Tohmatsu, Ernst & Young, and KPMG). 103 (51.8%) companies are located in rural areas, while 96 (48.2%) are located in urban areas. In terms of types of partners, 177 (88.9%) companies involved are Bumiputera companies, and the remaining 22 (11.1%) are related to the non-Bumiputera company. Table 2 shows the demographic information of the company.

Table 2. Company's background

Demographic	Element	Frequency	Percentage (%)
Types of company	Big-four accounting firm	14	7.0%
	Non-big-four accounting firm	120	60.3%
	Commercial company	65	32.7%
Location	Urban	96	48.2%
	Rural	103	51.8%
Types of partners	Bumiputera	177	88.9%
	Non-Bumiputera	22	11.1%

4.2. Interns' soft skills

Table 3 shows the rank for each soft skill developed by students during internship based on the employer's evaluation. This study shows that the overall mean quality of interns is 3.87, which points out that the accounting interns displayed good soft skills during their internship. Table 3 provides evidence that the interns exhibited professionalism in appearance (M: 4.327), punctuality (M: 4.236) and attendance (M: 4.171) which is proved by the first three highest mean values. However, the employers reported lower scores for job skills on quality of work (M: 3.744), knowledge application to the job (M: 3.653), ability to solve the problem (M: 3.538), decision-making ability (M: 3.362) and critical analysis (M: 3.347). This finding suggests that the university needs to look into this issue in-depth by looking at the curriculum, which will develop the betterment of job skills during an internship to meet the expectation of the company.

Table 3. Ranking of employers' evaluation

Soft Skills		Mean	Std. Deviation	Rank
Personal attributes	Teamwork	4.136	0.886	4
	Willingness to learn	4.065	0.871	5
	Motivation	3.889	0.886	9
	Independent	3.869	0.934	10
	Interpersonal skill	3.844	0.933	11
	Proactive	3.759	0.97	12
Job skills	Quality of work	3.744	0.979	13
	Knowledge application to the job	3.653	0.93	14
	Ability to solve the job problem	3.538	0.994	15
	Decision-making ability	3.362	0.969	16
	Critical analysis	3.347	0.94	17
Communication	Verbal communication	4.005	0.89	6
	IT literacy	3.930	0.868	7
	Written communication	3.920	0.901	8
Professionalism	Appearance	4.327	0.864	1
	Punctuality	4.236	0.921	2
	Attendance	4.171	0.922	3
The overall quality of trainee		3.870	0.921	

Figure 2 shows the summary of accounting student performance based on four soft skills developed during the internship to test first research objective. The result concludes that professionalism reported the highest score (M: 4.24), which indicates that the accounting students are efficient in attendance, punctuality, and appearance. The second higher score is on communication skills with the mean value of 3.95, in the range of good and quite close to very good, measured using verbal, written and IT literacy. Personal attributes report the mean value of 3.93, which indicates that, on average, accounting students have good personal attributes in terms of willingness to learn, independence, motivation, teamwork, interpersonal skills, and being proactive in the internship. The lower score for soft skills is on job skills at the mean value of 3.53. The employers evaluated the accounting students at a good range of job skills since some of them need to improve on knowledge application, critical analysis, ability to solve the problem, decision-making ability and quality of work. This is consistent with the finding by Chiu et al. (2016), who found that students have satisfactory performance in practical skills since they do not have any working experience.

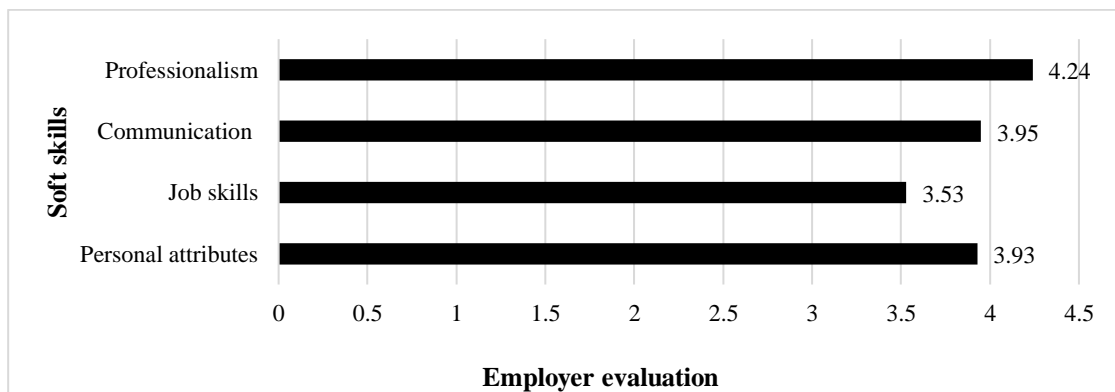


Figure 2. Summary of accounting students' performance based on four soft skills

4.3. Comparative study

Table 4 shows the comparison of employers' evaluation of interns' soft skills levels according to different types of companies, locations, and types of partners to test second research objective. As depicted in Table 4, the difference in types of company (big-four accounting firms, non-big four accounting firms and commercial companies) are statistically significant at a p-value <0.05 level for job skills and professionalism. Therefore, H1b and H1d are accepted, while H1a and H1c are rejected. This result implies that the big-four accounting firms normally serve large public clients, which requires more cognitive and social skills (Ham et al., 2022). It contradicts to non-big four accounting firms that normally serve medium and private clients (Keune et al., 2016). Ahmad (2021) also supported that different interns deal with different type of clients and nature of work. For instance, commercial companies normally offer taxation or financial reporting for internships, while big four usually requires intern to do auditing work. This situation leads to different job skills demanded. This result also supported by Bedah et al. (2021) who found that the soft skills for interns in accounting firms that offer auditing service are better compared to those who intern in non-audit service. These soft skills are needed since auditing service required to follow to a reasonable level of audit quality.

Table 4 shows no significant difference in soft skills between the location of the company. Therefore, all H2 are rejected at a p-value >0.05 level. Sawani et al. (2016) explained that all firms need to comply highly with accounting regulations regardless of the company's location. Besides, accounting practice is regulated and monitored closely by MIA, which was established under the Accountants Act of 1967. This result is also supported by Mahmood et al. (2011), who found that there was no significant difference between urban and rural workers' job satisfaction and experience.

With regards to the comparison between type of partners and soft skills, the result of the study shows insignificant differences except for personal attributes. Types of partners (Bumiputera and non-Bumiputera companies) are statistically significant at a p-value <0.05 level for personal attributes. Therefore, H3a is accepted while H3b, H3c and H3d are rejected. Types of partners significantly influence personal attributes since non-Bumiputera companies are more commercially aware than Bumiputera companies in their efforts to acquire new information and knowledge to improve productivity (Kamal & Flanagan, 2014). Abdul Aziz (2022) explained that most Bumiputera accountants would have limited interaction with other ethnic groups due to the segregated social and education field. The social space is not well structure which lead to difficulty for individual include Bumiputera accountant to adopt in a new environment with comfortable relationship. This culture of work will demand different efforts from the internship students in which they need to be exposed to good teamwork, willingness to learn, motivation, independence, interpersonal skill and proactiveness.

Table 4. Soft skills level comparison based on firm characteristics

	Type of company (Big-four accounting firm = 14, non-big-four accounting firm = 120, commercial company = 65)		Location (Urban area=96, rural area =103)		Type of partners (Bumiputera company = 177, non-bumiputera company = 22)	
Personal attributes	3.739	0.735	3.943	0.912	3.956	0.047*
	3.811		3.912		3.690	
	4.182					
Job skills	3.200	0.015*	3.550	0.089	3.568	0.301
	3.452		3.509		3.209	
	3.742					
Communication	3.618	0.129	3.959	0.088	3.995	0.067
	3.920		3.945		3.606	
	4.083					
Professionalism	4.119	0.046*	4.313	0.270	4.275	0.125
	4.214		4.181		4.000	
	4.328					

*Correlation is significant at the 0.05 level (2-tailed)

5. Conclusion

This study provides evidence on the accounting interns' soft skills in terms of personal attributes, job skills, communication, and professionalism. Besides, this study provides evidence of the influence of firm characteristics on interns' soft skills from the perspective of employers. In general, for first research objective, the employers agreed that the accounting intern displayed high professionalism measured by appearance, punctuality, and attendance throughout the six months of the internship. However, based on findings, some employers agreed that interns need to improve on job skills, for example, in terms of quality of work, knowledge application to the job, ability to solve job problems, decision-making ability, and critical analysis. Besides, this study aimed to explore the influence of firm characteristics on interns' soft skills as second research objective. The result justified that types of companies, namely big-four accounting firms, non-big-four accounting firms and commercial companies, are able to influence job skills and professionalism. Besides, types of partners also influence personal attributes. This result is aligned with social learning theory, which emphasises that environmental factors are capable of influencing people's willingness to learn in the real work environment.

This study recommends that a more standardised guidelines for an internship program be developed with the collaboration between companies and HEIs. This guideline can be implemented for all types of companies to account for graduates in facing an interconnected world. It is important to reduce the gaps in soft skills between the companies, especially for accounting graduates, since the role of an accountant has steadily grown more technical with the requirements of new technology and pure accounting knowledge. More importantly, this study permits further improvement of the current soft skills ability of accounting interns to avoid a serious threat to an accountant's job security. Besides, this study has successfully filled the gaps in the literature on soft skills for accounting students during the internship from the perspective of employers. Firm characteristics as a new variable were also introduced in this study as one of the factors that influence soft skills for accounting interns.

The study is subjected to several limitations. First, this study only covers one higher institution as the sample, hence the finding may not appropriate to be generalized to other courses, faculties and higher education. A future study might focus on other public and private institutions to develop a more comprehensive comparison and portray meaningful insights in a broader perspective. Besides, future studies might want to distribute the questionnaire to employers before and after students finish the internship. From that, the study can highlight the implications of internships to frame students' key competencies and personal development.

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