

# The Internship Performance of Accounting Students: An Insight from Work from Home (WFH) Arrangements

**Nurul Nadiah Ahmad**  
*Universiti Tenaga Nasional*  
Email: Nadiahn@uniten.edu.my

## Abstract

**Purpose:** This study aimed to identify the performance of accounting students who underwent internship programs through a work-from-home (WFH) or remote job placement. This study explores the indicators that influence the students' internship performance. In addition, this study also compared the internship performance and its indicators based on three categories of internship placements (big-four accounting firms, non-big four accounting firms, and commercial companies).

**Design/methodology/approach:** This study applied the case study method by conducting a semi-structured interview to gather the analysis. This interview was conducted with seven students from the Bachelor of Accounting program who finished the internship in accounting, auditing, or taxation job scope either in big-four accounting firms, non-big four accounting firms, and commercial company. The interview guide was developed from the past literature.

**Findings:** The results have shown that the respondent performed good and average internship performance during WFH. Five indicators of internship performance were highlighted from respondents, including work experience, talent and interest, skills and knowledge, work engagement, and technology usage. By comparing the internship performance of interns from the three categories of companies, a significant difference in work experience, skills and knowledge, and work engagement can be found.

**Research limitations/implications:** This study only shows the preliminary result since it only involved seven respondents. Besides, the result is not comprehensive since the data were collected in early 2021. Therefore, the result can be the foundation for the future study on WFH arrangements from the student perspective if the Higher Education Institutions (HEIs) want to fully apply for remote internship programs as the current pandemic crisis is not over yet.

**Practical implications:** Since WFH during the internship in Malaysia took effect in 2020, this study is considered timely. It provides some insight to the students in applying experiential and technology-enabled learning processes during WFH in which support better experienced, greater satisfaction and motivation thus enhancing internship performance. Besides, this study encourages policymakers to create consistency in internship standards and regulations among companies that offer internships, especially when they apply the WFH arrangement as highlighted in Malaysia Education Blueprint 2015 - 2025 (Higher Education).

**Originality/value:** There is a dearth of studies on WFH arrangement for the internship program in general and internship performance during WFH in particular since it has been a new norm in Malaysia during the pandemic COVID-19. This study will contribute to the new literature by revealing the indicators that can help students improve their internship performance while working remotely.

**Paper type:** Research paper

**Keywords:** Work from home (WFH), Remote internship, Interns' performance, Higher education, Malaysia.

## Introduction

Globally, on July 2021, World Health Organisation (WHO) reported that there were 185,291,530 confirmed cases of COVID-19, including 4,010,834 deaths. Indeed, the COVID-19 cases are continuously reported day by day regardless of location. Due to that, WHO has recognised the COVID-19 virus as a pandemic since the year 2020. This pandemic does not only have a significant impact on health, but it is also impacting business organisations. Before COVID-19, only a few companies implement the Work from Home (WFH) arrangement. However, during the pandemic, WFH arrangement has become a growing trend in today's working environment, in which employees can remotely work from anywhere and at home. WFH is one of the initiatives by employers to protect their employees and prevent workplace exposure from COVID-19.

This pandemic has forced a global shutdown of several activities, including educational sectors and activities. The Malaysian higher education system is also affected since the safety of students is given priority, especially for those who will undergo internship placement (Abu Karim, May 2020). The initiative that was taken by Higher Education Institutions (HEIs) is to allow students to enrol and continue their industrial training through various appropriate methods. Most HEIs allow the students to complete their internship using the WFH arrangement if the company was restricted under Movement Control Order (MCO) (Abu Karim, May 2020). This initiative is consistent with the expectation of 81% of accounting firm leaders with an increase or a significant increase in WFH demand among their employees after the pandemic end since they now realised the value of a remote workforce (Meyer, 2021). Besides, TalentCorp (2021) also revealed that 92% of employees in Malaysia prefer on WFH either fully WFH (16%), 3-4 days a week (29%), 1-2 days a week (26%) or occasional WFH (21%).

However, Hood (July 2021) revealed that based on 500 managers, executives, and senior leadership in financial-related industries, accounting leaders expected that 53% of their staff would be back in the office full-time within a year. It is due to a reduction in productivity level during WFH due to network issues (8% of productivity reduction), communication barriers (23% of productivity reduction) and lack of technologies readiness (24% of productivity reduction) as supported by KPMG (2020). These results also might significantly impact the accounting students who are experiencing WFH during their internship since they might also face the same difficulties.

The result from this study contributes to the new literature. There are limited studies on the internship performance of accounting interns when working remotely or WFH. Meanwhile, Ahmad (2020) focus on internship satisfaction for those who interns at big-four accounting firms, non-big-four accounting firms and commercial companies. Big-four accounting firm refer to largest worldwide accounting firms based on revenue generated. Past studies on WFH internship performance only include non-accounting students (Ali, 2021; Lau & Chad, 2020) and permanent employees (Gottlieb, Grobovšek & Poschke, 2020). From HEIs perspective, they expect internship as experiential learning whereby students can apply and practice their skills in a professional setting while gaining career and life experience (Thompson, Perez-Chavez, & Fetter, 2021). Due to that, it is important to understand how internship performance affected when interns need to switch from WFO to WFH until the end of their internship period. Therefore, this study aimed to:

- Identify the internship performance during WFH for accounting interns.
- Explore the internship performance indicators for WFH for accounting interns.
- Compare the internship performance of accounting interns on their WFH experience at the big-four accounting firms, non-big four accounting firms and commercial companies.

The motivation for this study was driven due to a lack of study on the internship performance of the accounting internship students who experience WFH and Work from Office (WFO). The accounting interns were selected as the sample for this study due to the long duration of the internship (24 weeks, almost 6 months) compared to another bachelor degree. Besides, as future accountants, they are highly regarded in the business world (MICPA, 2021). Therefore, these reasons shed light on the roles of accounting students at the national and international levels. Most importantly, this study allows the policymaker to continue monitoring internship performance during WFH for accounting interns since, as future accountants, they will be exposed to diverse careers with the need to equip themselves with technical knowledge and possess the right soft skills necessary to succeed in the industry (IFAC, 2021).

### **Literature Review**

Job performance relates to the company's expected value based on the employees' ability (Motowidlo & Kell, 2012). In the internship context, the students are responsible for meeting the company's expectations by displaying the standard and executing the allocated tasks within the stipulated time. Those students will meet or exceed the targets set if they perform according to the employer's expectations or otherwise considered underperforming by their superiors. D'abate, Youndt and Wenzel (2009) highlighted that the students should fulfil career-relevant work experience prior to graduation from an academic program. Thus, this section will discuss on five indicators that influence the students' internship performance during WFH arrangement which are work experience, talent and interest, skills and knowledge, work engagement, and technology usage.

Work experience is the mastery of knowledge and skills of employees throughout their services (Prasetyo, Herningsih, & Maharani, 2020). Employees who possessed vast work experience are assumed to have better work capability and standards. The experience will help employees work faster as experience will shape knowledge, skills, and attributes (Widiani & Wayan, 2020). Experience at work tends to influence an employee's success, and failure since the work experience combines the strengths and weaknesses of an individual (Mangkuprawira, 2015).

Talent and interest refer to the employees' preparedness in receiving tasks (Praptana & Riyanto, 2020). Handoko (2009) explained that the more interest employees have, the more they will try to accomplish the company's objectives. The challenges impeding the employees' job performance result in a lack of interest, commitment, and low morale exhibited in the workplace (Okeleke & Oladejo, 2021). In addition, skills and knowledge refer to comprehending the specialisation at work (Praptana & Riyanto, 2020). Mohamad *et al.* (2016) explained that employees' acquisition of knowledge, skills, and competencies through proper training would reflect employee performance. Melinda (2019) supported that high-skilled employees will carry out more physical and mental tasks. However, if they have lack skills, they cannot complete each job effectively (Qotrotul, Adnansyah, & Nugraha, 2021).

Work engagement can influence the employees' affective commitment to work. This engagement will lead to the improved job performance of employees when they realise the values and work practices (Bizri, Wahbi, & Al Jardali, 2021). During MCO, the students need to have a good interaction with other interns and supervisors using various communication channels to build a good rapport and review their work progress (Wong, Lau, & Chan, 2021; Ahmad, 2020). However, Rožman and Štrukelj (2021) reported that many organisations ignore this organisational climate. Therefore, it will reduce employees' work engagement and effectiveness at the lower level.

During COVID-19, technology is the main tool to operate business activities. The rapid development of technology in the company will increase the performance level of employees by producing maximum positive output and outcomes for the company (Sapta, Muafi, & Setini,

2021). The technology is combined and rearranged with the existing knowledge in the internal process to produce new ideas (Martínez-Caro, Cegarra-Navarro, & Alfonso-Ruiz, 2020). Theresia, Lahuddin, Ranti and Bangun (2018) mentioned that technology would make the distribution of information faster and improve productivity or enhance the performance of employees if the employees use the technology productively and ethically (Chavda & Shah, 2021; Singh & Verma, 2019).

### **Methods**

A semi-structured interview was conducted with seven interns from Bachelor of Accounting major. They participated in a required internship program for 24 weeks, and they experienced both WFH and WFO arrangements during their internship duration. The interview was conducted after they finished the internship period. The interview was conducted using the Zoom Application in the English language. The information was recorded using written notes and videos, and then the materials were transcribed using a guideline with criteria for data transcription to ensure reliability and consistency. The researcher familiarised themselves with the transcribed data to support the meanings and patterns in data since it is important for data analysis purposes.

Six questions were asked about their profile, and five aspects of job performance during WFH were questioned. The questions were derived from the existing literature, as illustrated in Table 1.

Table 1: Interview Guide

#### **Profile**

1. Gender
2. Final CGPA
3. Type of company (big-four accounting firm /non-big four accounting firm/commercial company)
4. Job scope (accounting, auditing, or taxation)
5. Duration of WFO
6. Duration of WFH

#### **Job performance during WFH**

1. In general, how was your internship performance during WFH?
2. What did you learn during WFH? Is it different from WFO? (Work experience)
3. How did WFH improve your talent and interest in receiving the assignment? (Talent & interest)
4. How did WFH improve your skills and knowledge? (Skills & knowledge)
5. How did WFH improve your engagement with the supervisor or company's representative? (Work engagement)
6. How were virtual communication technologies used during WFH? (Technology usage)

### **Findings**

This interview involved four female and three male participants with Cumulative Grade Point Average (CGPA) is above 3.00. They had their internship program in different types of companies. Two students went for an internship with big-four accounting companies (PricewaterhouseCoopers, Deloitte Touche Tohmatsu, Ernst & Young, and KPMG), three students at non-big four accounting companies, and two students underwent their internship with commercial companies. They were appointed to perform different job scopes, either in accounting, taxation, or auditing. All of them experienced WFH and WFO arrangements at least for four weeks. Table 2 shows the demographic information of the respondents.

Table 2: Demographic of Respondents

Initial	Gender	CGPA	Type of company	Fieldwork	Duration of WFO Arrangement (Weeks)	Duration of WFH Arrangement (Weeks)
R1	Male	3.56	Non-big 4	Accounting	11	13
R2	Female	3.12	Commercial	Tax	4	20
R3	Male	3.63	Commercial	Auditing	4	20
R4	Female	3.59	Big 4	Auditing	4	20
R5	Female	3.45	Non-big 4	Auditing	17	7
R6	Female	3.20	Non-big 4	Tax	17	7
R7	Male	3.60	Big 4	Auditing	16	8

Table 3 presents a summary of respondents' internship performance based on the company's classification. In this study, the students' internship performance was evaluated based on work experience, talent and interest, skills and knowledge, work engagement, and technology usage. Overall, the data concluded good and average performance of the student during WFH, and there is a significant difference shown based on the company's classification.

Table 3: Summary of Internship Performance Indicators

Indicator	Big four accounting firm (R4 & R7)	Non-big four accounting firm (R1, R5 & R6)	Commercial company (R2 & R3)
Internship performance	Good	Average	Average
<b>Internship Performance Indicators</b>			
Work experience	<ul style="list-style-type: none"> <li>Depend on engagement</li> </ul>	<ul style="list-style-type: none"> <li>Additional tasks than WFO</li> </ul>	<ul style="list-style-type: none"> <li>Same as WFO</li> </ul>
Talent & interest	<ul style="list-style-type: none"> <li>Always ready</li> </ul>	<ul style="list-style-type: none"> <li>Always ready</li> <li>Not always ready</li> </ul>	<ul style="list-style-type: none"> <li>Always ready</li> </ul>
Skills & knowledge	<ul style="list-style-type: none"> <li>Communication skills</li> <li>Technology skills (Microsoft excel)</li> </ul>	<ul style="list-style-type: none"> <li>Technology skills (Microsoft excel)</li> <li>Communication skills</li> </ul>	<ul style="list-style-type: none"> <li>Communication skills</li> <li>Technology skills (Microsoft excel)</li> </ul>
Work Engagement	<ul style="list-style-type: none"> <li>Daily</li> </ul>	<ul style="list-style-type: none"> <li>Weekly</li> </ul>	<ul style="list-style-type: none"> <li>When necessary</li> </ul>
Technology usage	<ul style="list-style-type: none"> <li>Email</li> <li>Microsoft team</li> <li>Skype</li> <li>WhatsApp</li> <li>Zoom</li> </ul>	<ul style="list-style-type: none"> <li>Email</li> <li>Microsoft outlook</li> <li>Skype</li> <li>WhatsApp</li> <li>Zoom</li> </ul>	<ul style="list-style-type: none"> <li>Email,</li> <li>Microsoft team</li> <li>Skype</li> <li>WhatsApp</li> </ul>

**Indicator 1: Work experience**

In terms of work experience, this study measured the experience using the students' ability to manage the jobs using previous experience. The result shows that the respondents were still

given the same job scopes as WFO, where the students needed to use previous experience during WFO. Respondents 2 and 3 stated that:

*“...My job was still the same as working in the office before. So, I made full use of my experience to do the given assignment...” (R2)*

*“...it was all the same for six months. WFH and WFO are still the same. No job rotation...” (R3)*

Some respondents received additional jobs during WFH since COVID-19 affects the financial statement of the company and clients, as highlighted by R5 and R6:

*“...just entered three weeks, a lot to ask—still the same WFH and WFO. However, I need to ask if I did not understand because many new things, especially formulas, working papers, extract information from the financial statement affected by COVID-19. I could do a skype call to team to ask...” (R5)*

*“...actually, the same as before. However, my supervisor asked me to complete the COVID-19 effect on tax and audit. I consulted client independently, many things changed...” (R6)*

Besides, some companies require different knowledge from the students based on the engagement as mentioned by R4:

*“...i think on engagement. First engagement a lot of experience, busy. Rushing with the client. Last one month, engagement is only one week. Because each engagement was a different team...” (R4)*

This study shows that interns from big-four accounting firms and non-big four accounting firms gained more work experience than commercial companies during WFH. For the above results, it reflects that interns from different companies had a different experience during WFH. It might be due to WFH occurred during the filling of auditing and income tax.

### ***Indicator 2: Talent and Interest***

Talent and interest can be measured using student preparedness when receiving the assigned task. Based on their feedback, all respondents were always ready to receive their task because the tasks were routined and straightforward, and at the same time, they had a good team that can help guide them to do the task. One of the respondents (R2) stated that:

*“...100% prepared. Until the night, I tried to settle the job. The supervisor would inform me earlier if the task were due at night...” (R2)*

Another respondent, (R7) agreed that:

*“...well prepared as long as there is a laptop, I could communicate with the team, so I was okay to do the work. The team would always assist and call me if they needed to give more explanation...” (R7)*

Respondent 6 also added that:

*“...I was always ready because the supervisor did not push me very much. My supervisor gave me enough time to complete all tasks...” (R6)*

Besides, the students were ready for the tasks although when engaging with different nature of companies as mentioned by R4:

*“Ready, but I needed to be more prepared because the engagement might have different problems and policies. First engagement on entertainment. But, the second engagement might involve property development, so I learn about housing policy reports...” (R4)*

Therefore, it shows no difference in talent and interest for interns from the big-four accounting firms, non-big four accounting firms, or commercial companies during WFH. All of the respondents are ready to do their tasks.

### **Indicator 3: Skills and Knowledge**

Development of new skills and knowledge is also a part of indicators for work performance. The respondents highlighted the improvement of skills and knowledge during WFH, including communication skills and technology use.

Communication skills explain by the majority of students, including R4 and R7:

*"...first, communication is improved. For me, WFH means working alone at home. I could not keep quiet and be ashamed to ask. List out the questions. Of course, they would get back to us. Compose an email, ask the team professionally using zoom or skype. ..."* (R4)

*"...communication skills. Not easy to ask, no one was in front of me. I needed to screenshot and share any problems in Microsoft Team... it makes it easy for communicating"* (R7)

Other skills highlighted during WFH is technology usage, including the use of Microsoft Office and Zoom application as mentioned by R5 and R6:

*"...WFH, there were many formulas to know and to study alone. More time to learn and self-exposed on previous audits because there is a software in the company's laptop...need to explore all technologies that can make work efficient"* (R5)

*"...I think the technology is the most important thing I improved. WFH, I could adapt well and improve because I had more time to study on new applications..."* (R6)

It is also supported by respondent 1 that the student learns how to manage the events using Facebook live and zoom.

*"...I learned how to use new technologies such as zoom. My department will use Facebook live for sharing knowledge with new and existing clients..."* (R1)

This result highlights that the interns in the big-four improve communication skills since they engage with clients to do the audit procedures. For non-big four companies, they are more improvements in technology skills in doing auditing and taxation. It is maybe different interns deal with different clients and nature of works.

### **Indicator 4: Work Engagement**

Engagement with the supervisor or company's representative is important to ensure the job quality by students meets the company expectation. The interview found that the frequency of engagement with the company staff was almost done daily, weekly, or when necessary. One of the respondents (R4) stated that:

*"...Daily communication used Skype. If I did not understand, I would chat with the team because I know my team was available there..."* (R4)

Meanwhile, some respondents had an engagement with the company every week. R1 noted that:

*"...Every week must communicate. Because every week supervisor has to send a report to the manager, inform the progress of the supervisor. They would always answer questions from interns even if it were late..."* (R1)

R2 also added:

*"...was usually every week. If not, there was a meeting once a month. In the meeting, they would ask whether the progress is complete or not..."* (R2)

However, for certain companies that are involved with auditing tasks, the respondents will engage with the supervisor when necessary, as highlighted by R3, R5, and R7 in their response: “...The manager did not directly ask every week. He would ask progress in the team. In the team, he would ask when needed based on engagement...” (R3)

“...manager would ask the student’s progress from the supervisor. The supervisor would inform the working papers that needed to be completed, and the manager would review and give comments. (R5)

“...The supervisor would check once I submitted the working paper. He checked, and he would put the review note. Every working paper must be checked...” (R7)

There are differences between the engagement between interns and staff/supervisors during WFH for interns from big-four, non-big four, or commercial companies. However, the interns from the audit department either in big-four or non-big four would have engagement based on the progress, including on the working paper stage.

#### **Indicator 5: Technology Usage**

There are many communication mediums utilised during WFH, including Zoom, Microsoft team, WhatsApp, Skype, video and voice call conference, and email. Respondent 4 mentioned that:

“...For meetings with staff, I used organisational Skype account for business chat. For clients, normally, I used personal Skype account, Zoom or email...” (R4)

Respondent 3 also mentioned that the companies do not prefer WhatsApp as the medium of communication since confidential information is involved during the conversation.

“...No coverage for the office. I would use VPN to get internal access, but the internet connection must be strong ... Used skype, email and Microsoft team sometimes. There was a WhatsApp group, but it was rarely used because much information is confidential. Manager reminded staff to avoid sharing information through WhatsApp....”

There is no difference between utilising technology during WFH for interns from big-four, non-big four, or commercial companies. However, if the interns were involved with auditing, they were not allowed to share the information using WhatsApp since the client’s information is confidential.

#### **Discussion and Conclusion**

This study’s findings provide evidence on the accounting students’ internship performance during their internship. This study is expected to identify accounting students’ internship performance during WFH mode impacted from COVID-19. Besides, this study aimed to explore the interns’ productivity indicators for WFH, specifically for accounting students. In general, the respondents expressed that their work performance is at a good and average level because they received different engagement, skills and knowledge, work engagement, and technology usage. In addition, this study concludes that there is no significant difference in work performance among interns even if they enrolled in different types of companies, namely the big-four accounting firms, non-big four accounting firms and commercial companies. However, for work experience, skills and talents and work engagement, the significant difference can be distinguished. The different performance levels are due to the different nature of job fields and different clients they handled during their internship duration.



***Practical and Social Implications***

This study recommends that the proper guidelines from the policymakers on the internship placement must be achieved from the findings. It is important to ensure the interns can still be productive and meet the company's expectations regardless of WFH or WFO arrangement. The companies that aim to offer WFH after COVID-19 can use this preliminary result to ensure that all interns will receive hands-on experience in the industry before they graduate from academic settings. More importantly, this study permits further improvement of the current policy and procedures, which give the level of competitive disadvantage that internship students may experience.

***Theoretical Implications***

Besides, this study has successfully filled the gaps due to limited internship performance literature, especially for accounting students. A new variable on internship performance was introduced in this study for the company to apply during WFH in order to avoid the reduction of internship performance.

***Limitations and Suggestions for Future Research***

This study only took place with a limited number of respondents in different types of companies. Due to the limitation, future studies might gather more information from various universities and interns from different industries to make a better comparison. Besides, future research can extend this study by developing and distributing survey scales for comprehensive results.

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