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**PERCEPTIONS OF ACCOUNTING UNDERGRADUATES
TOWARDS INTERNSHIP EXPERIENCES DURING THE
PANDEMIC**

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Abstract

The COVID19 pandemic has severely affected the normal functioning of various activities across the world, including learning and education process. This unusual experience goes without exception not only for the on-campus students, but also to the internship students, which led the internship experience to shift from a face-to-face on-job learning environment to home-based internship environment. This study is intended to gather insightful information pertaining to the students' perceptions on the challenges they faced in the internship during the pandemic era involving the aspect of internship adaptations, SOP compliance, financial concerns, and satisfaction during the internship. This study employs a quantitative method via questionnaire survey, carried out in one of the Malaysian private universities which is wholly owned by the prominent utility government-linked company. Out of 110 sample students, only 52 respondents are willing to participate in this survey questionnaire. Based on the findings, the Chi-square test revealed that there are only three items of the constructs are independent between the relationship of the students' attributes and each item of the constructs of the students' perceptions towards the internship challenges in the era of pandemic. Overall, the findings failed to have positive associations between the students' attributes and each construct of the students' perceptions on the internship hiccups, except for the working mode and their views on the internship' adaptation during the pandemic. Further findings and ways forward are deliberated therein.

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Keywords: Internship, COVID-19 pandemic, virtual internship

1. Introduction

The coronavirus disease (COVID-19) is widely known as a contagious disease has attacked the core of humans' well-being and economic aspects in the recent years and has transmitted uncontrollably among the people around the globe (Verma & Gustafsson, 2020). The current statistics revealed by the World Health Organization (WHO) on 6 July 2022 reported a total of 556,309,899 cases, with the total of 6,364,392 death infected by COVID-19 pandemic (WHO, 2022). To save the lives of the people, many countries have decided to declare sudden or phased lockdowns with 'social distancing and stay-at-home' policies, which is stringently damaged numerous business sectors (Donthu & Gustafsson, 2020, Leite et al., 2020). The report by the World Trade Organization (WTO) showed a world trade slump in 2019 and with the global pandemic crisis in 2020, it is expected that the global financial crisis becomes worst (WTO, 2020).

The COVID19 pandemic has badly affected the normal functioning of various activities across the world, including learning and education process. This unusual experience goes without exception not only for the on-campus students, but also to the internship students. The austerity of the pandemic has led the internship experience to shift from a mundane face-to-face on-job learning environment to home-based internship environment. Given the accounting programme is bounded by the Malaysia Institute of Accountant (MIA)'s requirements, the students faced huge number of challenges to meet the trio parties' requirements; university, company and regulator (i.e. MIA) in order to fulfill the undergraduates' condition prior to their graduation. The adoption of this new experiential learning environment has made the pandemic-stricken students find some difficulties to make adjustment with the engagement of internship through home-based/online setting (Agarwal & Kaushik, 2020; Baber, 2020).

Some students have perceived that home-based or online learning may not be effective and burdensome due to lack of motivation and less interest towards virtual learning (Lim, 2020), unless if the proper tools and effective ways of experiential learning are successfully delivered and monitored by the internship instructors (Peltier et al., 2007). Given the unusual experiential learning occur during the pandemic which urged the internship students to modify their working arrangement as according to the company's policies, such experiences may be perceived as huge challenges for the students, especially when kind of experiential learning is far different as compared to the on-campus learning. Additionally, as the government put social distancing's directives into mandatory practices as a way to mitigate the disease transmission rampantly, hence the students are bound to comply with such standard of practices (SOPs).

There are number of preceding literatures pertaining to the online learning experiences/challenges during the pandemic era, however the current literature in the breadth of experiential learning or internship has been given less attention and it is still under-searched especially in the Malaysian context. Thus, the current study attempts to fill the loopholes of the existing studies and to provide insightful understandings on the students' perceptions towards their challenges faced in the internship experiences during COVID-19 pandemic including the students' adaptation towards the working environment during the pandemic, SOPs compliance, financial concerns and their satisfaction in dealing with the internship-related parties.

2. Literature Review

Experiential learning is the integral pedagogical foundation upon which internships are built, as it involves the process by which a student develops his/her knowledge through direct experience with guided reflection and analysis (Kolb, 1984). Internships form a part of a student's education requirement which have been shown to significantly increase graduates' employment rates (Silva et al., 2018). Internships are also beneficial for the undergraduates' development of thinking skills, the reinforcement of technical competencies, and their promotion for lifelong learning (Coco, 2000; Eycler, 2009). However, the presence of the the coronavirus disease 2019 (COVID-19) has caused the internship platform for students among the Malaysian higher institutional educations went out of norms. As far as the health matter is concerned, majority of educational institutions were required to swiftly reorganise the dynamics of their educational curriculum which demands internship students to execute their obligations from the traditional physical mode into online platforms via a work-from-home (WFH) mode (Wong et al., 2021).

Working via WFH mode warrants the students to have their communication and dealing with their employer/clients virtually. Previous research has shown that there are several pitfalls of virtual internships. For instance, difficulties would arise when an intern is unable to interact with the physical community or work with a supervisor face-to-face and is unfamiliar with the particular work environment or community (Youngblood, 2020). Besides, Sundar (2008) also advocated that virtual internships may not provide sufficient networking opportunities as interns rarely meet with their supervisors or colleagues. Since the students are hardly to expose with their working members and other stakeholders, thus students may encounter difficulty to develop personal rapport or management skills (Marte, 2009). This is supported by Levin and Kurtzberg (2020) found that students perceived that working in a WFH mode as a major obstacle due to inability to engage and perform effectively in the workplace and need personal supervision from their supervisors/superior. Nonetheless, presenting another side of the coin, virtual internship may provide benefits to the students including unique learning experiences, flexibility working mode, ability to be supervised and mentored by their superior virtually (Alipour et al., 2021), save their transportation cost (Wortham, 2013) and engage in their jobs with higher levels of responsibility and autonomy than during an in-person internship, without the need to commute or work to strict time constraints (Wong et al., 2021).

It is important to note that the students' perceptions on their internship especially during pandemic may be varied by their personal attributes and arrangement. Since similar studies in the breadth of internship are limited, thus the prior literatures on the online learning experience are used to relate with the variation of students' personal attributes and arrangement, which explicitly may have effect to their perceptions on the challenges they faced during the pandemic. Selvanathan et al. (2020), for example, claimed that the geographical and individual characteristics contribute significantly to differences in how students perceive their virtual learning experiences because such a remote learning environment benefits urban-dwelling students more than those who live in rural areas. Likewise, similar finding also has been advocated by Song et al. (2016) who found that students with different demographic backgrounds have may different preferences on the type of online course due to various possible predicaments occur especially involving with the virtual learning interaction. Given the above arguments above, the hypotheses are developed as follows:

H1(a): There is a positive relationship between gender and the students' perceptions on the challenges in the internship during the pandemic;

H1(b): There are significant differences between gender and all constructs of the students' perceptions on the challenges in the internship during the pandemic;

H2(a): There is a positive relationship between type of firm and the students' perceptions on the challenges in the internship during the pandemic;

H2(b): There are significant differences between type of firm and all constructs of the students' perceptions on the challenges in the internship during the pandemic;

H3(a): There is a relationship between working mode and the students' perceptions on the challenges in the internship during the pandemic;

H3(b): There are significant differences between working mode and all constructs of the students' perceptions on the challenges in the internship during the pandemic;

H4(a): The relationship between living arrangement and the students' perceptions on the challenges in the internship during the pandemic is independent;

H4(b): There are significant differences between living arrangement and all constructs of the students' perceptions on the challenges in the internship during the pandemic;

3. Methodology

This study employs a quantitative research design in nature, in which the primary data collection is performed via the questionnaire survey. The questionnaire items that related to the challenges face by students during virtual internship engagement were adopted from preceding literature, which is from Aristovnik et al. (2020). The structured questionnaire consisted of two sections; the first section comprises of the socio-demographic data of respondents; meanwhile section 2 pertains the challenges faced by respondents in virtual internship engagement during the pandemic, which was divided into four constructs, namely students' adaptation towards the working environment during the pandemic, SOPs compliance, financial concerns and students' satisfaction in dealing with the internship-related parties. This study is carried out in one of the Malaysian private universities which is wholly owned by the prominent utility government-linked company.

The population of the study is approximately 110 final year accounting students that undergo internship in various companies in Malaysia. Concerning the determination of sample size, according to Krejcie and Morgan (1970)'s sample size determination table in Piaw (2020), the estimated sample size of the population is 86. Based on the sample size, the self-administered 5-likert scale questionnaire has been disseminated virtually to the final year accounting undergraduates for the distribution of the survey. Considering the cross-sectional data, the survey has been performed virtually during the seventh week of internship, which is on end September 2021. Of 86 only 52 respondents were willing to respond and complete the survey, which constituted 61.6% of the sample size. Descriptive statistics was carried on the demographic profiles of the respondents and for each construct of students' perceptions on the challenges faced in the internship during pandemic. The Pearson Chi Square test was then conducted to discover the relationship between students' attributes and their perceptions on challenges of internship during the pandemic and if there are any differences exists in their level of perceptions on the challenges of internship and the students' attributes. To further explain the relationship between the students' attributes and each

construct of the internship students' perceptions towards their challenges faced during pandemic, the Spearman correlation test was conducted.

4. Discussions of Findings

4.1. Descriptive statistics

Based on the Table 1 below, the descriptive statistics data revealed that majority of the respondents were among female undergraduates (76.9%), with age 19-24 years old (90.4%) and were having their internship in audit firm (76.9%). Most of the internship students were dominated by Malay students (86.5%). Besides, large number of the internship students had been assigned in the audit department (57.7%), and they were having their internship placement in the central region or Klang Valley areas (KL and Selangor). Given the survey has taken place during pandemic, thus majority of the students were working in work from home (WFH) mode (44.2%) which 9.6% prevails those who were having their internship at working place (working from office – WFO). Furthermore, most of the students were taking opportunity during this pandemic and internship moments preferred to bond with family by dwelling with their own family (86.5%) rather than having their own living arrangement with their peers or staying alone.

Table 1. Demographic profiles

Characteristic	Categories	Frequency	Percentage (%)
Gender	Male	12	23.1
	Female	40	76.9
Age	19 - 24	47	90.4
	25 - 30	5	9.6
Race	Malay	45	86.5
	Chinese	1	1.9
	Indian	6	11.5
Type of firm	Audit firm	40	76.9
	Non-audit firm	12	23.1
Assigned department_placement	Audit	30	57.7
	Accounting	14	26.9
	Taxation	7	13.5
	Others	1	1.9
Location of placement	Wilayah Persekutuan KL	17	32.7
	Selangor	16	30.8
	Perak	2	3.8
	Pulau Pinang	2	3.8
	Kedah	1	1.9
	Negeri Sembilan	2	3.8
	Melaka	1	1.9
	Johor	6	11.5
	Pahang	2	3.8
	Terengganu	2	3.8
	Kelantan	1	1.9

Working mode	Work from home (WFH)	23	44.2
	Work from office (WFO)	18	34.6
	Work rotation (WFH & WFO)	11	21.2
Living arrangement	Stay with family	45	86.5
	Stay with friends	3	5.8
	Stay alone	4	7.7

Table 2 below pertains the descriptive statistics for each construct of students’ perceptions on the challenges faced in the internship during pandemic. From the Table 2 below, it depicts that majority of the students agreed with their internship experiences during pandemic including confidence level in online interaction (51.9%), their adaptation with new experiential environment during pandemic (44.2%) and improved their learning and internship performance (46.2%). However, most of them seemed indecisive to express their perceptions (48.1%) regarding their challenges to focus on their work during the moment of pandemic which prevailed those who agreed with their adaptation to focus on work despite of having internship during the pandemic (44.2%).

Since all citizens are bound to comply with the SOP as precautionary action against contracting the COVID-19 disease, it goes without exception for the internship students. Majority of the students perceived that they were agreed with the SOP compliance and such compliance is a part of obligations and directives by their internship company. Only a few of them were indecisive pertaining to practice wearing a mask all the times (1.9%), avoid from taking public transport (7.7%) and avoid meeting other people (7.7%), avoid leave home (3.8%) and visit family only if necessary (5.8%). In addition, there is a handful number of students who perceived that they were unable to avoid public transport (1.9%) which might have no own transport, and they were not keen to make online purchase of grocery items (5.8%).

As far as financial aspect is concerned especially during the pandemic, majority of the students expressed their concerns on ability to pay accommodation (38.5%), monthly bills (51.9%), study loan (51.9%) and withdrawal of savings for the payment of monthly commitments (65.4%). Despite of these challenges, majority of the students expressed their satisfaction on the support gained from university (65.4%) and peers (78.9%), except for satisfaction on their current working environment. Majority of them seemed uncertain with their level of satisfaction towards current working environment (46.2%) and only a few of the respondents were disagreed with their current working environment (11.5%).

Table 2. Descriptive findings for each construct item

Construct item	Likert scale measurement				
	Strongly Disagree	Disagree	Neither disagree/agree	Agree	Strongly Agree
Internship adaptation: (Likert scale: 1 Strongly Disagree – 5 Strongly Agree)					
Confidence level_online interaction	0	2 (3.8%)	12 (23.1%)	27 (51.9%)	11 (21.2%)
Student’s adaptation_easy to focus	0	1 (1.9%)	25 (48.1%)	23 (44.2%)	3 (5.8%)
Student’s adaptation_new learning	0	2 (3.8%)	16 (30.8%)	23 (44.2%)	11 (21.2%)
Improved student’s learning & internship performance	0	4 (7.7%)	18 (34.6%)	24 (46.2%)	6 (11.5%)

Standard of Practice (SOP) compliance: (Likert scale: 1 Disagree – 5 Strongly Agree)

	Disagree	Strongly disagree	Neither disagree/agree	Agree	Strongly Agree
Always wearing mask	0	0	1 (1.9%)	1 (1.9%)	50 (96.2%)
Maintaining personal hygiene	0	0	0	8 (15.4%)	44 (84.6%)
Avoid large crowds/gathering	0	0	0	11 (21.2%)	41 (78.8%)
Avoid public transport	0	1 (1.9%)	4 (7.7%)	10 (19.2%)	37 (71.2%)
Stock up essentials_to avoid meeting people	0	0	4 (7.7%)	16 (30.8%)	32 (61.5%)
Prefer online grocery shopping	0	3 (5.8%)	13 (25%)	7 (13.5%)	29 (55.8%)
Avoid shake hands	0	0	0	7 (13.5%)	45 (86.5%)
Avoid leave home (only if necessary)	0	0	2 (3.8%)	6 (11.5%)	44 (84.6%)
Visit family (only if necessary)	0	0	3 (5.8%)	10 (19.2%)	39 (75%)

Financial concerns: (Likert scale: Not applicable – Extremely concern)

	Not Applicable	Not concern	Somewhat concern	Very concern	Extremely concern
Inability to pay monthly accommodation	19 (36.5%)	6 (11.5%)	7 (13.5%)	12 (23.1%)	8 (15.4%)
Inability to pay monthly bills	7 (13.5%)	5 (9.6%)	13 (25%)	15 (28.8%)	12 (23.1%)
Inability to pay study loan	9 (17.3%)	5 (9.6%)	11 (21.2%)	15 (28.8%)	12 (23.1%)
Use of savings for expenses payment	5 (9.6%)	4 (7.7%)	9 (17.3%)	17 (32.7%)	17 (32.7%)

Internship satisfaction: (Likert scale: Not satisfied – Very satisfied)

	Not satisfied	Less satisfied	Neither satisfied nor satisfied	Satisfied	Very satisfied
Satisfaction on current working environment	2 (3.8%)	4 (7.7%)	24 (46.2%)	19 (36.5%)	3 (5.8%)
Satisfaction support from university	1 (1.9%)	2 (3.8%)	15 (28.8%)	23 (44.2%)	11 (21.2%)
Satisfaction support from peers	1 (1.9%)	1 (1.9%)	9 (17.3%)	29 (55.8%)	12 (23.1%)

4.2. Inferential statistics

The statistic below pertains the relationship between students' attributes and their perceptions on challenges of internship during the pandemic and if there are any differences exists in their level of perceptions on the challenges of internship and the students' attributes. Based on the Table 3 below, it depicted that none of the variables have the relationship between the students' attributes and their perceptions of the challenges in the internship during the pandemic are independent. However, there are significant differences in the students' personal attributes and their level of perceptions towards the challenges that they faced in the internship during the moment of pandemic.

Based on the findings, it revealed that majority of the items that underpinning the internship adaptation construct implied that most of the students who were agreed with the internship adaptation's items were among the female students, being in audit firms, working from home (WFH) and live with their

own family. Only for those who were working from office (WFO) constituted as majority who agreed that they were confidence in working interaction during pandemic. Nonetheless, some of them who were working in WFH mode were unsure regarding their ability to focus on doing their task assignment by employers while being at home and unable to self-evaluate whether their on-job learning and internship performance are improved, unless being evaluated by their superior/manager.

Meanwhile, for those items underpinning the construct of SOP compliance, majority of the students who were able to comply with the stipulated compliance set out by the government as ways to mitigate the transmission of the COVID-19 rampantly, were among female students, being in the audit firm, working away from their office (WFH) and staying with their family during the pandemic. These group of students (female, being in audit firm, WFH and staying with family) also those expressed their agreement and concerns on the challenges to cope with the financial matters and to make ends meet during the pandemic including to fork out for monthly expenditure, study-related expenses and savings withdrawals. These challenges were among the reasons that the students opted to stay with family and been allowed to work from home (unless if the company's policy has determined with that kind of working mode to its employees).

Overall, most of the students who were female, having their placement at audit firm, working from home and staying with family, were satisfied with the current working environment, support from their peers and university as well. Only for those students with working mode of WFH were indecisive whether they felt satisfied towards working environment and those students who working from office (WFO) were satisfied with the support gained from university pertaining to their internship matters especially to be handled during the challenging time of pandemic era. In other words, in the overall findings above, there are significant differences in the students' personal attributes and their perceptions on the challenges they faced during the pandemic. These findings are consistent with the prior studies by Selvanathan et al. (2020) and Song et al. (2004) stated that the geographical and personal attributes provide significant disparities in students' level of perception towards their virtual learning experiences.

Table 3. Chi-Square - student's attributes and perceptions on challenges of internship

Construct Item	Gender		Type of firm		Working mode		Living arrangement	
	Sig	Diff	Sig	Diff	Sig	Diff	Sig	Diff
<i>Internship adaptation:</i>								
Confidence level_online interaction	.474	F, Agree (22)	.477	AF, Agree (19)	.093	WFO, Agree (14)	.248	Family, Agree (33)
Student's adaptation_easy to focus	.013	F, ID (20)	.722	AF, ID (19)	.184	WFH, ID, (13)	.849	Family, ID (23)
Student's adaptation_new learning	.205	F, Agree (17)	.712	AF, Agree (18)	.333	WFH, Agree (12)	.146	Family, Agree (30)
Improved student's learning & internship performance	.064	F, Agree (18)	.509	AF, Agree (17)	.131	WFH, ID (11)	.379	Family, Agree (27)
<i>Standard of Practice (SOP) compliance:</i>								

Always wearing mask	.732	F, SA (38)	.732	AF, Agree (39)	.529	WFH, CRN, (23)	.988	Family, Agree (43)
Maintaining personal hygiene	.888	F, SA (34)	.440	AF, Agree (40)	.807	WFH, CRN, (33)	.479	Family, Agree (45)
Avoid large crowds/gathering	.215	F, SA (30)	.710	AF, Agree (40)	.963	WFH, CRN, (13)	.089	Family, Agree (45)
Avoid public transport	.566	F, SA (29)	.403	AF, Agree (37)	.420	WFH, CRN, (19)	.003*	Family, Agree (41)
Stock up essentials_to avoid meeting people	.258	F, SA (24)	.367	AF, Agree (38)	.532	WFH, CRN, (20)	.504	Family, Agree (42)
Prefer online grocery shopping	.742	F, SA (21)	.250	AF, Agree (30)	.830	WFH, CRN, (15)	.557	Family, Agree (31)
Avoid shake hands	.553	F, SA (34)	.553	AF, Agree (40)	.207	WFH, CRN, (23)	.630	Family, Agree (45)
Avoid leave home (only if necessary)	.242	F, SA (32)	.619	AF, Agree (39)	.310	WFH, CRN, (22)	.832	Family, Agree (45)
Visit family (only if necessary)	.124	F, SA (30)	.526	AF, Agree (38)	.285	WFH, CRN, (20)	.320	Family, Agree (43)
<i>Financial concerns:</i>								
Inability to pay monthly accommodation	.036*	F, NA (16)	.141	AF, CRN (24)	.082	WFH, NA, (11)	.346	Family, Agree (21)
Inability to pay monthly bills	.113	F, CRN (22)	.249	AF, CRN (31)	.390	WFH & WFO, CRN, (16)	.376	Family, Agree (33)
Inability to pay study loan	.116	F, CRN (21)	.827	AF, CRN (30)	.093	WFO, CRN (18)	.538	Family, Agree (32)
Use of savings for expenses payment	.099	F, CRN (20)	.155	AF, CRN (34)	.192	WFH, CRN (18)	.390	Family, Agree (36)
<i>Internship satisfactions:</i>								
Satisfaction on current working environment	.796	F, ID (20)	.762	AF, STF (18)	.708	WFH, ID, (10)	.209	Family, STF (18)
Satisfaction support from university	.266	F, STF (26)	.176	AF, STF (29)	.302	WFO, STF (14)	.960	Family, STF (30)
Satisfaction support from peers	.794	F, STF (30)	.440	AF, STF (30)	.354	WFH, STF (20)	.05*	Family, STF (35)

* ID: indecisive (neither disagree nor agree), AF: Audit firm, SA: Strongly agree, NA: Not applicable, CRN: concern, STF: Satisfied

Table 4. Spearman correlation – relationship between the students’ attributes and construct of perceptions on the challenges faced in the internship

Construct	Gender	Type of firm	Working mode	Living arrangement
Internship adaptation	.163 (-.196)	.650 (-.064)	.026(.309*)	.774 (-.041)
SOP compliance	.702 (-.054)	.498 (-.096)	.178 (.190)	.921 (.014)
Financial concern	.256 (.160)	.128 (-.214)	.515 (.092)	.819 (-.033)
Internship satisfaction	.862 (-.025)	.913 (.015)	.482 (.80)	.219 (.173)

Table 4 above depicted the relationship between the students’ attributes and each construct of the internship students’ perceptions towards their challenges faced during pandemic. Based on the results, it revealed that none of the students’ personal attributes and each construct of their perceptions towards the internship’s challenges have positive relationship except for the working mode and the construct of internship adaptations. In other words, those students who has experienced with physical approach of internship mode would have better internship adaptation given that they would be more confident to adapt with the current working environment if they could be in the real working placement.

5. Conclusions and Ways Forward

The catastrophe of the contagious Covid-19 disease has given huge impacts to the human lives and living, nationally and globally. This goes without exception to the group of final year undergraduates who undergo for their experiential learning before completing their study. In the moment of pandemic, the usual physical approach of daily arrangements is no longer appropriate for the people as the United Nation (UN) and the country’s government have taken various initiatives to alleviate the high transmissibility of the disease among the citizens and to save many lives. Students, who are characterised as a ‘fragile’ person expose themselves with the pre-working world may find that the internship constitutes as a challenging experiential learning environment relative to the traditional mode of learning environment. Thus, this study is intended to gather insightful information pertaining to the students’ perceptions on the challenges they faced in the internship during the pandemic era involving the aspect of internship adaptations, SOP compliance, financial concerns, and satisfaction during the internship. The students’ characteristics may contribute to the variation of the perceptions towards the challenges in the internship. Based on the findings, the Chi-square test revealed that there are only three items of the constructs are independent between the relationship of the students’ attributes and each item of the constructs of the students’ perceptions towards the internship challenges in the era of pandemic. Given the majority of the students are dominated by the female students, working placement in audit firm, working mode of WFH and staying with family in the living arrangement, thus there are no surprises if the constructs of the dependent variables are varied by these dominations of the students’ attributes towards their agreements in the internship challenges. However, there is a handful of other attributes which may explain to the variation in the students’ perceptions towards the internship challenges during the pandemic. Overall, the findings failed to have positive associations between the students’ attributes and each construct of the students’ perceptions on the internship hiccups, except for the working mode and their views on the internship’ adaptation during the pandemic.

Given the study is carried out in a single private higher educational institution and small number of the sample of respondents, thus it may not generalise to the whole population. Perhaps, the similar study could be undertaken by taking a larger sample of respondents by taking into account the accounting interns from both public and private universities in the future and evaluate using students' other personal and geographical attributes that could explain the relationship and variation in the students' perceptions towards their challenges that they faced during the pandemic. With these future studies to be expected come about, thus the loopholes of the internship-related studies could be filled and could address other internship issues that may be encountered during the era of pandemic, especially in the context of accounting field.

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