

A Qualitative Study of Factors Influencing Learning Outcomes and Student Satisfaction with Work-From-Home Internships

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Abstract

The objective of this qualitative research was to study the determinants influencing student learning outcomes and satisfaction in work-from-home (WFH) accounting internships. Data were gathered from 17 accounting students at a private university during their WFH internships, using in-depth interviews with a semi-structured questionnaire. The research applied qualitative content analysis to extract and categorize relevant themes. Through this method, data from in-depth interviews with 17 accounting students was systematically examined, allowing for an exploration of their experiences. By iteratively coding and categorizing responses, patterns and recurring elements emerged, forming the basis for the identified themes. The six themes emerged from the data, including IT and computing skills, accounting knowledge, teamwork and interpersonal skills, time management skills, accountability, and resourceful skills. The findings suggest that these 6 themes are critical factors influencing students' learning outcomes and satisfaction both positive and negative aspects. In addition, the study also identifies the challenges that students face in a WFH environment as well as the benefits and opportunities that come with this situation. Moreover, these findings can help educators, employers, and policymakers design and implement effective WFH internships that maximize learning outcomes and student satisfaction as well as ensure that students will receive the best possible preparation for their future careers.

Keywords: Accounting Internship, Work from Home (WFH), Learning Outcomes, Satisfaction

บทคัดย่อ

งานวิจัยเชิงคุณภาพนี้มีวัตถุประสงค์ เพื่อศึกษาปัจจัยที่มีผลต่อผลลัพธ์การเรียนรู้และความพึงพอใจของนักศึกษาในการฝึกงานด้านการบัญชีที่ทำงานจากที่บ้าน (WFH) มีการเก็บข้อมูลจากนักศึกษาฝึกงานด้านการบัญชี จำนวน 17 คน จากมหาวิทยาลัยเอกชนแห่งหนึ่ง ด้วยการสัมภาษณ์เชิงลึกแบบใช้แบบสอบถามกึ่งโครงสร้าง งานวิจัยนี้ใช้การวิเคราะห์เนื้อหาเพื่อแยกและจัดหมวดหมู่ปัจจัยที่เกี่ยวข้อง ด้วยระเบียบวิธีการนี้ ข้อมูลจากการสัมภาษณ์เชิงลึกกับนักศึกษาฝึกงานด้านการบัญชี 17 คน ได้รับการวิเคราะห์เนื้อหาอย่างเป็นระบบ เพื่อให้สามารถสำรวจประสบการณ์ของนักศึกษาได้อย่างถูกต้อง ด้วยการจัดหมวดหมู่คำตอบซ้ำๆ ก่อให้เกิดรูปแบบและองค์ประกอบ คือ ปัจจัยหลัก 6 ประการที่เกิดขึ้น ประกอบด้วยทักษะด้านเทคโนโลยีสารสนเทศและคอมพิวเตอร์ ความรู้ด้านบัญชี ทักษะด้านการทำงานเป็นทีมและการสื่อสารระหว่างบุคคล ทักษะด้านการบริหารเวลา ความรับผิดชอบ และทักษะด้านการใช้ทรัพยากร ผลการวิจัยชี้ให้เห็นว่า ปัจจัยทั้ง 6 ประการข้างต้นเป็นปัจจัยสำคัญที่มีผลต่อผลลัพธ์การเรียนรู้และความพึงพอใจของนักศึกษาทั้งเชิงบวกและเชิงลบ นอกจากนี้การศึกษายังระบุถึงปัญหาที่นักศึกษาเผชิญในสภาพแวดล้อมการทำงานจากที่บ้าน(WFH)รวมถึงประโยชน์และโอกาสที่มาพร้อมกับสถานการณ์เหล่านี้ การค้นพบนี้สามารถช่วยนักการศึกษา นายจ้าง และผู้กำหนดนโยบายในการออกแบบและดำเนินการฝึกงานแบบ WFH ให้มีประสิทธิภาพ ซึ่งจะเพิ่มผลลัพธ์การเรียนรู้และความพึงพอใจของนักศึกษาให้สูงสุด และช่วยให้มั่นใจได้ว่านักศึกษาจะได้รับการฝึกฝนที่ดีที่สุดสำหรับอาชีพในอนาคต

ศัพท์สำคัญ: การฝึกงานทางการบัญชี ทำงานจากบ้าน ผลสัมฤทธิ์การเรียนรู้ ความพึงพอใจ

Introduction

As the COVID-19 pandemic continues to affect daily life, many industries have had to adapt to work from home (WFH) arrangements as a means of maintaining their operations (Kaushik & Guleria, 2020). This shift towards WFH has affected various aspects of organizational activities, including internships (Feldman, 2021). Especially, accounting internships are an essential component of the accounting curriculum, providing students with the opportunity to apply their theoretical knowledge in a practical setting. However, the COVID-19 pandemic has caused significant disruptions to these internships, resulting in a shift towards WFH environments. This disruption has raised concerns about the effectiveness of WFH accounting internships in providing students with the necessary learning outcomes and experiences, as well as their level of satisfaction with these internships. WFH has created new challenges for accounting interns, as they must navigate their responsibilities remotely while also ensuring that they are meeting their learning objectives. The lack of face-to-face interaction and reduced access to mentors can affect the quality of the internship experience (Shin & Hickey, 2021). Furthermore, the effectiveness of WFH accounting internships in preparing students for the workforce is still uncertain. Moreover, several studies have explored the effects of WFH internships on student learning outcomes and satisfaction, but the results have been mixed. For example, a study by Jeske and Linehan (2020) found that students who completed WFH internships reported lower levels of satisfaction compared to those who completed in-person internships. However, another study by Ahmad (2020) found that WFH internships can lead to positive learning outcomes, such as improved time management and communication skills. Therefore, there is a need for further research on the impact of WFH internships on student learning outcomes and satisfaction, particularly in the field of accounting.

Thus, this study aims to address these research gaps by conducting a qualitative content analysis to discover the factors that influence the experiences of WFH accounting interns and how these factors impact their learning and satisfaction in WFH internships, and the effectiveness of such internships in preparing students for the workforce. The findings of this study can provide insights for educators, employers, and policymakers in developing effective and engaging internship programs for students, and how to design and implement effective WFH internships that maximize learning outcomes and student satisfaction and can ensure that students receive the best possible preparation for their future careers.

Literature Review

Traditional In-Person Internships and Work-From-Home Internships

Traditional accounting internships have been a mainstay in accounting education for many years. These internships typically involve students working in an accounting firm or department, under the guidance of experienced professionals. While these internships have proven to be valuable learning experiences, the COVID-19 pandemic has forced many organizations to shift to remote work, including internships. Some studies have begun to explore the unique features and challenges of WFH internships. A study by Rose (2020) examined the experiences of college students participating in WFH internships in South Korea during the pandemic. The study found that while WFH internships provided greater flexibility and autonomy, they also posed challenges related to communication and collaboration with colleagues and supervisors. Similarly, a study by Januszewski and Grzeszczak (2021) investigated the experiences of accounting students in a WFH internship program in Poland. The study found that the students valued the opportunity to gain real-world experience and develop technical skills, but also faced challenges related to communication, time management, and adapting to new technologies. Moreover, Jeske and Linehan (2020)

found that the lack of face-to-face interaction with colleagues, mentors, and supervisors can affect the quality of feedback given to WFH interns and the level of support provided. Additionally, WFH interns may face challenges such as distractions at home, limited access to resources, and difficulty in separating work and personal life (Bowen, 2020), limited opportunities for networking, social isolation, and difficulties in communicating with supervisors (Gill, 2020). However, a growing body of research has examined the impact of WFH internships on student learning outcomes and satisfaction.

Learning Outcome Theory

The impact of work-from-home (WFH) accounting internships on student learning outcomes can be explained through Learning Outcome Theory, which emphasizes the importance of clear and measurable learning outcomes, assessment strategies, student-centered pedagogy, and continuous improvement (Ahmad, 2021). In the context of WFH internships, clear and observable learning outcomes, including the development of technical accounting skills, communication (Januszewski & Grzeszczak, 2021), and time management abilities (Pretti et al., 2020), remain pertinent, and alignment with educational goals remains essential. Assessment methods should encompass remote tasks and projects to evaluate students' proficiency, aligning with the theory's emphasis on mastery learning. The flexible and student-centered approach encouraged by the theory resonates with the autonomy and adaptability often associated with WFH internships, fostering active engagement and problem-solving skills among accounting students (Baker & Fitzpatrick, 2022). Additionally, the theory promotes data-driven instruction, wherein feedback from WFH internships informs adjustments to improve remote learning experiences. Nevertheless, it is crucial to acknowledge the challenges posed by WFH internships, such as reduced networking and mentorship opportunities (Pretti et al., 2020), emphasizing the need for intentional design to include virtual networking, mentorship, and communication avenues, as well as providing necessary resources and support.

The Effect of WFH Internships on Student Learning Outcomes

Several studies have shown that WFH internships can have an impact on the students' learning outcomes and skill development. For instance, Bayerlein and Jeske (2018) compared the learning outcomes of virtual internships and traditional in-person internships, and the results showed that WFH internships were just as effective as traditional in-person internships in terms of learning outcomes and provided additional benefits such as increased flexibility and accessibility. Griffin and Coelho (2018) found that WFH internships enabled students to develop essential skills such as communication, time management, and problem-solving, as well as providing them with opportunities to work on real-world projects and enhancing their technical skills. Additionally, Pretti et al. (2020) discovered that communication, supervisor support, and task clarity are critical factors that contribute to the success of WFH internships. Similarly, Wong et al. (2021) highlighted the importance of technology support, task design, and feedback in enhancing the quality of virtual internships. Wilson (2021) found that WFH internships provide valuable learning experiences and help students develop critical skills such as communication, teamwork, and adaptability. Ahmad (2021) conducted a study specific to accounting internships, finding that WFH internships had a positive impact on student learning outcomes, with students reporting improvements in their technical accounting skills, as well as their communication and time management skills. Baker and Fitzpatrick (2022) found that the quality of supervision, the nature of the work assigned, self-motivation, and the degree of autonomy given to students were important factors affecting learning outcomes.

However, Pretti et al. (2020) found that students in WFH internships reported lower levels of networking, mentorship, and professional skill development compared to traditional in-person internships. On the other hand, students in WFH internships reported higher levels of autonomy and flexibility. Similarly, Januszewski and Grzeszczak (2021) discovered that students in WFH internships reported lower levels of perceived learning outcomes compared to traditional in-person internships, but higher levels of perceived organizational support and job satisfaction. Some studies suggest that WFH can negatively affect collaboration, communication, and mentorship opportunities, which are crucial for learning and development (Jeske & Axtell, 2019; Drilling, 2021). Furthermore, students who participate in WFH internships may experience challenges in accessing necessary resources and support, such as technology, training, and supervision (Teng et al., 2022).

In sum, while WFH internships can offer various benefits, including the development of essential skills, real-world project experience, increased flexibility, and accessibility, it is important to consider the potential challenges, such as limited networking and mentorship opportunities, and the need for adequate support and resources to ensure successful outcomes.

Satisfaction Theory

The impact of work-from-home (WFH) accounting internships on student satisfaction can be thoroughly understood through Satisfaction Theory (Giese & Cote, 2000), a well-established theoretical framework employed in psychology, marketing, and consumer behavior. Within the WFH internships context, satisfaction theory explains how students assess and evaluate their WFH internship experiences and subsequently judge their levels of satisfaction. Notably, students' initial expectations play a pivotal role in shaping their satisfaction levels, as demonstrated in studies by Park and Jones (2021) and Teng et al. (2022), where students who perceived WFH internships as meeting or exceeding their expectations reported higher satisfaction. Moreover, challenges such as inadequate access to resources and unclear communication (Drilling, 2021; Hardie et al., 2018) may create cognitive dissonance, potentially diminishing student satisfaction. Positive factors, including autonomy, flexibility, and supervisor support (Jackson & Meek, 2021; Maini et al., 2021), contribute to heightened satisfaction levels, while the absence of interaction with colleagues and supervisors (Dent & White, 2020; Abdullah et al., 2021) can reduce satisfaction. Ultimately, the quality of the internship experience plays a critical role in enhancing student satisfaction, in alignment with satisfaction theory's core principles.

The Effect of WFH Internships on Student Satisfaction

The impact of WFH accounting internships on student satisfaction has been the subject of recent research. While some studies have reported high levels of satisfaction among students, others have highlighted challenges that may negatively affect student satisfaction. For example, Park and Jones (2021) and Liu (2021) found that students who participated in WFH internships reported high levels of satisfaction with the internship experience. They perceived WFH internships as useful for developing skills and gaining work experience. Teng et al. (2022) and Mensah, et al. (2020) reported that students reported higher levels of satisfaction with flexibility and work-life balance provided by the WFH arrangement. Jackson and Meek (2021) reported that WFH internships provided students with a more autonomous and independent learning experience, leading to higher levels of satisfaction. Similarly, Maini et al. (2021) found that the level of perceived autonomy and flexibility in remote internships was a key factor affecting student satisfaction. Additionally, supervisor support and feedback were found to be positively correlated with student satisfaction in remote internships (Hardie et al., 2018; Mensah et al., 2020).

However, challenges such as a lack of access to necessary resources and support, and a lack of clear communication and guidance from supervisors, can negatively impact student satisfaction in WFH internships (Drilling, 2021; Hardie et al., 2018). Dent and White (2020) and Abdullah et al. (2021) found that the level of satisfaction with WFH internships was lower than that of traditional in-person internships due to the lack of interaction with colleagues and supervisors.

In sum, the impact of WFH accounting internships on student satisfaction is mixed, with some studies reporting an increase in satisfaction, while others report a decrease. The lack of face-to-face communication and networking opportunities may negatively impact student satisfaction, while flexibility and autonomous learning opportunities may lead to higher satisfaction levels.

Methodology

This study utilized a qualitative content analysis method to evaluate the satisfaction and learning outcomes of accounting students at a private university during their work from home (WFH) internships. An in-depth interview was employed to collect data from accounting students who participated in the internships and a semi-structured questionnaire has been used (see example in Table 1). The purposive sampling method was used to select interviewees from the population of accounting students. Due to COVID-19 social distancing, online interviews were conducted via MS Teams. A total of 17 intern interviews were conducted, each lasting approximately 30 minutes. The participants included 4 accounting faculty advisors and 17 students. Ethical consent was obtained before each interview, and confidentiality was ensured by using pseudonyms to conceal their identities. Prior to commencing the interview, the researcher established a rapport with the participants and explained the purpose of the research. The semi-structured interview allowed participants to express their opinions freely, providing valid and reliable data. Qualitative content analysis involves collecting, organizing, and interpreting non-statistical data to gain insights into what it signifies. In this study, content analysis was utilized to identify patterns by categorizing content into words, concepts, and themes. The importance of content analysis lies in its ability to quantify the relationship between all the classified content (Gaur & Kumar, 2018). To ensure consistency, the analysis was conducted in accordance with the recommended eight-step process by McKibben et al. (2020).

Conducting in-depth interviews exclusively in qualitative research on accounting work-from-home (WFH) internships provides a deep understanding of participants' experiences. This approach offers detailed insights and allows for a thorough exploration of the context, promoting a personalized and flexible research process (Osborne & Grant-Smith, 2021). However, the approach has limitations such as contradictory results. In our research, we have addressed the challenge of contradictory results in qualitative research, particularly when relying on in-depth interviews, by employing various strategies to enhance credibility and validity. We applied member checking (Birt et al., 2016) to gather participant insights and clarify contradictions. We also practiced reflexivity as advised by Finlay (2002) to evaluate our biases and potential influence on interpretation. Additionally, we conducted validity and reliability checks, including peer debriefing, following Rose and Johnson's (2020) recommendations, to refine our interpretations. This integrated approach helps us better understand and navigate contradictory findings, leading to a more comprehensive understanding of the research phenomenon.

Table 1 Some Examples of Semi-Structured Questions in Questionnaire

No.	Questions	References
1	How has your WFH accounting internship impacted your knowledge and skills in accounting?	Ahmad (2021)
2	How satisfied were you with your WFH accounting internship overall?	Ahmad (2020)
3	In what specific areas do you feel you have improved because of your WFH accounting internship?	Ahmad (2021)
4	How did your experience in the WFH accounting internship compare to your expectations going into the internship?	Ahmad (2020)
5	Did you encounter any challenges or difficulties working from home during your internship? If so, please describe.	Ahmad (2021)
6	How did you manage your time and stay motivated while working remotely?	Ahmad (2020)
7	Did you have adequate support and resources to complete your tasks while working remotely?	Ahmad (2021)
8	Was there anything about the supervision and feedback process during your WFH internship that you found particularly helpful or challenging?	Ahmad (2021)
9	What accounting tasks did you complete during your WFH internship?	Ahmad (2021)
10	Would you recommend a WFH accounting internship to other students? Why or why not?	Ahmad (2020)

Population and Sample

There was a total of 57 accounting students who participated in an internship. Out of these students, 24 students worked from home, 25 worked in the office, and 8 students worked in a hybrid mode, both at home and at the workplace. Details about the gender, company, and field of work for each mode of work are presented in Table 2. In this study, a sample of 17 accounting intern students who had completed their WFH internship were selected for an in-depth interview. These students were labeled as H1 to H17. The sample size represents 30% of the total population of intern students (N for all interns = 57, n =17), and 70.83% of the work from home intern students (N for WFH = 24, n =17).

Table 2 Data of Accounting Intern Students

Initial	Gender	Type of Company	Field of Work in Each Mode		
			Only WFH	Only WIO	Hybrid
H 1	F	Big 4 CPA firm	Audit		
H 2	F	Leading national firm	Fin. Acc		
H 3	F	Big 4 CPA firm	Taxation		
H 4	F	Big 4 CPA firm	Audit		
H 5	F	Big 4 CPA firm	Audit		
H 6	F	Big 4 CPA firm	Audit		
H 7	M	Big 4 CPA firm	Audit		
H 8	F	Leading national firm	Fin. Acc		
H 9	F	Big 4 CPA firm	Audit		
H 10	F	International firm	Taxation		
H 11	M	Big 4 CPA firm	Audit		
H 12	F	Big 4 CPA firm	Audit		
H 13	F	International firm	Fin. Acc		
H 14	F	International firm	Fin. Acc		
H 15	F	International firm	Fin. Acc		
H 16	F	International firm	Fin. Acc		
H 17	F	International firm	Fin. Acc		
H 18	M	International Accounting Firm	Audit		
H 19	F	Leading National firm	Audit		
H 20	M	International Accounting Firm	Audit		
H 21	M	International Accounting Firm	Audit		
H 22	F	Leading National firm	Fin. Acc		
H 23	F	Leading National firm	Fin. Acc		
H 24	F	Leading National firm	Fin. Acc		
O 1	F	Big 4 CPA Firm		Audit	
O 2	F	Big 4 CPA Firm		Audit	
O 3	M	Big 4 CPA Firm		Audit	
O 4	M	Big 4 CPA Firm		Audit	

Table 2 Data of Accounting Intern Students (Cont)

Initial	Gender	Type of Company	Field of Work in Each Mode		
			Only WFH	Only WIO	Hybrid
O 5	F	Big 4CPA Firm		Audit	
O 6	M	International Accounting Firm		Audit	
O 7	M	Big 4CPA Firm		Taxation	
O 8	M	National Accounting Firm		Audit	
O 9	F	Big 4CPA Firm		Audit	
O 10	F	International Accounting Firm		Taxation	
O 11	F	Big 4CPA Firm		Audit	
O 12	F	Leading National firm		Fin. Acc	
O 13	M	Big 4CPA Firm		Audit	
O 14	F	Big 4CPA Firm		Audit	
O 15	F	Big 4CPA Firm		Taxation	
O 16	F	National Accounting Firm		Audit	
O 17	F	National Accounting Firm		Taxation	
O 18	M	Big 4CPA Firm		Audit	
O 19	M	National Accounting Firm		Fin Acc	
O 20	F	National Accounting Firm		Fin Acc	
O 21	F	National Accounting Firm		Fin Acc	
O 22	F	Big 4CPA Firm		Audit	
O 23	F	Big 4CPA Firm		Audit	
O 24	F	International Firm		Fin Acc	
O 25	F	International Firm		Fin Acc	
B 1	F	International Firm			Fin Acc
B 2	F	Big 4CPA Firm			Tax
B 3	F	International firm			Audit
B 4	F	International firm			Audit
B 5	F	Big 4CPA Firm			Audit
B 6	M	Big 4CPA Firm			Audit
B 7	F	International Firm			Fin Acc
B 8	F	International Firm			Tax
N=57	F=43, M=14	Number of students (Percentage)	24 (42%)	25 (44%)	8 (14%)

Notes: F = Female, M = Male, WFH=Work from home, WIO=Work in office, Hybrid= both WIO and WFH

To ensure the quality and rigor of the study, the researchers used Lincoln and Guba (1986)'s criteria to achieve credibility and dependability in the analysis process. The dependability of the data was ensured by checking the accuracy of the information with the participants, and the codes were reviewed with them to verify their agreement with the interpretations (Kolb, 2012). The researchers also ensured credibility by sharing their interpretations and reports with the informants for feedback to check the authenticity of the work. To further verify the findings, external auditors familiar with qualitative research were involved in the process of examining parts of the interview text along with the relevant codes and classes produced by the two observers (Kolb, 2012). Moreover, to enhance transferability, the researchers attempted to transcribe the participants' sentences verbatim, as closely as possible, to maintain the context and essence of their statements (Kolb, 2012). This approach not only adds credibility to the data but also ensures that the findings are reliable and trustworthy, thus increasing the transferability of the results to other contexts.

Results

The present study employed a qualitative content analysis method to analyze the data collected through interviews with student-interns regarding their learning, knowledge, and skills gained from their internship experience. Immediately after each interview, the audio recordings were transcribed verbatim, and subsequently reviewed by the research team to gain a general understanding of the content. The content was then segmented into summarized units, and named with a code by three researchers, independently. The codes were subsequently compared and categorized based on their similarities and merged as appropriate. The resulting coded data from 17 interviews were reviewed and confirmed by the three researchers.

The coding scheme of the student-interns' perceptions of their learning, knowledge, and skills gained from their internship experience was developed based on the recurring themes observed in the coded data. The six main themes identified were: (1) IT and Computing Skills, (2) Accounting Knowledge, (3) Teamwork and Interpersonal Skills, (4) Time Management Skills, (5) Accountability, and (6) Resourceful Skills. The number of codes identified for each of these themes were analyzed, and the details of each theme are presented in Table 3.

Table 3 Coding and Theme with Frequency in the Parenthesis

Coding and Example of Raw Data	Theme
1. Using computer/laptop (16) "I relied on a computer for various tasks, including accounting, communication, and virtual meetings." 2. Using excel & accounting software programs (15) "I'm using Excel to organize the data and then inputting it into the accounting software for analysis." 3. Solving problem of common technical issues (10) "I ran into a technical problem but I managed to find a solution, though" 4. Using cloud computing services to store and access accounting data and information remotely (8) "I am using a cloud-based platform. It makes collaboration and access much smoother."	IT and Computing Skills

Table 3 Coding and Theme with Frequency in the Parenthesis (Cont)

Coding and Example of Raw Data	Theme
<ol style="list-style-type: none"> 1. Solving problem in accounting tasks (8) "I had trouble reconciling the bank statement, but after consulting my supervisor, we identified and fixed the error." 2. Recording transactions (12) "My task was inputting financial data, including invoices, receipts, and expense reports, into our accounting system." 3. Preparing financial statements and interim reports (5) "I was involved in generating various financial statements, including balance sheets and income statements." 4. Handling accounting documents (15) "My job is to organize and file all the accounting documents" 	Accounting Knowledge
<ol style="list-style-type: none"> 1. Communication in teamwork (14) "The supervisor set up effective communication channels for all team members to discuss and update." 2. Active listening (6) "I make sure to actively listen during virtual meetings and ask for feedback to ensure my understanding." 3. Team collaboration (8) "My colleagues and I held regular virtual meetings to assign responsibilities and share progress updates." 4. Managing conflicts (4) "Yes, it happens. We try to have a calm discussion and find a resolution that works for everyone." 5. Using video conferencing, email, instant messaging, and other remote communication tools (15) "We use video conferencing for team meetings and stay in touch through email and instant messaging." 	Teamwork and Interpersonal Skills
<ol style="list-style-type: none"> 1. Overcoming procrastination and improving focus (10) "Yes, I did face some procrastination problem. However, I found that minimizing distractions helped me stay on track and meet deadlines effectively." 2. Prioritizing tasks effectively (5) "I prioritized tasks based on urgency and complexity to use my time and resources effectively." 3. Balancing work and personal life (7) "I plan my day carefully by allocating time for work and also time for personal activities." 4. Managing stress (5) "If I sense stress, I step outside for some fresh air." 	Time Management Skills

Table 3 Coding and Theme with Frequency in the Parenthesis (Cont)

Coding and Example of Raw Data	Theme
<p>5. Optimizing schedule (3)</p> <p>“Each morning, I review my to-do list and categorize tasks by urgency and importance.”</p>	
<p>1. Maintaining confidentiality, integrity, and objectivity in accounting (4)</p> <p>“I follow company policies and use secure channels for sharing sensitive information.”</p> <p>2. Being punctuality and reliability (8)</p> <p>“I prioritize tasks based on deadlines and complexity, ensuring that I allocate sufficient time to each.”</p> <p>3. Taking responsibility for assigned tasks (13)</p> <p>“I try to do my best for assigned tasks”</p> <p>4. Seeking help and support when needed (15)</p> <p>“When I face a problem, I don't hesitate to reach out to my colleagues or supervisor for guidance.”</p> <p>5. Seeking feedback and opportunities for growth and improvement (3)</p> <p>“I regularly check in with my supervisor for feedback on my work and areas where I can enhance my skills.”</p>	Accountability
<p>1. Identifying and analyzing problems in accounting (12)</p> <p>“When facing a problem, I try to find the cause in order to solve it.”</p> <p>2. Generating and evaluating potential solutions to accounting problems (6)</p> <p>“We brainstorm to find the solutions, to arrive at the best option.”</p> <p>3. Adapting problem solving approaches to different situations (3)</p> <p>“I stay open-minded and consider multiple approaches to solve an accounting problem.”</p> <p>4. Taking initiative and seeking opportunities to contribute in accounting (3)</p> <p>“I set goals for myself beyond assigned tasks to gain more accounting knowledge.”</p> <p>5. Being proactivity and self-motivation (4)</p> <p>“I actively engage with team members to brainstorm and collectively find the best approach.”</p>	Resourceful Skills

In this study, we explored the factors affecting student learning outcomes and satisfaction in WFH accounting internships through a qualitative content analysis of student reflections. We identified six themes that emerged from the data, including IT and computing skills, accounting knowledge, teamwork and interpersonal skills, time management skills, accountability, and resourceful skills.

IT and Computing Skills:

The theme of IT and computing skills has emerged as a critical issue in the context of WFH accounting internships. This theme contains four related categories including: using computer/laptop, using excel & accounting software programs, solving problem of common technical issues, using cloud computing services to store and access accounting data and information remotely. The participants reported that they improved their IT and computing skills during the WFH accounting internship. The participants shared how their knowledge of excel formulas helped them with budget calculations, which made the task more efficient and improved their understanding of accounting concepts. They also mentioned how their skills in cloud-based storage allowed them to access financial data easily when the server was down. Another instance where their skills came in handy was when they had to analyze a large dataset and present their findings, which they were able to do quickly and impressively, boosting their confidence. However, the participants also experienced a software crash which caused them to lose all their progress on a report, resulting in frustration and delay. Slow internet connections and complicated software were other technical issues that made it difficult to access files and complete tasks. These issues led to anxiety and stress, making it challenging to meet deadlines.

Accounting Knowledge:

The theme of accounting knowledge has emerged as a significant issue in the context of WFH accounting internships. This theme contains four related categories including: solving problems in accounting tasks, recording transactions, preparing financial statements and interim reports, handling accounting documents. The participants reported that they improved their accounting knowledge during the WFH accounting internship. The participants shared examples of how their knowledge helped them catch errors in financial statements and effectively communicate financial information to team members. Their accounting knowledge also helped them solve problems related to financial matters. These experiences contributed to the participants' satisfaction and confidence in their abilities. However, they also mentioned situations where their lack of experience with certain software or complex accounting concepts hindered their performance and caused frustration and anxiety. They also described a specific task where their lack of familiarity, leading to additional time spent on finishing task.

Teamwork and Interpersonal Skills:

The theme of teamwork and interpersonal skills has emerged as a significant issue in the context of WFH accounting internships. This theme contains five related categories including: communication in teamwork, active listening, team collaboration, managing conflicts, and using video conferencing, email, instant messaging, and other remote communication tools. The participants reported that they improved their teamwork and interpersonal skills during the WFH accounting internship. The participants mentioned specific projects where effective teamwork and communication helped them complete complex tasks on time and with high quality. They also discussed how building strong relationships with team members contributed to a positive and productive work environment. They also learned how to communicate effectively with their team members and collaborate on projects. However, the participants mentioned a project where a team member had a different problem-solving approach causing delays and frustration. Another project was hindered by a team member who did not complete their task on time, causing the team to scramble before the deadline. These instances affected the participant's satisfaction with the internship and motivation to collaborate in the future.

Time Management Skills:

The theme of time management skills has emerged as a significant issue in the context of WFH accounting internships. This theme contains five related categories including: overcoming procrastination, improving focus, prioritizing tasks effectively, balancing work and personal life, optimizing schedule, and managing stress. The participants reported that they improved their time management skills during the WFH accounting internship. They learned how to prioritize tasks and manage their time effectively to meet deadlines. They also reported that they appreciated flexibility of the WFH accounting internship. They were able to balance their work and personal responsibilities more effectively. They also described how they used time management to better manage stress during a particularly busy week, which contributed to a more positive and successful internship experiences. On the other hand, the participants described an instance where poor time management led to missing a project deadline, resulting in a lower quality of work and disappointment. In another situation, the participants' poor time management caused errors and affected their confidence, prompting them to start using a planner to better manage their tasks and deadlines.

Accountability:

The theme of accountability has emerged as a significant issue in the context of WFH accounting internships. This theme contains five related categories including: maintaining confidentiality, integrity, and objectivity in accounting, being punctuality and reliability, taking responsibility for assigned tasks, seeking help and support when needed, and seeking feedback and opportunities for growth and improvement. The participants reported that they learned how to keep information private, maintain honesty and fairness, and always showed up on time and made sure their work was done well. They also reported that they did the assigned work and asked for help when needed. They also listened to feedback and learned how to do assigned work better. On the other hand, the participants reported that some team members lacked accountability during the internship, causing delays and affecting the team's performance negatively, leading to stress and frustration and impacting their satisfaction with the internship.

Resourceful Skill:

The theme of resourceful skills has emerged as a critical issue in the context of WFH accounting internships. This theme contains five related categories including: identifying and analyzing problems in accounting, generating and evaluating potential solutions to accounting problems, adapting problem solving approaches to different situations, taking initiative and seeking opportunities to contribute to accounting, and being proactivity and self-motivation. The participants reported that they developed resourceful skills during the WFH accounting internship. The participants shared two examples, one where they struggled to understand new software and used online resources and network contacts to learn it quickly, improving their accuracy and speed. Another instance involved a tight deadline for a financial report with missing data, but the participant's resourcefulness helped them find a data analysis tool and collect the necessary information, meeting the deadline and completing the report on time. They also reported that they were highly engaged in their work and enjoyed the challenges and opportunities to learn new skills. However, the participants also shared an example of how their lack of resourceful skills negatively impacted their performance when they couldn't complete a task requiring a certain software and didn't know who to ask for help, leading to discouragement and lack of motivation.

Discussion

This study aims to discover the factors that influence the experiences of WFH accounting interns and how these factors affect their learning outcomes and satisfaction with the internship. The following is the discussion on the application of learning outcome theory and satisfaction theory, and the importance of each theme and its impact on student outcomes and satisfaction during their WFH accounting internships.

The Application of Learning Outcome Theory

Drawing from qualitative research, the learning outcome theory presents a structured framework to foster and assess critical skills such as IT and computing, accounting knowledge, teamwork, time management, accountability, and resourcefulness. This theory's emphasis on aligning learning objectives, instructional strategies, and assessments is especially relevant for skill enhancement. For instance, it supports the acquisition of IT and computing skills by setting precise goals and employing diverse assessments. Similarly, the theory's mastery concept aligns well with gradually developing accounting knowledge, and its student-centered approach resonates with teamwork and interpersonal skills. The inherent progression suits time management skills, while accountability is nurtured through measurable outcomes. Furthermore, the integration of diverse assessments enhances resourceful skills. In conclusion, the learning outcome theory offers a robust framework to nurture and evaluate essential skills uncovered through qualitative research, enriching students' education and preparing them for future success.

The Application of Satisfaction Theory

In the context of WFH accounting internships, satisfaction theory emphasizes that specific attributes can significantly impact intern satisfaction. Strong IT and computing skills enable interns to efficiently use technology for tasks and data analysis, enhancing satisfaction. Proficiency in accounting knowledge is crucial for understanding and managing financial aspects of their work, leading to increased confidence and satisfaction. Additionally, effective teamwork and interpersonal skills foster a supportive virtual work environment, contributing to overall satisfaction. Effective time management skills also help interns meet deadlines and reduce stress, enhancing satisfaction by providing a sense of control over workload. Moreover, accountability and resourcefulness further elevate satisfaction, as they lead to a sense of ownership and achievement in the role. Overall, applying these skills in their work equips interns with the tools for higher levels of satisfaction, enhancing their sense of accomplishment and contentment.

IT and Computing Skills:

IT and computing skills refer to the ability to use software and technology to manage accounting data, perform analyses, and communicate results (Umar, 2021). In WFH accounting internships, interns have had to rely heavily on technology and software tools to complete their tasks and communicate with their colleagues (Ahmad, 2020). Research by Hora et al. (2021) and Hruska (2022) showed that interns who are proficient in IT and computing skills are better equipped to handle the challenges of remote work.

Our analysis of the qualitative data reveals that students who were able to enhance their IT and computing skills during their WFH accounting internships reported a higher level of satisfaction and demonstrated improved learning outcomes. This is consistent with previous research, such as that by Shao et al. (2021) which found that interns who received IT training reported higher satisfaction and self-efficacy. Additionally, Mediawati et al. (2020) found that students with strong computing skills completed tasks more accurately and efficiently, while Dent and White (2020) found that accounting software usage improved problem-solving skills and understanding of accounting concepts. However, our study also reveals negative impacts on student learning outcomes and satisfaction due to a lack of IT and computing skills.

Participants who lacked these skills in WFH accounting internships reported decreased efficiency, productivity, and satisfaction (Drilling, 2021), which led to decreased motivation and engagement with work, negatively impacting learning outcomes (Covaleski et al., 2021).

Accounting Knowledge

Accounting knowledge and skills refers to knowledge and skills that accounting interns have acquired or improved through their WFH internship experiences (Majid, 2021). Several studies have examined accounting knowledge in the context of WFH internships. For example, Troshani (2021) found that accounting students were concerned about their ability to develop and apply their accounting knowledge in a remote work setting, while Widaningsih et al. (2022) found that a strong foundation in accounting knowledge was important for success in a remote work environment, but on-the-job training and guidance were also necessary.

Our analysis of the qualitative data reveals that students who were able to enhance their accounting knowledge during their WFH accounting internships reported a higher level of satisfaction and demonstrated improved learning outcomes. Bayerlein and Timpson (2017) found a positive association between accounting knowledge and job performance and satisfaction among accounting graduates, while Cheong et al. (2014) found that accounting knowledge helps students understand organizational accounting processes and identify areas for improvement, leading to greater learning outcomes and satisfaction. However, our study also reveals negative impacts of a lack of accounting knowledge on student learning outcomes and satisfaction. Phillips (2016) found that students with limited accounting knowledge had decreased performance and satisfaction and missed opportunities to develop skills and knowledge in accounting practices, which can negatively impact their career prospects.

Teamwork and Interpersonal Skills

Teamwork and interpersonal skills are crucial for WFH accounting interns as they need to work collaboratively with colleagues and supervisors, communicate effectively, and build strong relationships (Healy et al., 2018). Effective teamwork and interpersonal skills help students work in teams, communicate with stakeholders, and develop healthy relationships with colleagues and supervisors, while poor communication can lead to reduced productivity (Ahmad, 2020). In a WFH accounting internship, interns must communicate effectively through various channels such as email, video conferencing, and instant messaging, listen actively, and provide feedback constructively.

Our analysis of the qualitative data reveals that students who were able to enhance their teamwork and interpersonal skills during their WFH accounting internships reported a higher level of satisfaction and demonstrated improved learning outcomes. Several studies have also shown that teamwork and interpersonal skills are positively associated with job performance and job satisfaction (Teng et al., 2022; Ahmad, 2021). For example, Teng et al. (2022) found that interns with strong teamwork and interpersonal skills were more likely to complete tasks on time and with fewer errors, resulting in higher satisfaction. However, our analysis also reveals the negative impact of a lack of these skills on student learning outcomes and satisfaction. Poor communication negatively impacted student learning outcomes and satisfaction, according to Nguyen et al. (2021), and accounting students felt disconnected and isolated, leading to decreased motivation and engagement (Sangster et al., 2020).

Time Management Skills

Effective time management is a critical skill for WFH accounting interns, and it can significantly affect their success in meeting internship demands. Poor time management can lead to reduced productivity, missed deadlines, and increased stress levels, while good time management skills can increase productivity, task completion rates, and job satisfaction (Pretti et al., 2020; Smith et al., 2016).

Our analysis of the qualitative data reveals that students who were able to enhance their time management skills during their WFH accounting internships reported a higher level of satisfaction and demonstrated improved learning outcomes. In the context of WFH accounting internships, time management skills are essential for completing tasks efficiently and effectively where digital distractions and competing priorities are prevalent (Grabinski et al., 2020). Developing effective time management strategies can lead to academic and professional success, stress reduction, and student satisfaction (Park & Jones, 2021). However, our analysis also reveals the negative impact of poor time management on student learning outcomes and satisfaction. Students with poor time management skills may experience negative emotions, decreased job satisfaction, and lower job performance (Hora, et al., 2021), and may miss deadlines or leave tasks incomplete, damaging their relationships with team members and supervisors (Black & Bachman, 2007).

Accountability

Accountability refers to the obligation of an individual or organization to account for its activities, accept responsibility for them, and disclose the results in a transparent manner (Yanto et al., 2017). The concept of accountability has become a major concern for companies and interns in the context of WFH internships (Ahmad, 2020). Employers face difficulties in monitoring intern performance remotely, while interns struggle to maintain productivity without direct supervision (Jackson & Meek, 2021).

Our analysis of the qualitative data reveals that students who were able to develop their accountability during their WFH accounting internships reported a higher level of satisfaction and demonstrated improved learning outcomes. Studies have shown that accountability is an important factor for interns in a WFH accounting internship. For example, McHugh (2017) found that interns who received clear expectations and feedback from their supervisors were more likely to feel supported and motivated, leading to improved performance and satisfaction. Similarly, Maietta and Gardner (2022) highlighted the importance of frequent check-ins and feedback from supervisors to ensure interns remain on track and receive support when needed. Moreover, Rohm et al. (2021) found that technology tools such as project management software can enhance accountability and communication in a WFH environment.

However, our analysis also reveals the negative impact of a lack of accountability on student learning outcomes and satisfaction. Persellin et al. (2019) found that participants who lacked accountability experienced reduced productivity and satisfaction. Ahmad (2020) found that accountability was a significant predictor of intern performance and satisfaction in WFH accounting internships. Similarly, Wong et al. (2021) found that a lack of accountability in remote work settings could lead to decreased motivation and performance, ultimately affecting job satisfaction.

Resourceful Skills

Resourceful skill refers to the ability to find creative and effective solutions to problems and to effectively utilize available resources. In WFH accounting internships, resourceful skills are particularly important due to the challenges of working remotely, including access to information, communication with colleagues and supervisors, and time management. Study by Kang and Girouard (2022) found that resourceful skills, including adapting to new technologies and seeking out support, are crucial for interns to succeed and develop their professional skills in a WFH accounting internship.

Our analysis of the qualitative data reveals that students who were able to develop their resourceful skills during their WFH accounting internships reported a higher level of satisfaction and demonstrated improved learning outcomes. Wilson (2021) found that adaptability and problem-solving skills were positively related to achieving learning objectives in WFH accounting internships, while Heang et al. (2019) discovered that interns with resourceful skills were better able to manage their workload and complete tasks on time, resulting in higher satisfaction. Additionally, Tracy and Lakeland (2019) found that problem-solving and critical thinking skills were positively associated with intern satisfaction and learning outcomes. Baird and Parayitam (2019) also emphasized the importance of resourceful skills in intern performance and stressed the need for training and support in developing these skills. However, our result also reveals the negative impact of this theme on student learning outcomes and satisfaction. Covaleski et al. (2021) found that a lack of access to technology and online resources was a significant barrier for accounting interns working remotely, thus, participants who did not have the necessary resources and skills to adapt to the remote work environment reported lower levels of satisfaction and learning outcomes.

Limitation and Future Research

There are several limitations that should be considered when interpreting the findings. Firstly, the sample size was small, consisting of only 17 accounting students at a private university, and focusing only on accounting interns which may limit the generalizability of the results. Secondly, the study utilized qualitative content analysis, which may not have allowed for a comprehensive analysis of the data collected. Thirdly, the study did not consider the perspectives of internship supervisors or employers, which could provide valuable insights into the effectiveness of WFH internships. Finally, the study did not compare the effectiveness of WFH internships with traditional in-person internships, which may have provided valuable insights into the relative merits of these two types of internships.

To address the aforementioned limitations, future research could explore various aspects of WFH internships. For example, larger sample sizes could be employed to enhance the generalizability of findings. To strengthen the methodological approach, a mixed-methods approach could be considered to gather and analyze both qualitative and quantitative data. Moreover, to determine the relative benefits of WFH internships compared to in-person internships, future studies could conduct comparative analyses. Further research could also investigate the impact of WFH internships on student learning outcomes and satisfaction in other academic fields. It is noteworthy that this study was conducted at a single institution, hence future studies could investigate the experiences of accounting students in WFH internships at other universities or in different countries. Additionally, it would be pertinent for future studies to examine the impact of WFH internships on other stakeholders such as employers and internship coordinators, to establish best practices for designing and implementing effective remote internships.

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