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## Perception and Expectation of Accounting Education Students Regarding Internship in Universities in South-East, Nigeria

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### **Abstract:**

*This study examines the perception and expectation of accounting education students regarding internship in universities in South-East, Nigeria. Two research questions guided the study, while two null hypotheses were tested at a 0.05 level of significance. The study adopted a descriptive survey research design. The population of the study consisted of 353 accounting education students in universities in South-East Nigeria. The entire population was used for the study. A structured questionnaire titled AESPOIQ and AESEOIQ was the instrument used for data collection. The instrument's reliability was established using Split half and the scores were correlated using Pearson Product Moment Correlation Coefficient, which yielded an overall coefficient index of 0.81. Data collected for the study were analysed using mean and standard deviation to answer the research questions, and a t-test was used to test the null hypotheses. The findings of the study revealed that the students perceived internship as a model for general knowledge improvement before their placement and that their expectations concerning general knowledge improvement were not met after the internship. The study showed no significant difference in the mean ratings of male and female accounting education students regarding their perception of general knowledge improvement before their internship placement. However, the results showed that male and female accounting education students differ significantly in their mean ratings regarding their expectations of general knowledge improvement after their internship. Based on the findings, it was concluded that accounting education students perceive internship as a model that will increase general knowledge improvement. Similarly, they disagreed with their general knowledge improvement expectations after the internship. Consequently, it was recommended among others that there should be adequate supervision of interns by the supervisors and there should be proper coordination of interns and supervisors by the SIWES unit of various universities in the South-East, Nigeria. Finally, no course or courses should be included in the universities curriculum during internship (SIWES) programme.*

**Keywords:** Accounting education, general knowledge improvement and internship

### **1. Introduction**

Education provides knowledge and skills to the students as well as shapes their behaviour. Education is also capable of exposing students to their real potential, leading them to become better persons and widening their views in their areas of specialization. It broadens the intellectual powers of the individual within a narrow specialization and also gives a perspective of the world around them (Brahmkshatriy, 2021). Different countries restructured their educational curricula to provide students with an education capable of adequately preparing them to face real-life situations. Educationalists and policymakers in the universities are recently paying closer attention to the concept of holistic education systems that focus on making graduates competent and versatile. Similarly, the challenges of modern societies demand a type of education that can equip learners with knowledge that enables them to be conversant with current trends in society and functional upon graduation. Nigeria's education system falls under three categories, namely: primary, secondary, and tertiary. Colleges of education, polytechnics, monotechnics, professional institutions, and universities fall under the tertiary level of education. Universities have a broad curriculum in different programmes of study related to the day-to-day educational, social, and economic needs of society. Nigerian universities run different programmes, including business education, with options in accounting education, marketing education, and office technology and management (OTM) education. The main objectives of accounting education are to produce accounting teachers for secondary schools and allow students to expand their networks and insights toward becoming professional accountants.

Accounting education is a vocational training that is expected to equip students with the knowledge and skills necessary to become successful accounting professionals (Ulker & Kendirli, 2015). Accounting education can be considered as experience or practice in learning to learn and as part of education for business. According to Uçma and

Beycan (2019), accounting education seeks to inform students how to gather and process valid information that is useful for business decisions and report them in an easily understandable format. For this reason, accounting educators use different instructional methods such as lectures, demonstrations, brainstorming, problem-solving, case studies, excursion, and internships. Omodere and Adetula (2021) carried out a study on industrial training and accounting education in institutions of higher learning in South-West, Nigeria. Findings from the study indicated that accounting education students who underwent industrial training gained technical competence, built skills and self-confidence, and became more friendly and ready to work. Their general academic performance became excellently outstanding and noteworthy. Some of them performed so well that employers promised to employ them after graduation. This study confirmed that the industrial training programme has a lot of beneficial attributes. Ng, Lee, and Teoh (2021) conducted a study on the perspectives of employers, lecturers, and interns on undergraduate internship attachment in accounting in Kuala Lumpur, Malaysia. Findings from the study indicated that the three groups of stakeholders strongly agreed that the employability skills of the undergraduates, especially their communication skills, have been enhanced upon completion of internship programmes. In addition, the respondents opined that the employability of the undergraduates depends on the hiring decision of the company rather than the possession of internship experiences. Further, the study showed that the academic performance of undergraduates should not be judged based on their internship experiences. Calu and Raluca (2016) carried out a study on the role of accounting internships in preparing students' transition from school to active life in Piata, Romania. Findings from the study indicated that internships have positive consequences on the development of students' skills and competencies and internships facilitate a better understanding of accounting and the accounting profession.

An internship is the placement of students to work in organisations in their fields of learning, sometimes without paying, to gain work experience and satisfy requirements for a qualification. According to the University of Maryland Baltimore County (UMBC, nd), an internship is professional learning that offers a meaningful, practical work-related experience to a student's field of study or career interest. The purpose of an internship is to provide real-world experiences that enable students to practice the knowledge and skills they acquired in the classroom to sharpen the skills and gain more skills that can be applied in future jobs. Each university in the South-East, Nigeria has a functional SIWES unit that organises orientation programmes for prospective SIWES students through the Industrial Training Fund (ITF) office nearest the institution. The unit has a director who oversees SIWES activities, organises an orientation for students for the exercise, and arranges for placement of students in relevant organisations and periodic supervision of students on industrial attachment to ensure that students actively participate in the yearly programme. The unit also ensures that, on return from the programme, students defend their reports to assess their performance; it prepares and submits the Master and Placement Lists to the appropriate supervising agency as prescribed by the ITF, maintains a separate account for SIWES activities and processes payment of allowance to the deserving students as applicable. Ukwueze in Obupo and Obulord (2017) outlined challenges in the conduct of SIWES, including difficulties of students in getting placement, lack of adequate supervision, non-signing of necessary materials like ITF Form 8 and students' logbooks at their places of attachment, unnecessary delay in the payment of students' and supervisors' allowances among others. According to Martins Library (2016), other problems encountered during the SIWES include late payment of IT allowance, problems with light (power supply), inadequate facilities, poor communication between staff in the organisation and the IT students, and poor accommodation and security arrangements for students during the programme. Apart from the above-mentioned problems, the researcher deems it necessary to add that allowing students to take courses during the period of IT poses a lot of challenges ranging from their irregular attendance in their training organisations to total absence from the programme. As a result, the major aim of SIWES programme, which is to close the gap between theory and practice is defeated while students' perception and expectation in participating are hampered. This study focuses on the perception and expectation of general knowledge improvement through the SIWES programme among accounting education students of universities in South-East, Nigeria. General knowledge plays an essential role in defining one's growth and success.

Ojokuku, Emeahara, Aboyade, Modupe, and Chris-Israel (2015) stated that technical activities in the library, including cataloguing, classification, indexing and abstracting, a compilation of bibliography, and book production are facing setbacks due to inadequate practical experience of the Library and Information Science (LIS) students in relation to the development of their professional skills and, thereby, hampers their general knowledge improvement. Oshikoya, Senbanjo, and Amole (2019) carried out a study on interns' general knowledge of clinical pharmacology and therapeutics after graduation and ongoing internship training in Nigeria. The findings revealed that:

- 42 (51.8%) respondents had problems with prescription writing,
- 71 (87.6%) interns would likely prescribe antibiotics,
- 66 (81.4%) nonsteroidal analgesics;
- 55 (67.9%) diuretics;
- 52 (62.9%) sedatives and insulin, and
- 43 (53%) oral hypoglycemics with confidence and unsupervised

The higher the numbers of clinical rotations done, the more confident the respondents were to prescribe unsupervised ( $\chi^2 = 19.98, P < 0.001$ ). Similarly, respondents who had gone through the four major clinical rotations and at least a special posting ( $\chi^2 = 11.57, P < 0.001$ ) or four major clinical rotations only ( $\chi^2 = 11.25, P < 0.001$ ) were significantly more confident to prescribe drugs unsupervised. Adeosun, Shittu, and Owolabi (2021) conducted a study on university internship systems and the preparation of young people for the world of work in the 4th industrial revolution in Nigeria. The findings of the study revealed that Students' Industrial Work Experience Scheme (SIWES):

- Contributes meaningfully to the advancement of general knowledge and capacity building among young people,

- Exposes them to the world of digitalisation based on the organisations where they were placed and
- Pays little attention to financial rewards and more attention to the acquisition of skills that are relevant to the world of work

Studies in different fields of learning have shown that internships could be used to improve students' general knowledge. Accounting education students in universities in South East Nigeria to be used in this study consist of males and females. Therefore, gender is taken into consideration in determining perception and expectations of internship among accounting education students. According to World Health Organisation (WHO, 2017), gender is seen as the result of socially constructed ideas about the behaviour, actions, and roles a particular sex performs. There have been conflicting findings on how gender influences the internship training of students. In line with this, Keri (2017) reported that male and female learning style differs, while Anderson, Prem, and courter (2018) reported that the learning experiences of male and female engineering students in internship and co-operative education opportunities do not differ significantly. However, little or no consideration has been given to examine the perception and expectation of accounting education students regarding internship in universities in South-east, Nigeria. It is with this background that this study was considered imperative.

### 1.1. Statement of the Problem

All universities in South-East, Nigeria provide internship programmes to allow students to gain practical skills in their respective fields of study. However, it appears that many students are not benefitting from the programme as expected due to several challenges in its execution. Taiwo (2016) reported that students in industrial training do not seem to be given access to information and practical experience in their places of attachment as they ought. Worthy of note is the attitude of some students during the period of internship. Some students see the period as the period of writing carryover, thereby creating a gap between the practical experience and knowledge from the confines of the classroom. Much research has been carried out on the outcome of internships in different fields of learning. However, little or no effort has been given to the perception and expectation of accounting education students regarding internships. Thus, the perception and expectation of accounting education students regarding internship in relation to general knowledge improvement in universities in South-East, Nigeria have not been fully researched. This makes it imperative to conduct this study to provide empirical evidence for objective remedial actions by relevant stakeholders.

### 1.2. Purpose of the Study

The purpose of the study was to ascertain the perception and expectations of internship among accounting education students in universities in South-East, Nigeria.

### 1.3. Research Questions

- What are the perceptions of accounting education students regarding general knowledge improvement during internships?
- What are the expectations of accounting education students regarding general knowledge improvement after internship?

### 1.4. Research Hypotheses

The following null hypotheses were tested at a 0.05 level of significance:

- There is no significant difference in the mean ratings of male and female accounting education students regarding their perception of general knowledge improvement during internship.
- Male and female accounting education students do not differ significantly in their mean ratings regarding their expectations of general knowledge improvement after internship.

## 2. Methods

A descriptive survey research design was adopted for the study, which was carried out in Anambra State, Nigeria. The population of 353 accounting education students was used for the study without sampling. The instrument used for data collection was a 23-item four-point rating scale questionnaire ranging from Strongly Agree (SA) to Strongly Disagree (SD). The instrument was validated by three experts, two in business education and one in educational measurement and evaluation from Nnamdi Azikiwe University, Awka. To establish the reliability of the two instruments, the researcher administered them to 23 accounting education students at Delta State University and 20 accounting education students at university Benin which was outside the area of the study. Data collected were analyzed using the split-half method, and then Pearson Product Moment Correlation Coefficient was used to correlate the scores of the two halves. The resulting responses were used to obtain the measure of the temporal stability of the instruments. Pearson Product Moment Correlation co-efficient measure of temporal stability determination a temporal stability reliability co-efficient value of 0.82 was obtained on perception and 0.80 on expectation with an overall co-efficient value of 0.81. The researchers personally administered the instrument to the study population in their schools with the help of three research assistants, using the spot method to facilitate a high response rate. 350 copies of the questionnaire (representing 97 percent) were retrieved and used for the study.

### 2.1. Research Question 1

What are the perceptions of accounting education students regarding general knowledge improvement before internship?

S/N	Item Statements	Mean	Std. Dev.	Remark
11.	I perceive internship as building the ability to learn that the company or organisation has its own culture.	3.29	.741	Agree
12.	I perceive internship as building the ability to learn how to manage time well.	3.33	.871	Agree
13.	I perceive internship as building the ability to learn to work through things alone.	3.08	.902	Agree
14.	I perceive internship as building the ability to learn how to adapt to new ideas and concepts.	3.21	.869	Agree
15.	I perceive internship as building the ability to learn to face simple and complex problems.	3.38	.934	Agree
16.	I perceive internship as building the ability to learn how to attend staff meetings.	3.30	.741	Agree
17.	I perceive internship as building the ability to learn how to write minutes of approvals.	3.14	.785	Agree
18.	I perceive internship as building the ability to learn to work in a team.	2.88	1.028	Agree
19.	I perceive internship as building the ability to learn how to write memos.	3.39	.670	Agree
20.	I perceive internship as building the ability to learn the rudiments of accounting.	3.41	.761	Agree
21.	I perceive internship as building the ability to learn how to carry out tasks responsibly.	3.10	.790	Agree
Aggregate		3.23	.735	Agree

Table 1: Mean and Standard Deviation on General Knowledge Improvement before Internship

Table 1 reveals the mean responses on accounting education students' perception of general knowledge improvement during internship. The results show that the mean responses range from 2.88 to 3.41, while the standard deviation range from 0.670 to 1.028. The mean results indicate that the students agree with all 11 items of general knowledge improvement during an internship. The aggregate mean of 3.23 depicts that the students perceive internship as a model for general knowledge improvement before their placement.

### 2.2. Research Question 2

What are the expectations of accounting education students' regarding general knowledge improvement after internship?

S/N	Item Statements	Mean	Std. Dev.	Remark
44.	I expect internship to build the ability to learn that the company or organisation has its own culture.	2.63	.932	Agree
45.	I expect internship to build the ability to learn how to manage time well.	1.74	.855	Disagree
46.	I expect internship to build the ability to learn to work through things alone.	2.10	.915	Disagree
47.	I expect internship to build the ability to learn how to adapt to new ideas and concepts.	2.35	1.052	Disagree
48.	I expect internship to build the ability to learn to face simple and complex problems	2.17	.976	Disagree
49.	I expect internship to build the ability to learn how to attend staff meetings	2.67	.968	Agree
50.	I expect internship to build the ability to learn how to write minutes of approvals	2.66	.942	Agree
51.	I expect internship to build the ability to learn to work in a team.	2.15	1.047	Disagree
52.	I expect internship to build the ability to learn how to write memos	2.39	1.006	Disagree
53.	I expect internship to build the ability to learn the rudiments of accounting	2.74	1.118	Disagree
54.	I expect internship to build the ability to learn how to carry out tasks responsibly.	2.20	.653	Disagree
Aggregate		2.33	.812	Disagree

Table 2: Mean and Standard Deviation on General Knowledge Improvement after Internship

Data shown in table 2 represent the mean responses of accounting education students regarding general knowledge improvement after internship. The table shows that the mean responses range from 1.74 to 2.74, while the standard deviation range from 0.653 to 1.118. The table reveals that the mean results for four items of general knowledge improvement after internship correspond to agree, while the mean results for the rest seven items of general knowledge improvement after internship correspond to disagree. Therefore, the aggregate mean of 2.33 indicates that the students do not perceive improvement in their general knowledge after the internship.

### 2.3. Hypothesis 1

There is no significant difference in the mean ratings of male and female accounting education students regarding their perception of general knowledge improvement before internship.

Gender	N	Mean	Std. Dev.	Df	t-value	p-value	Decision
Male	115	3.23	.658	351	.259	.796	Not significant
Female	238	3.21	.771				

Table 3: The t-Test on Gender Difference in General Knowledge Improvement before Internship

The results of table 3 depict the t-test about the difference between male and female accounting education students' perception of general knowledge development before internship. The table shows that the difference in mean perception between males ( $M = 3.23$ ) and females ( $M = 3.21$ ) is not significant ( $t = 0.259$ ,  $p = 0.796$ ). The results indicate that the null hypothesis is not rejected. Therefore, there is no significant difference in the mean ratings of male and female accounting education students regarding their perception of general knowledge improvement before internship.

### 2.4. Hypothesis 2

Male and female accounting education students do not differ significantly in their mean ratings regarding their expectations of general knowledge improvement after internship.

Gender	N	Mean	Std. Dev.	Df	t-value	p-value	Decision
Male	115	2.22	.714	351	1.773	.077	Not significant
Female	238	2.38	.853				

Table 4: The t-Test on Gender Difference about General Knowledge Improvement after Internship

Data shown in table 4 represent the results of the t-test about the difference between male and female accounting education students' perception of general knowledge development after internship. The table shows that the difference in mean perception between males ( $M = 2.22$ ) and females ( $M = 2.38$ ) is not significant ( $t = 1.773$ ,  $p = 0.077$ ). This means that the null hypothesis is not rejected. Thus, male and female accounting education students do not differ significantly in their mean ratings regarding their expectations of general knowledge improvement after internship.

## 3. Discussion

The data analysis results with respect to research question two, as presented in table 4 showed the response of accounting education students' perception regarding general knowledge improvement during internship in South-East, Nigeria. The findings revealed that students agreed with all 11 items of general knowledge improvement during an internship. The aggregate mean of 3.23 depicts that the students perceive internship as a model for general knowledge improvement during their placement. These findings agree with the study of Oshikoya, Senbanjo, and Amole (2019), which discovered that the respondents who had gone through the four major clinical rotations and, at least, a special posting ( $\chi^2 = 11.57$ ,  $P < 0.001$ ) or four major clinical rotations only ( $\chi^2 = 11.25$ ,  $P < 0.001$ ) were significantly more confident to prescribe drugs unsupervised. Similarly, Adeosun, Shittu, and Owolabi's (2021) study revealed that Students' Industrial Work Experience Scheme (SIWES):

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- Pays little attention to financial rewards and more attention to the acquisition of skills that are relevant to the world of work

## 4. Conclusion

From the findings of the study, it is evident that accounting education students perceive internship as a model that will improve general knowledge. Similarly, they disagreed with their expectations regarding the improvement of general knowledge after the internship.

## 5. Recommendation

Based on the findings and conclusion of the study, the following recommendations are made:

- Non-inclusion of courses in the universities curriculum during internship (SIWES) programme.
- Accounting education students should not be allowed to sit for failed courses (carryover) during the period of internship (SIWES).

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