



A STUDY TO ASSESS THE ACCOUNTING UNDERGRADUATE INTERNSHIP PROGRAMME: A UNIVERSITY OF BOTSWANA STUDENTS' PERSPECTIVE

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ABSTRACT

The purpose of this study was to examine accounting interns' satisfaction levels with some internship organisational issues and to establish from students' perspective, the benefits of industrial learning. The survey method was used to solicit interns' views and a purposive sampling technique was employed to select the students to respond to the questionnaire. The results of this study suggest that respondents were extremely satisfied with internship organisational issues pertaining to host organisations but greatly displeased with the educators' contribution. They, however, attached a high value to the overall internship experience. Less than 50% of respondents indicated that their attitude was impacted by the internship. This paper recommends that educators should show more commitment to the internship programme and forge solid links with the industry partners where all stakeholders could have the same understanding of the programme and agree on their respective responsibilities and on how best to utilize the interns for the greater benefits of all.

Keywords: Accounting Attitude Scale, Accounting Interns, Accounting Students, Attitude towards Accounting, Botswana, Internship Programme

INTRODUCTION

The ever changing accounting environment characterized by internationalization of accounting and auditing standards, constantly advancing information technologies and increased demand of high quality employable graduates makes it difficult for the higher learning institutions to fully prepare accounting students for the world of work on their own. Educational institutions, therefore, commit themselves to cooperating with employing organisations to train and produce graduates who are able to meet ever stringent workplace requirements. The educational institutions arrange to release students during their period of study to go to the field and experience the realities of the work environment and put in practice the theories they have been learning at school.

Regardless of the fashion they are carried out, the internship programmes have been viewed as beneficial to all parties involved in the exercise, namely students, host organisations and educational institutions in terms of practical experience, less expensive labor and improved training programmes, respectively. Studies such as those of Cord, Bowrey and Clements (2010), Cummings and Tataman (2007) and Lam and Ching (2007), that have investigated various aspects

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of the internship programmes have mainly been conducted in the developed world. In this regard, the developing countries have scanty information about the impact of the segment of tertiary studies that has been ranked highly in preparing a student for the world of work. This motivated this study to focus on how the Accounting students at the University of Botswana (UB) view their internship programme in terms of how it is organized and benefits thereof. Specifically, the objectives of this study are:

1. To determine students' degree of satisfaction with the management of the internship programme at both the university and host organisation levels.
2. To establish the benefits of internship programme from the students' perspective.
3. To identify the factors that would cause an intern to reject or accept a permanent job offer from the host organisation.
4. To analyze the effect of the internship programme on students' attitudes towards accounting as a career.

Overview of internship programme in the faculty of business

This study was conducted at the University of Botswana. Botswana is a land-locked country in the southern part of Africa bordering Namibia, South Africa, Zambia and Zimbabwe. Her mineral-based economy grew at an average rate of 9% per annum for the past four decades since its independence in 1966 and shrunk to minus 4.9% in 2009 due to world recession which caused low demand of diamonds. It bounced back in 2010 when it grew by 7.2% and it is estimated to grow below 4% in 2013. The Botswana economy is still facing the challenge of a high unemployment rate, which is estimated at 17.6%. In these circumstances, the internship programme is expected to play a critical role of equipping interns with some skills required by the labour market. The business internship programme at the University of Botswana was introduced in the academic year 1995/1996 by the School of Accounting and Management Studies (SAMS) under the Faculty of Social Science. The SAMS became the Faculty of Business (FoB) in 1997. The internship programme's aim was to enhance the value of newly introduced programmes by integrating the theoretical aspects with practice, with a view to sensitize students with the expectations and demands of the work environment. The new degree programmes were Bachelor of Accountancy (BACC), Bachelor of Business Administration (Management) (BBA MGT) and Bachelor of Business Administration (Marketing) (BBA MKT). Later FoB introduced three more degree programmes namely Bachelor of Finance (BFIN), Bachelor of Information Systems (BIS) and Bachelor of Business Administration in Tourism and Hospitality Management (BTHM). All students in the FoB are required to undertake industrial internship programme but this study confines itself to Bachelor of Accountancy students. With an intention of making its programme more relevant to the contemporary work environment, the FoB is currently reviewing its existing programmes and introducing new ones. The Industrial internship programme has been maintained in the revised BACC programme in its original form and there is no evidence to indicate that the views of students, regarding its value have ever been sought. This study set out to measure students' level of satisfaction with internship programmes in the FoB.

Organisation of the internship programme in FOB

The current undergraduate internship programme in the FoB has its unique characteristics that have also prompted the current evaluation and are described below. All business students in the 6 above mentioned bachelor degree programmes, are required to undertake a compulsory internship programme after their third year of study, except BTHM students, who undergo internship after their first and second years, and BIS students who also go after their second year. The internship programme has two non-permanent academic coordinators. The industrial internship guidelines stipulate the responsibilities of the coordinators to include: briefing students about the industrial

internship; providing students with an introduction letter; ensuring that students are properly placed by contacting organisations in conjunction with the students to request internship placements; and assigning faculty supervisors to students. In addition, the co-coordinators have duties of liaising with faculty supervisors in responding to queries regarding interns; receiving internship grades from faculty supervisors and publishing them; and writing letters of acknowledgement to companies that were willing to take students for internships. In addition, faculty supervisors are required to contact the host organisations by phone, to ensure that a student has reported for duty and to make at least one visit to assess the student's progress as well as attending to any concerns from either the student or organisation. The faculty supervisor is also expected to communicate the faculty's appreciation to host organisation for their participation in the internship programme. Towards the end of the second semester, internship coordinators meet third year students to explain the industrial internship requirement for successful completion of the degree programme and make them aware that each student has a responsibility of searching for his/her own host organisation. After the meeting, students are issued with internship guidelines and introduction letters which, they later take to the organisation of their choice to look for industrial internship placement. In this regard, unlike in other institutions, the input of the programme coordinators in assisting students in FoB to secure their industrial internship may be viewed as limited. Due to limited guidance by coordinators, most students end up doing their industrial internship in any organisation which is ready to accept them. In this situation, the career related internship only occurs by chance. That is, the likelihood of a student doing the internship programme in the organisation which is not necessarily in line with student's career aspirations is high. Moreover, apart from the Tourism and Hospitality programme, there is no formal cooperation between the UB and employers regarding the internship programme. Furthermore, no work plan agreements exist between the university and employers. However, in rare instances some employers do approach the university whenever they need interns. The ensuing question therefore is: how do students value such internship experiences? The current investigation intends to explore this question.

Activities of the intern at the host organisation

The required duration of the internship programme is 10 weeks, which runs from mid-May to the end of July during the university long break. A minimum of 8 weeks is acceptable when a student does not manage to secure placement on time. During the internship period, students are required to keep records of their weekly assigned activities on log sheets which are verified and signed by the immediate supervisors at the work place. At the end of the internship period each student prepares a report which reflects on his or her orientation into the host organisation, a brief history of the organisation, details of tasks executed and student's own evaluation of the programme, as well as recommendations for improvement for both the university and the host organisation. The internship report is reviewed and graded by the academic supervisor. The final grade for the industrial internship course consists of 70% for the report and 30% from host organisation supervisors' evaluation of the overall performance of the student.

LITERATURE REVIEW

Benefits of the programme to the host organisation

The host organisation is perceived to benefit from the internship programme in various ways. Thompson (1950) highlighted the following benefits: Interns serve as temporary employees during the peak season when qualified temporary personnel are difficult to obtain. The internship programme minimizes recruiting hassles as the employer can observe the interns at work and make permanent job offers to those who have shown their employability potential. In addition, the exercise assists in training the supervisors in the host organisations. Giving the responsibility of

training and supervising the interns to senior officers compels them to organize their activities better so that they can adequately instruct their juniors. This in turn, improves their managerial skills. Moreover, in some instances the employers get the chance to influence the curriculum of the educational institutions which provide students for the internship programme. Beggs, Ross, and Goodwin (2008) highlighted that internships provide academically trained individuals to help supplement the work force and serve as a breeding ground for future leaders of the profession. Donkor, Nsoh and Mitchual (2009) observed that the usefulness of the internship programme to the industry partner is found in the opportunity to reduce recruitment and training costs.

Benefits of the programme to students

Different researchers have outlined numerous benefits accruing to students as a result of spending some of their study period in the world of work. Crossley, Jamieson, and Brayley (2007: 312) describe the internship as “an opportunity to have an intensive, work-based exposure to a broad range of operations within a company”. Internship programmes provide an opportunity to bridge the gap between academic theory and practical applications (Kapoor, 2000; O’Hara & Shaffer, 1995; Thompson, 1950; Waryszak, 1999). In addition, the internship is a medium through which desired skills can be transferred and specific detailed knowledge necessary in today’s workplace acquired (Busby, 2003). Thiel and Hartley (1997) acknowledge that the internship gives an intern an opportunity to learn from both the practitioner and the academic supervisors. Farinelli and Mann (1994) argue that work-based learning experiences, such as internships, may be effective in achieving a more rounded education by complementing students’ academic work. Moreover, the internship experience has been linked to the high probability of securing future employment. An inclusion of an internship experience on ones resume increases the chance of being hired (Ramos, 1997). Cummings and Tataman (2007) attested that 71% of the interns in their two universities received a full-time offer after graduation. This was in the environment where the employers compete in a transparent manner to get the best students for internship. According to a recent study conducted at the Australian regional University by Cord, et al. (2010) the internship programme enhances accounting students’ work place preparedness, understanding and application of accounting principles, generic skills, and confirmation of accounting as their chosen professional career.

Students views on internship experience

Studies which have followed up on how students perceive the value of industrial internships, have confirmed that students view the work-based learning as the most important part of their period of study. The study by Schambach and Dirks (2002) about the students perceptions of internship experiences show an unanimous agreement by students that internship programmes are valuable for various aspects such as industry recruitment, confirming career choice decisions, learning more about future employers, increasing student’s self-confidence, improving the understanding of course concepts, understanding the desired skills in the work place, and allowing students to make more informed and career targeted programme and course choices. When evaluating the Informatics student placement programme at Ulster University, Neill and Mulholland (2003) found that 90% of students rated the relationship between their placement experience with work experience, future employment and skills acquisition to be between very good and good. Most student interns at Ulster University admitted that to some extent their communication skills and interactional skills were developed as a result of placement experience and indicated the need of developing these skills to a greater extent if graduates have to meet employers’ expectation. Students highlighted that developing and learning new skills, meeting new people and gaining valuable work experience were the three best things about the placement. The study of Lam and Ching (2007) found that students’ perceptions after internship programme were high for broadening work experience, being able to develop technical skills, and interesting and

challenging work. Furthermore, Beck and Halim (2008) reported that students realized the learning outcomes of the internship in adaptability, interpersonal skills, working under pressure, computer skills, applying classroom learning, and leadership.

Benefits of the programme to educational institutions

Educational institutions sending students to internship programmes are also said to have a share in the benefits accruing from cooperative education. The employers provide a laboratory for testing performance levels of schools' products. Criticism and recommendations from the industry bring improvements to the school curricular. The link between universities and industry creates an opportunity for successful placement of graduates (American Accounting Association, 1952; Thompson, 1950).

Impact of the internship programme on student's attitudes

A study by Martin and Wilkerson (2006) examined graduate students' attitudes towards accounting after their internship semester and revealed that there was no change in interest in accounting or in their desire for a career in accounting. The authors reported that students' self-reported level of academic motivation declined slightly as a result of internship.

METHODOLOGY

This study targeted all 4th year accounting students who had completed their industrial internship during the winter vacation at the end of academic year 2010/2011. They were 119 students. Only accounting students were chosen as subjects of this study because the researcher sought to elicit interns' views on their overall experience of the internship programme per the host organisations which included auditing firms; and how the programme affected their attitude towards accounting as a career. The questionnaire was administered to 110 students who were in the Principles of Taxation class at the beginning of the 7th week of the first semester, which immediately follows the completion of internship programme.

The purpose of the research was explained to students and they were given 3 days to complete and return the questionnaire. The instrument consisted of three sections. The first section dealt with demographic information, the second section focused on the management and benefits of the programme and the third section examined the impact of the programme on students' attitudes towards the accounting profession. Most questions were quantitative in nature, while three questions were qualitative. In section two, one of the main closed-ended questions had 15 elements which looked at student's level of satisfaction with organisational issues and it used a five point scale ranging from 1(not satisfied at all) to 5 (very satisfied). Another main close-ended question in section two, consisted of 15 internship benefits to which the student were asked to indicate their agreement using a five point scale ranging from 1(strongly disagree) to 5 (strongly agree). In section three, other close-ended questions sought to establish whether or not the internship influenced student's attitude towards the accounting profession and the extent of the influence. One qualitative question sought the views of students on what they thought could be improved regarding the management of internship programme by the Faculty of Business. The other question asked the reasons why the student would accept or reject a permanent employment offer from the host organisation if it were to indicate that it would give him or her job on completion of undergraduate programme. The last open-ended question asked students about other benefits derived from the internship programme.

RESULTS AND DISCUSSIONS

Characteristics of respondents and how they secured internship placements

Out of 110 questionnaires distributed, 58 questionnaires were returned and 57 were usable. This constituted a 52% response rate which is considered adequate for a classroom survey where students are given several days to return a hard copy of the questionnaire. Out of the 57 respondents, 61% were female and 39% were males. The majority of respondents (81%) were in the age group of 18 to 25 years. The fact that the government of Botswana is the major employer in the country was reflected in the results of this study as it absorbed most of the respondent interns. The central and local governments jointly hosted 33% of the respondents, followed by accounting firms which absorbed 24% and state-owned corporations which accepted 19%. Interestingly, companies in industry and commerce attracted only 15% of interns.

Most respondents (75%), found their internship place on their own and 11% of them were assisted by people with connections in the organisation they worked for. Only 7% of respondents were assisted by their relatives to find an internship placement. A small proportion of 4% each were assisted by either some lecturers or programme coordinators to secure a place for industrial internship. Due to this minimal assistance from the faculty, there is a growing concern from students that the faculty should change the approach of securing industrial internship places. Student interns were of the view that the faculty should be more involved by creating more clear linkages between the industry and the faculty so that students may find it relatively easier to secure a place for internship. However, the faculty argued that they allowed students to look for their own placement so that they could gain experience of searching for their own employment in today's more competitive work environment.

Although students do not have much leeway regarding the organisations they can work for during their internship period, they still have some factors to consider when deciding the organisation to apply to and work for. While 38% of respondents were influenced by expectations for better prospects for future career, 21% of respondents chose the organisations they worked for because of their proximity to their residence. Only 5% of respondents made organisational choice due to financial gain. This small percentage was perhaps due to the fact that most students at the University of Botswana are government sponsored and are paid some allowances to assist in their upkeep during the industrial internship. Just above one-third of respondents found themselves at the organisations they were attached to simply because those entities were the only ones which offered a place for the internship.

Regarding whether a student was given an opportunity to rotate between different departments within the host organisation, respondents were divided. Just above half of respondents (51%) acknowledged that they were accorded a chance to rotate and 49% of them responded negatively. The majority of respondents (61%) worked in the financial accounting area and 16% worked in auditing. Half of the remaining respondents (23%) worked in cost and management accounting area while the other half found themselves in the general management circle. This shows that due to lack of clear guidance and indication from the University to the host organisations as to which activities they would prefer their accounting students to be engaged in, some students ended up working in non-accounting related areas. This definitely denied them an exposure to the practical side of accounting, which is one of the major objectives of the whole industrial internship exercise.

Interns' satisfaction with the internship programme organisational matters

Table 1 reflects students' level of satisfaction to the industrial internship organisational matters. As shown in Table I, responding interns were highly satisfied with 6 out of 15 items investigated giving each a mean score of above 4 out of the maximum 5. Respondents were quite satisfied with the level of interaction they had with host organisation staff (mean = 4.51); guidance received from co-workers (mean = 4.42); reception received from the organisation (mean = 4.40); supervision from their immediate supervisor (mean = 4.37); relevancy of tasks assigned (mean = 4.13) and overall internship experience (mean = 4.06).

Table 1: Interns' Level of Satisfaction with Internship Programme's Organisational Matters

Factors	Very Satisfied	Satisfied	Neutral	Not Satisfied	Not Satisfied At all	Mean	Standard Deviation
Assistance you received from the faculty coordinators in securing the internship	2%	14%	33%	19%	32%	2.35	1.126
Reception you received from the organisation when you reported for duty	53%	38%	7%		2%	4.40	0.776
The supervision you received from your immediate supervisor	62%	26%	5%	2%	5%	4.37	1.046
Level of interaction with other staff in your area of operation	58%	37%	3%	2%		4.51	0.658
Guidance you received from co-workers to assist you cope with job demands	51%	42%	5%	2%		4.42	0.680
The relevancy of tasks you were assigned by your employer to your programme of study.	37%	45%	11%	7%		4.13	0.875
The level of challenge of the tasks assigned to you by your employer	22%	48%	21%	7%	2%	3.80	0.923
Rotation between sections within the host organisation	18%	27%	16%	18%	21%	3.02	1.433
Access to equipments like computers in host organisations	42%	28%	10%	18%	2%	3.91	1.184
Office space provided to you by employer.	36%	26%	18%	16%	4%	3.75	1.220
The assessment you received from your immediate supervisor	36%	43%	9%	7%	5%	3.96	1.111
Number of times you were visited by your academic supervisor	5%	26%	19%	18%	32%	2.56	1.323
Level of interaction from academic supervisors during visits	7%	21%	25%	20%	27%	2.63	1.287
Duration of internship programme	19%	32%	19%	19%	11%	3.30	1.281
Overall internship experience	28%	57%	9%	4%	2%	4.06	0.834

It appears from Table 1 that generally, students were not happy with how the faculty managed the internship programme. Elements relating to faculty involvement in the programme received mean scores of less than 3. Half of respondents were not satisfied with the assistance they received from the faculty coordinators in securing the internship placement and one-third of them were neutral about it. Again, almost half of the respondents were unhappy with the number of visits made by the academic supervisors to assess the interns' progress and 19% were neutral over the matter. Only 31% of the respondents were happy with the number of lecturers' visitations. Just below one half of respondents revealed that they were not satisfied with the level of interaction they received from the academic supervisors. Only 28% of respondents indicated satisfaction with the degree of their interaction with faculty supervisors during the visits.

This is an unpleasant reflection on the educators who are expected to have an upper hand in the development of employable graduates. However, fear of disruptions of host organisation's operations could be prohibiting faculty supervisors from making more than one visitations and holding lengthy discussions with interns at work. As far as the work place is concerned, students showed their satisfaction with most of the elements related to this area. Most respondents (69%) were happy with the challenging tasks assigned to them (mean= 3.80). Another high percentage of respondents (70%) were satisfied with the accessibility to the organisation's equipment (mean= 3.91). Again the majority of respondents (62%) were pleased with the office space they were given. Just above three-quarters of respondents indicated that they were satisfied with the assessment on their work performance they received from their immediate supervisors (mean = 3.96). While just above half of respondents were comfortable with duration of the internship programme, 30% were not happy and 19% were neutral. Most respondents (85%) highly valued the overall internship experience with a mean score of 4.06. This finding is in agreement with findings of Beck and Halim (2006), Cummings and Tataman (2007), Neill and Mulholland (2003) and Schambach and Dirks (2002) who found that interns attached high importance to their internship experiences.

Correlations among internship programme organisational matters

The analysis of correlations among factors indicating level of satisfaction with internship programme organisational matters exposed a good number of significant positive relationships as indicated on Table 2. For example, significant and strong positive correlations existed between academic supervisors' visits and their interaction with interns, and between office space provided and equipment accessibility. There were also significant but moderate positive associations between the relevance and level of challenge of tasks assigned to interns and between the guidance received by the interns from permanent staff and severity of tasks. Significant and moderate positive relationship was also observed among relevancy of tasks and reception from employer. A rotation between various sections of host organisation showed a significant but low positive association with interaction with staff and guidance from staff. All the correlations above were significant at the 0.05 level.

Table 2: Correlations among Factors Indicating Satisfaction with Internship Programme Organisational matters

Satisfaction factors	coordinator assistance	Reception from employer	Supervisor's supervision	Interaction with staff	Guidance from staff	Tasks relevancy	Tasks challenging	Rotations between sections	Equipment accessibility	Office space provided	Supervisor's Assessment	Academic supervisor's visits	Academic supervisor interaction	Internship duration
Reception from employer	.080													
Supervisor's supervision	.343*	.056												
Interaction with staff	.044	.255	.086											
Guidance from staff	.177	.045	.029	.311*										
Tasks relevancy	.182	.429*	.185	.047	.091									
Tasks challenging	.072	.038	.130	.230	.482*	.494*								
Rotations between sections	-.016	-.055	.044	.394**	.345*	.100	.261							
Equipment accessibility	-.003	.156	-.031	.219	.025	-.041	.066	.139						
Office space provided	.113	.316*	.069	.094	.041	.096	.121	.119	.642**					
Supervisor's Assessment	.318*	.248	.167	.248	.188	.063	.118	.106	.204	.156				
Academic supervisor's visits	.093	-.138	.274*	.056	.189	.031	.103	.110	.185	.198	.112			
Academic supervisor interaction	.276*	-.122	.208	-.003	-.008	-.059	.223	.112	.268*	.252	.063	.706**		
Internship duration	.050	-.069	-.097	-.056	-.085	.161	.070	.086	.171	.197	.186	.006	-.022	
Overall experience	.056	.343*	.232	.359**	.091	.435*	.303*	.330*	.158	.134	.084	.263	.088	.305*

** . Correlation is significant at the 0.01 level (2-tailed). * . Correlation is significant at the 0.05 level (2-tailed).

Other significant but low positive correlations were observed among office space provided and kind of reception received from host organisation, and between academic supervisors' visits and host organisation supervision. These correlations were significant at 0.01 levels.

Table 3: Interns' Overall Experience Satisfaction per Host Organisation

	Very satisfied	Satisfied	Neutral	Not satisfied	Not satisfied at all
Central government	27.3%	45.5%	9.1%	9.1%	9.1%
Local government	28.6%	57.1%	14.3%		
Parastatal	30.0%	60.0%	10.0%		
Company	14.3%	71.4%		14.3%	
Accounting Firm	50.0%	41.7%	8.3%		
Other		80.0%	20.0%		

The comparison of the interns' level of satisfaction with overall experience of the internship programme employer-wise as depicted in Table 3, revealed that interns in the auditing firms were the most satisfied (91.7%) followed by those attached to parastatals (90%), then local government and other companies at 85.7% each. The comparison also showed that interns in the central government were the least satisfied (72.8%). This could be highlighting the point that practical experience learning is more satisfying if it is properly targeted like placing students in the environment which is more close to what they are learning in schools.

Table 4: Correlations among Factors Indicating Satisfaction with Internship Programme Organisational matters and benefits there from

	coordinator assistance	Reception from employer	Supervisor's supervision	Interaction with staff	Guidance from staff	Tasks relevancy	Tasks challenging	Rotations between sections	Equipment accessibility	Office space provided	Supervisor's Assessment	Academic supervisor's visits	Academic supervisor interaction	Internship duration	Overall experience
Personal skills improved	.132	.338*	.044	.059	.235	.248	.116	.013	.229	.290*	-.142	-.066	-.198	-.067	.149
Technical skills improved	-.027	.291*	-.204	.141	.232	.225	.243	.200	.306*	.248	.043	.002	-.025	.100	.378*
Self-confidence enhanced	-.025	-.043	-.113	.132	.322*	-.063	.241	.048	.156	.102	-.053	.002	-.111	-.100	.025
Initiative improved	-.075	.102	-.162	.079	.207	.281*	.356*	.132	-.048	-.022	-.152	.037	-.047	.067	.240
Time management skills improved	-.118	.285*	-.002	.318*	.254	.061	.128	-.035	.184	.315*	.046	.018	-.080	-.166	.169
Verbal communication skills improved	-.075	.147	-.008	.297*	.303*	.010	.217	.099	.373*	.280*	.068	.127	.046	-.184	.137
Accounting career interest improved	-.203	.317*	-.084	.160	-.077	.288*	.101	.087	.281*	.283*	.175	-.053	-.050	.000	.350*
Motivation for accounting	-.059	.386**	-.141	.278*	-.064	.221	-.071	.058	.254	.175	.258	-.045	-.023	.089	.434*

topics															
Other subjects enthusiasm	.067	-.073	-.133	.402*	.320*	.046	.208	.390*	.212	.023	-.049	.238	.224	.022	.300*
Theory and practice integrated	-.244	.095	-.245	.400*	.107	.037	.168	.370*	.202	-.004	-.140	.064	-.105	.078	.289*
Interact with staff	.019	.127	-.018	.101	.045	.273*	.187	.063	.152	.128	-.143	.236	.091	.058	.301*
Abstracts made real	-.006	.090	.016	.095	-.066	.175	.170	.070	-.147	-.202	-.027	.328*	.183	.133	.435*
Future employment paved	-.047	.109	-.195	.160	.095	.167	.221	.075	.303*	.222	.016	.046	-.115	-.049	.132
Exposed to new principles	-.087	.138	-.094	.104	.270*	-.062	.295*	.043	.337*	.450*	.007	.034	-.108	.316*	.074
Learnt industry contribution	-.047	.076	.056	.068	.080	-.068	-.030	.121	.337*	.355*	-.110	.238	.156	-.074	.170

** Correlation is significant at the 0.01 level (2-tailed). * Correlation is significant at the 0.05 level (2-tailed).

Table 4 depicts the correlation analysis of interns' satisfaction with internship programme organisational matters and the benefits derived from the attachment. There was significant and moderate positive association between interaction with host organisation staff and enthusiasm developed in other subjects. This may imply that interaction with staff did not only expose interns to other subjects other than accounting but also created special interests in those subjects. Interestingly a significant and moderate positive association was also observed between office space provided and exposure to new principles, and between overall internship experiences with the opportunity of the programme making abstracts in class real ($P = 0.05$). There was also a significant but low positive correlation between the satisfaction with employer's reception and benefits of improving personal skills ($P = 0.01$) and motivation for accounting topics ($P = 0.05$).

A significant but low positive correlation was also detected between satisfaction with host organisation's equipment accessibility and benefits of opportunity to improve technical skills, enhancing accounting career interest, paving a way for future employment, exposure to new principles and learning industry's contribution to national development ($P = 0.01$). It is apparent from Table 4 that, in general, interns' satisfaction with most of the host organisation's internship organisational matters was significantly and positively associated with array of benefits derived by interns from the programme. This reflects the overall interns' contentment with practical learning experience.

Improvements to the internship programme

Respondents were asked to give their views regarding how the management of the internship programme in the Faculty of Business can be improved. Out of 57 respondents, 51 responded to this question. Different suggestions were made, but 4 of them were dominant. The main suggestion by 37% of the respondents was that the faculty should assist both local and international students in securing the industrial internship placement. Suggested ways to achieve this included the faculty developing strong ties with entities in public and private sectors whereby these organisations would commit themselves to take in a large number of interns every year. The other recommendation which came from 25% of respondents was that the number of visitations made by faculty supervisors to host organisations should be increased to at least 2. This will not only improve interactions between the interns and their supervisors, but would also strengthen the commitment of the faculty to the programme, which, according to the students, seemed to be lacking.

Eleven out of 51 interns, who commented on the improvement of the programme, proposed that the duration of the industrial internship programme should be increased. Suggested methods of expanding the period included making it 1 year or 6 months long or having it twice in the programme at the end of second and third years. The next suggestion, which was the second highest (12%), was that all students in the internship programme should be given an internship

allowance because they were expected to put on formal wear during their internship period and the lack of internship allowance put them under financial stress.

Other suggestions which were not popular, but important, included the request to programme coordinators to provide more information about internship; moving the internship programme either to the end of 2nd or 4th year to separate internship reporting writing and research proposal preparation; and the need to inform staff in host organisations of the coming of the interns well in advance and to assure them that interns were not coming to take their jobs. While some of the students' recommendations are relevant and demand faculty considerations others may be coming out of ignorance of some facts. For example, students may not be aware that the reason they are not considerably assisted in looking for internship replacement is because of faculty's deliberate attempt to expose them to job seeking rigor. They may also be ignorant of the fact that faculty supervisors' frequent visits and detailed discussions with interns may be construed as disruptive of host organisations' operations. There is therefore a need for internship coordinators to be thorough when addressing students preparing to go to field internship.

Acceptance of the job offers

Internship programmes are believed to give an opportunity to employers to observe the interns at work and make permanent job offers to those who demonstrate qualities for a stable employment (Donkor, et al., 2009; Thompson, 1950). In connection to this view, respondents were asked to indicate whether or not their host organisations made a promise to hire them on permanent basis after graduation. Only 32% of respondents indicated that their host organisations were ready to accept them as permanent employees while 68% gave no indication of future employment. Private companies took the lead in indicating the willingness to hire their interns permanently (63%), followed by auditing firms (31%) and state-owned corporations (30%) and lastly the government departments at 22%. The percentages refer to the number of student interns who were promised future employment per cohort of host organisations.

Another question looked at the willingness of students to take up permanent employment in the organisations they spent their industrial internship period. Surprisingly, only 39% of students showed interest in accepting the employment offers from the internship organisations. The remaining (61%) seemed not interested in future employment in entities which took them for internship. The fact that interns were less inclined to accept permanent jobs in their host organisations may be a product of the lack of proper guidance from coordinators as to where they should carry their practical learning. Nevertheless, respondents were asked to give reasons why they would or would not take up the permanent position in the organisation of their internship attachment. The prominent reason for accepting the offer was that the organisation had a good working environment characterized by an appealing organisation culture and friendly staff. Other reasons included further training prospects, a proper fit for respondent's career and an attractive

remuneration package. The organisation’s growth potential and its international connectivity were among the reasons why one would accept a permanent job in that entity. The difficulty in securing a job in the current competitive job market and the feeling that one had something to contribute to the organisation were also cited as reasons for accepting the job offer.

On the other hand, the prominent reasons for not accepting the job offer from host organisation were that the job was not challenging, remuneration package was unattractive and the organisation was not appropriate for career advancement. The aspirations to become an entrepreneur or work outside the country were also among the reasons for not accepting the job offer. Unfriendly staff, delayed monthly payments and awkward working hours in the host organisations were also mentioned as hindrances to take up the permanent job in those organisations.

Benefits from the internship programme

Table 5 shows respondents’ views regarding the benefits derived by students from participating in the industrial internship programme. The respondents to this study gave thumbs up to all 15 elements to which they were required to indicate their level of agreement as benefits accruing to students from internship programme. The most recognized benefits in the order of their importance included improved verbal communication skills (97%), improved personal and interpersonal skills (95%), and enhanced self-confidence (93%). Others consisted of improved time management skills (87%), an opportunity to interact and share experiences and problems with industry staff (87%) and bringing to reality the abstracts learnt in class (87%).

Table 5: Students’ Views on Benefits Derived From Internship Programme

Benefits	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Mean	Standard Deviation
Improved my personal and interpersonal skills	46%	49%	5%			4.40	0.593
Improved my technical skills	25%	50%	21%	4%		3.96	0.785
Enhanced my self-confidence	49%	44%	5%	2%		4.40	0.678
Improved my ability to initiate relevant activities on my own	33%	44%	18%	5%		4.05	0.854
Improved my time management skills	44%	43%	11%	2%		4.30	0.737
Improved my verbal communication skills	52%	43%	5%			4.46	0.602
Improved my interest in accounting as future career	39%	33%	19%	7%	2%	4.00	1.018
Increased my motivation for accounting topics	29%	46%	19%	4%	2%	3.96	0.894
Enhanced my enthusiasm in other subjects than accounting	18%	30%	34%	16%	2%	3.46	1.026
Integrated my learning in the classroom with professional practice	33%	48%	12%	5%	2%	4.05	0.915

Gave me an opportunity to interact and share experiences and problems with industry staff.	39%	48%	9%	4%	4.20	0.883	
Injected reality into abstract theoretical concepts learnt in my area of study	37%	50%	11%	2%	4.21	0.780	
Created opportunity for my future employment	29%	26%	34%	7%	4%	3.69	1.086
Exposed me to new principles and procedures I haven't met in my area of study	52%	29%	17%	2%	4.31	0.820	
Gave me an opportunity to learn of the contribution of industry to national development	31%	49%	18%	2%	4.07	0.813	

Respondents also agreed that the internship programme exposed them to new principles and procedures over and above what they had learned in their area of study (81%); it integrated theory and practice (81%); and it was an opportunity for them to learn how the corporate world contributes to national development (80%).

Surprisingly, elements related to the accounting discipline and profession received lower means of below 4 out of 5 as compared to non-accounting statements. Only 75% of respondents agreed that the internship experience improved technical skills. Again only three-quarters of respondents consented that their industrial internship improved their motivation to study accounting topics. While 72% of respondents indicated that the internship experience improved their interest in accounting as a career, 19% of them were unsure about this benefit. Only 48% agreed that the internship enhanced their enthusiasm in other subjects. It appears from these insights that experimental learning did little to enhance the interests of students in accounting discipline. While it is not clear why this is the case, it can be conjectured that that students go to internship when they are already familiar, to some extent, with accounting language, methods and techniques. They therefore, become less excited with accounting matters than they are with non-accounting factors which are new to them.

As noted earlier, the industrial internship programme does not bring with it many employment offers. Only 55% of respondents agreed that industrial internship created future employment opportunities. This could be because the employers' level of involvement in the UB internship programme was still minimal. Organisations were not coming forth to entice students to join them for an internship that would allow them to gauge their strengths as potential employees.

When asked to suggest other benefits which they thought accrued to them as a result of their internship exposure, only 33 out of 57 students responded to this question. Although they had an array of benefits, the most prominent ones included: learning employers' expectation from the accounting graduate (12%); learning to work with different people (co-workers or clients) (12%);

got to network with different companies and people (12%). In addition, they mentioned learning accounting packages, how to make business plans, working under pressure to meet the deadlines, and to act professionally. Moreover, they revealed that they gained job hunting skills as well as improved problem solving skills. Others mentioned that internship experience assisted in choosing elective courses.

Grading the internship programme

On the question as to whether the internship programme should be assessed, 73% responded positively and were of the view that marks should be included in the calculation of the final grade points average (GPA) while 27% felt that it should be given a pass or fail grade based on a certain criteria without influencing the GPA. By this, students are asserting that after going through the troubles of searching for the organisation on their own, maintaining the log sheets for the tasks performed and writing a report about the whole experience, one should expect a tangible reward which can have a bearing on one’s academic performance.

Impact of the internship programme on attitudes towards accounting

When asked whether the industrial internship experience changed their attitude towards accounting as a career, whether it was a positive or negative change, and the extent of the change, an amazing 53% of respondents indicated that their expectations towards accounting as career were not altered by internship experience. Only 47% of respondents pointed out that their attitude towards accounting was affected by their exposure to the world of work. Out of those whose attitude was changed, 82% were positively impacted and only 20% were negatively affected. Among those who were positively changed, 32 % were impacted to a very great extent, 41% to a great extent and 14% to a moderate extent as illustrated in Table 6.

Table 6: Effect of Internship Programme on Students’ Attitude towards Accounting

Whether internship changed student’s attitude	Yes		No	
	No	%	No	%
	27	47	30	53
How student’s attitude was changed	Positively		Negatively	
	No	%	No	%
	22	82	5	18
Extent of change	Positively		Negatively	
	No	%	No	%
To a small extent	1	4		
To some extent	2	9		
To a moderate extent	3	14	3	60
To a great extent	9	41	1	20
To a very great extent	7	32	1	20

Table 6 further shows that attitudes of fewer students were changed by the industrial internship. However, for most students whose attitudes toward the accounting profession were impacted, it

was a positive effect. This means, that to the majority of interns, their expectations about accounting careers were made clearer by their exposure to what accountants do.

Limitations

This study restricted itself to accounting students at the University of Botswana (UB) only, which limits the generalization of the results to the whole country. Since the study was conducted only at UB, further studies seeking the views of host organisations and of all students in Botswana who enrol in the business internship programmes may be conducted to arrive at more generalizable results about the value of internships. Another limitation is that students were allowed to complete the questionnaires at home and this yielded a response rate of just above 50%. However, the insights derived from this study are still valuable in highlighting students' views about the internship programme.

CONCLUSIONS and RECOMMENDATIONS

Conclusions

The respondents to this study highly valued their industrial learning experience. They were quite satisfied with most of the programme's organisational matters pertaining to the host organisations. On the contrary, student interns were displeased with how the faculty handled the programme. They expected the faculty to assist them in getting industrial internship placement and academic supervisors to make more visitations and show more commitment to the programme. Although acquiring job hunting skills is expected to be one of the benefits that can be derived from the internship experience, the majority of students would have preferred a situation where the faculty enters solid arrangements with the industry to guarantee students internship placement. It is conjectured that low faculty assistance in securing industrial placements might have resulted in low number of interns willing to accept the job offer from host organisations.

Enhancement of communication skills, interpersonal skills and self-confidence were among the most notable benefits from the industrial internship. Less than half of the interns acknowledged that the industrial exposure had an effect on their attitude towards accounting, although they were more positively impacted. The findings of this study suggest that the usefulness of the internship programme lies more on preparing interns for the world of work rather than on elevating their enthusiasm towards accounting career and discipline.

Insights from this study undoubtedly have shown the importance of the internship programme. Therefore, with some improvements the internship programme in the FoB can be more beneficial to the tripartite stakeholders (students, educational institutions and host organisations) and contribute significantly to the economy of the country.

Recommendation

For the industrial internship programme to yield the best results, the faculty should appoint a full-time coordinator for the programme who will primarily be responsible for providing guidance regarding the choice of host organisation and selling the programme to the industry by advertising it to the relevant industry partners and trying to create more permanent linkages with industry. The coordinator in liaison with industry partners should come up with an agreement which will stipulate responsibilities of each stakeholder and ways of how to best employ the interns. In order to make the programme more relevant to the parties involved the agreement should also lay down clear channels of giving feedback to each other.

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