Accounting Students’ Internship Satisfaction on the Work from Home (WFH) Experience during Internship

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Abstract

Purpose: The purpose of this study was to obtain some feedback from accounting students who experienced Work from Home (WFH) internship due to pandemic COVID-19. This study identifies their internship satisfaction and its indicators from accounting students’ perspective. Besides, a comparison of satisfaction level was examined according to the different background of the companies.

Design/methodology/approach: This study used the case study method. Seven students from the Bachelor of Accounting program were selected in this study. The students fulfilled their internship program in an auditing firm, accounting firm, and commercial company in accounting, taxation or auditing department. This study adopted a semi-structured interview, and the interview questions were developed based on previous literature.

Findings: The results of this study had shown that the respondents had a moderate and low level of satisfaction in their internship program when they had to adapt with WFH mode. Also, there are several satisfaction indicators of WFH highlighted in this study which include job characteristics, supervisor’s support, financial compensation, facilities management, shortcomings and excitement of WFH. Although the respondents are from different companies, there is no significant difference between their level of satisfaction except for financial compensation and facilities management item.

Research limitations/implications: Since this is a case study, the result presented is preliminary due to a limited number of respondents. However, the findings provide a foundation for further research that might focus on the WFH for interns and e-internship.

Practical implications: This study provides an insight into the WFH mode for accounting students by highlighting their satisfaction and its indicators of satisfaction. The findings also demand the policymaker to review the policy of WFH for internship students to ensure that the graduates are equipped with skills and experiences related to their field of study, although in WFH norms. The policymaker also needs to have an International/National Internship Policy if they are expected to adapt WFH mode continuously for an internship program. There should also be an introduction of e-internship, and it should not be limited to organisations in Malaysia only, but also abroad.

Originality/value: WFH has been a new norm for many organisations in Malaysia since the pandemic. There are limited studies that look into job satisfaction from a student’s perspective that went through internship via WFH mode. The findings presented in this paper might attract organisations that are involved with WFH for the internship, especially for accounting students that deal with confidential information from clients.

Keywords: Work from home (WFH), internship satisfaction, accounting students, COVID-19 Pandemic, Malaysia.
Introduction

The COVID-19 virus has been recognised as a pandemic since announced by the World Health Organization (WHO). To prevent the increased number of widespread of this virus, Work from Home (WFH) program has been introduced and practised in most organisations. Bellmann and Hübler (2020) explained that WFH mode is a work arrangement without having to commute to the workplace. Before the pandemic, companies implemented work from the office (WFO) mode, which the employees have to stay at the office to fulfil their tasks. Other terms that can represent WFH include remote work (RW), telecommuting, teleworking, homework, home office, and mobile work. Despite advances in technology during the last decade, this WFH can reduce activities outside the home, which would reduce the chances of being infected or spreading of COVID-19.

WFH demand has increased even after post Movement Control Order (MCO). KPMG (2020) revealed that based on the public survey to 3,022 respondents, a whopping 69% agreed that the WFH practise should continue. The result was also supported by 56% of business owners that are pro to WFH arrangement. Department of Statistics Malaysia (2020) reported that WFH covers various economic sectors such as services, agriculture, manufacturing, and mining and quarrying. Gottlieb, Grobovšek, and Poschke (2020) revealed that the ability to WFH depends on the type of profession. Managerial and professional occupation are among professions that are possible to be carried out from home. At the same time, implementation of WFH has also affected the internship students since they are endorsed in the industry that has to close down the businesses during this pandemic. Hassan (2018) exposed that most businesses do not have a standardised internship policy, and it is reflected in a wide range of job scopes performed by the interns during WFH.

This paper makes several contributions to the literature. At present, there is a small number of published researches that discuss job satisfaction on WFH for interns. The internship program is widely used as a learning tool for students to help them to fill the gap between classroom learning and the practice of business, and it is important to understand what aspects of these experiences make them the most worthwhile (D’abate, Youndt & Wenzel, 2009). Past studies only focused on WFH implementation for permanent employees (Gottlieb, Grobovšek & Poschke, 2020; Hern, 2020; Dingel & Neiman, 2020; Fadinger & Schymik, 2020). Therefore, this study aimed to:

- Identify internship satisfaction from accounting students who experienced WFH due to COVID-19 outbreak.
- Explore satisfaction indicators for WFH for accounting interns.
- Compare the level of satisfaction of internship students on their WFH experience at big four, non-big four, and commercial companies.

The motivation for this study was driven through the lack of attention given to WFH issues for accounting students who undergo their internship. This study selected accounting students as the sample of this study for the following reasons. First, accounting student will be a future accountant in which an accountant is one of the most needed professions nowadays. Second, accounting students experience a longer internship duration compared to other courses. Third, this study also will help the policymaker at a national and international level to develop and review the internship policy of WFH for accounting interns if it is expected that WFH will be continued for the internship program. This study is also crucial because the internship while adapting to WFH should provide mutually beneficial opportunities for both companies and interns to adapt to a new computer-mediated internship. Fourth, this study can also provide a
preliminary result if the policymaker wants to implement remote internship worldwide. Therefore, these reasons shed light on why an accounting internship plays a key role in these two areas of professionalism and globalisation.

**Literature Review**

Internship refers to the structured and career-relevant work experience obtained by students prior to graduation from an academic program (D’abate, Youndt & Wenzel, 2009). A past study discussed that internship would give the impact to the students, higher education institutions, and the company itself (Sanahuja & Ribes Giner, 2015). For the students, their satisfaction level on the internship program has been examined by past researchers. The previous studies gathered different factors that influence the satisfaction level which include the quality of mentoring, challenging assignments and compensation (Sanahuja Velez & Ribes Giner, 2015), job variety and closure (Ann Paulins, 2008), job characteristics and environments such as supervisor’s support, task significance, learning opportunities and feedbacks (D’Abate et al., 2009), internship relevancy (Yoo & Morris, 2015), challenges, interesting and well-defined responsibilities, and job prospects (Jaradat, 2017).

**Job characteristics**

Chong and Yazdani (2020) explained that job characteristics could be identified into five cores of job dimension, which include skill variety, task identity, task significance, autonomy and feedback. Job characteristic is related to employee motivation and job satisfaction since it will support the quality of the works. Job characteristic also plays a positive role as a predictor of participants’ job satisfaction and confidence in a future career (Ko, 2008). Besides, Hiltebeitel, Leauby and Larkin (2000) also revealed that work assignments could be the main factor that influences job satisfaction among entry-level accountants. Work assignment will influence entry-level accountant when the company maximise their opportunities to improve communication and critical thinking skills and to use analytic techniques. Furthermore, D’abate, Youndt, and Wenzel (2009) stated that characteristics of the job (specifically, task significance and feedback) are the best predictors of internship satisfaction.

**Supervisor’s support**

Supervisor’s support is important for interns as the supervisor represents the organisation and reflects the commitment of the organisation on providing career development opportunities and concern for the intern’s well-being (Chong & Yazdani, 2020). The importance of having adequate supervision has been revealed in all internship situations. Smayling and Miller (2012) reported a higher performance-satisfaction linkage when interns are working for supervisors of the same gender. Liu, Xu and Weitz (2011) added that learning and mentoring has a positive implication to the student that includes a positive perception of the industry they went for their internship as a potential future career. Hiltebeitel, Leauby and Larkin (2000) mentioned that leadership and mentoring is the second factor for the internship students’ satisfaction. This leadership and mentoring from the supervisor to the entry-level accountant has a significant relationship with students’ opportunities for personal growth and appreciation. However, job satisfaction is reduced when supervisors are unfair on the distribution of the opportunities and the burden across subordinates and attempt to maximise job-related stress.

**Financial compensation**

Monetary compensation that includes financial compensation has a positive impact on the internship experience (Jawabri, 2017). Recently, the Malaysian government has agreed to increase the allowance for interns undergoing practical training in ministries, government
sectors and agencies from RM1.60 an hour to RM5 an hour starting on September 1, 2019 (Bernama, 2019). This initiative is important since well-paid interns are proven to have a higher level of satisfaction than those who are not paid (Beebe, Blaylock & Sweetser, 2009). Furthermore, Karunaratne and Perera (2019) reported positive feedback from the students when the company provides transport, meal and good allowance during their internship period.

**Facilities management**
Arampatzi and Burger (2020) explained that employees’ well-being and facility management has a significant relationship and that affects job satisfaction, job effect and engagement. Facility management includes space planning, workplace, design, construction, furniture, technical infrastructure and cleaning. Schneider (2002) and Cellini, Ferreira, and Rothstein (2008) revealed that the facilities provided by the school would affect student’s performance positively if the school provides a clean, quiet, safe, comfortable and healthy environment to the students.

**Shortcoming and excitement of WFH**
Past studies concluded that there are advantages and disadvantages to WFH implementation. When the employees are working from home, they can save their time from commuting, and they will be able to have flexible working time. However, they also desire face-to-face contact, being outdoors and spending some time alone (Rubin, Nikolaeva, Nello-Deakin & Brömmelstroet, 2020). Purwanto, Asbari, Fahlevi, Mufid, Agistiawati, Cahyono, and Suryani (2020) also discussed that there are advantages of WFH in terms of flexibility to complete the work, operational cost, and time management. However, the researchers also noticed that WFH might affect certain costs and data security.

**Affective Events Theory (AET)**
Weiss and Cropanzano (1996) explains affective events theory (AET) related to the influence of emotions to job satisfaction. AET revealed that employee reactions on incidents that occur at work always influence by employees’ internal influences; personality, emotions and cognition. In this paper, AET apply to test how intern’s satisfied with WFH during COVID-19 outbreak. Self-evaluation on internal factor and external factors (e.g.: job characteristics, supervisor’s support, financial compensation, facilities management, shortcomings during WFH, and excitement during WFH) reflect the emotion of interns to handle the task given during WFH.

**Method**
The data for this study were gathered through a semi-structured interview. Seven interns from the Bachelor of Accounting program were selected as participants of the study, and they experienced WFH internship during pandemic COVID-19. The respondents represented approximately 30% of the population. Before adapting to WFH mode, they had experienced a WFO internship for a few weeks. Therefore, the result is more reliable and comparable since the respondent went through both WFH and WFO.
Table 1. Interview guide

1. In general, are you satisfied with your internship?
2. How satisfied are you with the job task given during WFH?
3. How satisfied are you with the supervisor’s support during WFH?
4. How satisfied are you with the allowance given during WFH?
5. How satisfied are you with the facilities provided for you to perform WFH?
6. Can you explain the advantages of WFH that you realised that might lead to your satisfaction?
7. Can you explain any shortcoming that you realised from WFH that might affect your satisfaction?

The interviews were conducted through Zoom application to verify the constructs used in this study. The constructs were derived from the existing literature in the studied area. The data of the interviews were recorded in the form of written notes and videos. During the interview, the interviewer was guided by an interview guide that contains questions in regards to the students’ perspectives on their WFH experience during the internship (Table 1). The interviews were conducted in the Malay language and translated to English version. The content factoring approach was used to analyse the data obtained from the interview sessions, where the raw information/data gathered during the interviews have been refined into meaningful information.

Findings
The interview findings show the different background of companies that the students went for their internship. Most of the students fulfilled their internship requirement in accounting firm either big four (PricewaterhouseCoopers, Deloitte Touche Tohmatsu, Ernst & Young, and KPMG) or non-big four companies. Only two respondents went for an internship in a commercial company. In terms of fieldwork, four students were involved with auditing, while two of them in taxation, and there is only one student in the accounting scope. For accounting students, they are required to undergo an internship for 24 weeks. Feedbacks from respondents highlight that three respondents experienced 20 weeks of WFH and four weeks WFO. Two respondents experienced seven weeks of WFH and WFO for 17 weeks. This duration is important sp that the students will have a better understanding of their satisfaction while going through an internship in both circumstances. In terms of monthly allowance, the respondents received in the range of RM400 to RM1,000 per month regardless of WFH or WFO. Table 2 shows the demographic of the respondents.

Table 2: Demographic of respondents

<table>
<thead>
<tr>
<th>Initial</th>
<th>Gender</th>
<th>CGPA</th>
<th>Type of company</th>
<th>Fieldwork</th>
<th>Duration of WFH Experience (Week)</th>
<th>Allowance (RM)</th>
</tr>
</thead>
<tbody>
<tr>
<td>R1</td>
<td>Male</td>
<td>3.56</td>
<td>Non-big 4</td>
<td>Accounting</td>
<td>13</td>
<td>400</td>
</tr>
<tr>
<td>R2</td>
<td>Female</td>
<td>3.12</td>
<td>Commercial</td>
<td>Tax</td>
<td>20</td>
<td>800</td>
</tr>
<tr>
<td>R3</td>
<td>Male</td>
<td>3.63</td>
<td>Commercial</td>
<td>Auditing</td>
<td>20</td>
<td>1,000</td>
</tr>
<tr>
<td>R4</td>
<td>Female</td>
<td>3.59</td>
<td>Big 4</td>
<td>Auditing</td>
<td>20</td>
<td>1,000</td>
</tr>
<tr>
<td>R5</td>
<td>Female</td>
<td>3.45</td>
<td>Non-big 4</td>
<td>Auditing</td>
<td>7</td>
<td>800</td>
</tr>
<tr>
<td>R6</td>
<td>Female</td>
<td>3.20</td>
<td>Non-big 4</td>
<td>Tax</td>
<td>7</td>
<td>800</td>
</tr>
<tr>
<td>R7</td>
<td>Male</td>
<td>3.60</td>
<td>Big 4</td>
<td>Auditing</td>
<td>8</td>
<td>900</td>
</tr>
</tbody>
</table>
Table 3 presents a summary of satisfaction indicators based on the company’s classification. In this study, the students’ level of satisfaction on WFH internship was evaluated based on job characteristics, supervisor’s support, financial compensation, facilities management, shortcomings during WFH, and excitement during WFH. Overall, the data concluded low to moderate satisfaction level among students, and there is no significant difference shown based on the company’s classification.

Table 3: Summary of Internship Satisfaction Indicators

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Big four accounting firm</th>
<th>Non-big four accounting firm</th>
<th>Commercial company</th>
</tr>
</thead>
<tbody>
<tr>
<td>Level of internship satisfaction</td>
<td>Moderate</td>
<td>Moderate</td>
<td>Low</td>
</tr>
<tr>
<td>Internship Satisfaction Indicators</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Job characteristics</td>
<td>• The type of job they have</td>
<td>• The exposure they are given</td>
<td>• Experience and exposure, they received</td>
</tr>
<tr>
<td>Supervisor’s support</td>
<td>• Proper supervision</td>
<td>• Continuous follow-up by the supervisor</td>
<td>• Proper supervision</td>
</tr>
<tr>
<td>Financial compensation</td>
<td>• Amount of allowance</td>
<td>Amount of allowance</td>
<td>Amount of allowance</td>
</tr>
<tr>
<td>Facilities management</td>
<td>• Provide the company’s laptop</td>
<td>• Did not receive any facilities including laptop</td>
<td>• Provide the company’s laptop</td>
</tr>
<tr>
<td></td>
<td>• Provide the headphone</td>
<td></td>
<td>• Request additional facilities including working chair and desk</td>
</tr>
<tr>
<td>Shortcoming for WFH</td>
<td>• Response from client to get the documents</td>
<td>• Communication and response from client and supervisor.</td>
<td>• Response from supervisor</td>
</tr>
<tr>
<td></td>
<td>• Online learning</td>
<td>• Distraction from social media and telephone.</td>
<td>• Motivation</td>
</tr>
<tr>
<td></td>
<td>• Time management</td>
<td>• Internet connection</td>
<td>• Productivity</td>
</tr>
<tr>
<td>Excitement for WFH</td>
<td>• Communication skills.</td>
<td>• Cost-saving</td>
<td>• Cost-saving</td>
</tr>
<tr>
<td></td>
<td>• Flexibility of work</td>
<td>• Conducive work experience</td>
<td>• Flexible hours</td>
</tr>
</tbody>
</table>

**Indicator 1: Job characteristics**

Specifically, in terms of job characteristics, the satisfaction level is based on the type of job that the students had and the exposure and experience they received from the internship. The result of job characteristics shows that the respondents would be more satisfied if they were given a lot of tasks and more exposure. Apart from that, they wished to have full access to clients’ documents. The respondent 3 stated that:
“(I am) satisfied with WFH, but the amount of workload at the end of the internship was overwhelmed because of (built) trust. (My) productivity dropped because many tasks were given until (they were) unmanageable…..”

It is also supported by respondent 2:
“…..everything is okay, except when (I was) working alone. If (there were) a lot of tasks assigned, it would be difficult to be completed because the client documents could not be brought home.”

Another respondent, (R6) agreed that:
“…..everything is okay, except when (I was) working alone. If (there were) a lot of tasks assigned, it would be difficult to be completed because the client documents could not be brought home.”

Respondent 7 also agreed that:
“….. (I am) satisfied. (There were) not many things affected by WFH. I can adapt to WFH…..”

Therefore, it shows that there is no difference in satisfaction of job characteristic for all interns regardless of their company’s classification since they still get the work assigned although they were working from home. However, there is a slight difference in terms of the number of works that can be observed.

Overall, job characteristics for accounting students’ internship during WFH are as follows:

<table>
<thead>
<tr>
<th>Satisfaction indicator</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Job characteristics</td>
<td>The type of job they have</td>
</tr>
<tr>
<td></td>
<td>The exposure they are given</td>
</tr>
<tr>
<td></td>
<td>The experience they received</td>
</tr>
</tbody>
</table>

**Indicator 2: Supervisor’s support**

In terms of supervisor’s support, all respondents are satisfied that they received full support from a supervisor during WFH, as highlighted by R3, R1, and R5 in their response:
“(the supervisor was) monitoring, (they were) not very strict, (They did not) ask the progress frequently, but if there is a problem, (I would) directly contact the supervisor. They helped (me) immediately…” (R3)
“(the supervisor was) monitoring, (they) always asked about the task and its progress....” (R1)
“(the supervisor was) okay. The supervisor is very responsive…..” (R5)

Therefore, regardless of the company’s background, the interns received enough support from their supervisor during WFH, including receiving help and assistance from them.

Overall, supervisor’s support for accounting students’ internship during WFH are as follows:

<table>
<thead>
<tr>
<th>Satisfaction indicator</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supervisor’s support</td>
<td>Proper supervision</td>
</tr>
<tr>
<td></td>
<td>Continuous follow -up by the supervisor</td>
</tr>
<tr>
<td></td>
<td>Response from supervisor</td>
</tr>
</tbody>
</table>

**Indicator 3: Financial compensation**

The respondents in this study received the allowance between RM400 and RM1,000 depending on their company and their job characteristics. Based on their feedback, some of them are
satisfied with the allowance they received, and some of them think they were underpaid. One of the respondents (R4) stated that:
“... (it is) normal with the interns, (we) cannot expect much (the allowance) as permanent staff because the intern does not stay late (overtime). The company gave flexibility to the interns to go back as stated in the offer letter...”

Meanwhile, some respondents moderately feel unsatisfied with their allowance since they needed to do more work and overtime to complete the task given during WFH. R1 noted that:
“... (I am) satisfied, the payment is normal since it is a small company, but (I) expected RM600 during MCO due to extra works given...”
R5 also added:
“... (I was) underpaid based on the work given. If (I) worked from the office, the amount of workload would be in accordance with the allowance. Nevertheless, if WFH, even late at night (I) still needed to open the laptop to do work....”

For financial compensation, it shows that interns from non-big four accounting firms are less satisfied with the financial compensation, especially on the allowance. It is due to the extra work and additional time spent to complete the task during WFH. However, for other interns in big four and commercial company, they are satisfied with their allowance.

Overall, financial compensation for accounting students’ internship during WFH are as follows:

<table>
<thead>
<tr>
<th>Satisfaction indicator</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial compensation</td>
<td>Below rate payment</td>
</tr>
<tr>
<td></td>
<td>Normal rate payment</td>
</tr>
<tr>
<td></td>
<td>Upper rate payment</td>
</tr>
</tbody>
</table>

**Indicator 4: Facilities management**
Availability of facilities provided by the company to the interns for WFH can also affect the interns’ satisfaction level. Some company provided the company’s laptop to ensure the interns could access the company server and the clients’ documents. Other facilities given by the company include a headset, and the student can request for a chair and table to be delivered to their home to ensure they can feel the conducive working environment even they are at home.
R4 informed that:
“…they (the company) provided laptops, headsets were also provided, but we used our wifi…”
R3 commented:
“…..everyone will get a laptop from day one, but (they have to use) their internet. To set up a work environment, for the employees who did not have enough facilities, the company will provide a chair and desk and send them to their home....”

However, there are companies, especially non-big four company that did not provide the laptop to the interns, which caused the interns to face some limitations in executing their task as mentioned by R1 and R2:
“……no additional resource is given including a laptop, (We) expected to be given the broadband……” (R1)
“……everything (has to use) personal items, but the laptop was only given on the last month. Laptops are not enough and (the company) gave priority to permanent employees....” (R2)
This result highlights that the interns in non-big four had to use their laptop during WFH, which limited them from completing the job assigned to them. For other companies, most interns get the company’s laptop and additional accessories, for example, headsets, desk, and chair.

Overall, facilities management for accounting students’ internship during WFH are as follows:

<table>
<thead>
<tr>
<th>Satisfaction indicator</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Facilities management</td>
<td>Availability of the company’s laptop</td>
</tr>
<tr>
<td></td>
<td>Providing the headphone to interns</td>
</tr>
<tr>
<td></td>
<td>Providing the working chair and desk to interns</td>
</tr>
<tr>
<td></td>
<td>Providing the internet subscription to interns</td>
</tr>
</tbody>
</table>

**Indicator 5: Shortcoming during WFH**

Interns’ satisfaction level can be evaluated based on their feedback on the shortcomings of WFH. Eight shortcomings highlighted by the respondents in which the constraints from company and clients, and themselves.

Some respondents exposed some constraints from company and clients:

“…. Sometimes, (I) asked questions to supervisors, but they answer late. If (we are) at the office, they would directly come to us and answer although they are busy. I need an answer in order to continue the task...” (R2)

“…. When (I) requested document, sometimes, the clients were busy and (they) took a few days to respond. (I) had to keep reminding them...” (R4)

“…. Lack of communication, late reply from others. The work needs to be completed quickly, but other people were slow to respond...” (R5)

The respondents also expressed a few problems when working from home:

“….internet (problem), sometimes the internet could be slow and (the internet) had limited coverage (R1)

“…. working environment, in the office, (we) do not need to go back late, but if (we) WFH, (it is for) 24 hours since we are accessible at any time...” (R3)

“...(I have) more focus during WFO. During WFH, (there were) many distractions at home, lack of communication and miscommunication with supervisors, clients, and colleagues...” (R6)

“...( I was) unable to have face to face learning, (and) I have a problem to have proper time management. (It would be) more interesting if I could ask the supervisor directly.” (R7)

For the above results, it reflects that interns from different companies encountered different shortcomings during WFH. It is probably due to the different ability of interns to adapt to WFH.

Overall, shortcoming for accounting students’ internship during WFH are as follows:

<table>
<thead>
<tr>
<th>Satisfaction indicator</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shortcoming of WFH</td>
<td>• Online learning limitation</td>
</tr>
<tr>
<td></td>
<td>• Time management problem</td>
</tr>
<tr>
<td></td>
<td>• Miscommunication and late response from client</td>
</tr>
<tr>
<td></td>
<td>• Distraction from social media and telephone</td>
</tr>
<tr>
<td></td>
<td>• Internet connection quality</td>
</tr>
<tr>
<td></td>
<td>• Late response from supervisor</td>
</tr>
<tr>
<td></td>
<td>• Lack of motivation</td>
</tr>
<tr>
<td></td>
<td>• Reduce productivity</td>
</tr>
</tbody>
</table>
**Indicator 6: Excitement during WFH**

The excitement of WFH is also a part of indicators for interns’ satisfaction. Five advantages of WFH to interns are highlighted include on improving communication skills, flexibility of work, cost-saving, conducive work experience and exploring online technology.

“....WFH could save (my) money because, for WFO, I used public transport. It takes time to walk to the office if WFO. However, for WFH, there was flexible timing to do work….” (R5)

“....(I do) not need to travel, look at the crowd and have a fear of my health because of COVID-19. No need to take the train and more time can be saved. If (I work) in the office, no flexible hours, but we would become more motivated when (seeing) everyone is working….” (R2)

“....(WFH is) cost-saving because of (I) did not need to commute every day. (There was) flexibility at home. (I) I did not need to enter the office from 8 am to 5 pm every day. Moreover, (I) worked according to the time region allocated since they have different time from Malaysia…..” (R3)

“….flexible working hours, no pressure for work. (I) worked long hours because of flexibility to start working at any time….” (R7)

“….relaxing environment and less disturbance by the supervisor and (I) could focus on (my) work. Time to submit tasks was longer than WFO…” (R6)

“....(I) saved time without having to leave the house and face traffic, (I) saved money and learnt (how to use) new technology including zoom…..” (R1)

“....(I ) learnt how to communicate professionally with (my) clients (and) supervisors through online. If I have questions, (I) needed to compose them professionally in one email….” (R4)

There is no difference between the excitement of WFH for interns from big four, non-big four, or commercial company. However, most respondents highlighted their satisfaction on cost-saving during WFH since they did not need to travel every day.

Overall, excitement for accounting students’ internship during WFH are as follows:

<table>
<thead>
<tr>
<th>Satisfaction indicator</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excitement of WFH</td>
<td>• Improvement in communication skills</td>
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<td></td>
<td>• Flexibility of work</td>
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<td></td>
<td>• Conducive work experience</td>
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<td></td>
<td>• Exploring online technology</td>
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<td></td>
<td>• Cost-saving</td>
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<td></td>
<td>• Flexible hours</td>
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**Discussion and Conclusion**

This study’s findings provide evidence on the accounting students’ satisfaction level with WFH practice during their internship. This study is expected to identify job satisfaction from accounting interns’ perspective who experienced WFH during internship due to COVID-19 outbreak. Also, this study aims to explore satisfaction indicators for WFH interns. In general, the respondents expressed low to moderate level of job satisfaction through their WFH experience as they were sometimes burdened by extra tasks, financial compensation gap, unavailability of facilities, and WFH shortcomings. However, other indicators such as proper supervisor support and excitement of WFH contributed to the interns’ satisfaction while undergoing a WFH internship. Apart from that, this study concludes that there is no significant difference in the level of satisfaction among interns from different companies except for financial compensation and facilities management. The different level of satisfaction is due to the difference in allowance distribution and facilities provided to the interns from these companies. Some interns from certain companies worked extra hours without getting paid with
extra allowance, while some companies did not provide a laptop to their interns during WFH implementation.

From these findings, this study recommends that the government to monitor how companies are dealing with the interns, especially those from accounting background who have to undergo 24 weeks of internship placement. The satisfaction indicators especially financial compensation and facilities management should be highlighted by the companies to enhance the job satisfaction level among the interns. The internship program is important to ensure the final-year students are able to put their knowledge and studies into practice and implement the theories and skills acquired from their courses by applying them in a real-life working environment. Thus, that would help them to gain hands-on experience in the industry before they graduated. Moreover, it is essential to comprehend the impact of WFH on the internship and to ascertain the national and international policymaker to come out with better policies. This present study has answered the needs to focus on the impact for WFH to the interns, particularly for future professional accountants to cultivate their professionalism, aptitude and attitude, adaptive, interpersonal and collaborative skills. Also, this result can be the preliminary result for e-internship or remote internship initiatives since there are companies that have started these initiatives for their internship program. All interested parties have to consider all satisfaction factors that may generate more comprehensive insights into the dynamics to ensure the learning outcomes of the internship program are achieved.

More research from professionals and academics are required for the connection between WFH and e-internship to ensure that there is no gap exists between WFH and WFO. Due to a limited number of respondents, the future study might be able to gather more data from other university students regardless of public or private universities so that a better comparison can be made. The future study can also plan to distribute the questionnaire to the WFH interns to get better results.

Acknowledgement
This research is funded by the Universiti Tenaga Nasional through the fund granted for BOLD2025.

References


