

Accounting Students' Internship Experiences and their Perceived Influence on Career Motivation

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ABSTRACT

Internships are an important component of accounting education, enabling students to apply academic knowledge in real-world work environments and develop professional competencies. This study examines accounting students' internship placement preferences, the alignment between internship responsibilities and academic preparation, and the influence of internship experiences on career motivation. Using a qualitative research, written responses were classified into three dimensions: internship placement selection, assigned tasks and responsibilities, and interest in pursuing a career in the same field. Further insights were obtained through online interviews with 60 students and analysed using ATLAS.ti 8. The findings reveal that students generally preferred audit firms for career development, while location and transport convenience also influenced placement choices. Internship tasks were largely relevant to accounting studies, providing practical exposure to auditing, taxation, bookkeeping, accounting systems, and professional communication. The findings further demonstrate that meaningful internship experiences strengthened students' career motivation, professional confidence, and clarity regarding future career pathways. However, limited task variety and insufficient exposure to expected professional activities reduced the quality of learning for some students. Overall, the study highlights the importance of relevant, well-structured internship experiences in bridging academic learning with professional practice and supporting students' career development.

Keywords: Accounting education, career motivation, internship experience, practical training, student perceptions.

INTRODUCTION

Internships have become an important component of higher education, particularly in professionally oriented disciplines such as accounting, because they enable students to integrate academic knowledge with practical workplace experience and develop technical and interpersonal competencies. Jackson and Meek (2021) emphasise that a critical component in accounting education is addressing the growing expectations placed on higher education institutions to adequately prepare students for modern jobs and labour market dynamics. Recent empirical findings have demonstrated positive associations between internships in accounting and improved graduate employability and professional development, resulting in enhanced employment outcomes and increased propensity to remain in the profession after graduation (Cheng et al., 2023). In Malaysia, initiatives have been established to highlight the importance of structured industrial training through mechanisms such as the 1:3 Internship Policy requiring companies employing expatriates to create structured training opportunities for higher education students (BERNAMA, 2025).

Recent empirical studies carried out among Malaysian universities confirm that internships provide valuable opportunities for accounting students to develop their career preparedness (Min-En et al., 2024). Nevertheless, the challenge extends beyond obtaining a placement, as the quality and relevance of the internship experience can vary considerably. This includes differences between what students anticipate from the programme based on academic preparation and career intentions and actual tasks performed at the organisation level. Villanueva-

Vunnasiri et al. (2023) note that student assessments of interns' performance was significantly associated with the satisfaction experienced during the internships. Similarly, supervisor assessments of interns' performance were significantly associated with the employment intention of the interns. These results imply that the qualities of internships placements including the types and levels of responsibility given to students, as well as the extent to which they receive adequate support within the workplace environment, play crucial roles in determining the success and value of internships programs.

The quality and relevance of such experiences are therefore critical since inconsistencies between student expectations about their internship experience and actual assigned responsibilities can also significantly influence their perception of accounting and future career decisions. Amalia et al. (2021) found associations between affective, cognitive-creative, and relational dimensions of internship experiences and underlying factors affecting students' intention for pursuing accounting as a career. Therefore, internships should be viewed not merely as graduation requirements but as important career-development experiences. Understanding their influence on career motivation is significant because positive and relevant workplace exposure may reinforce commitment to accounting, whereas unfulfilling experiences may contribute to disengagement from the profession.

To address these issues, this paper investigates whether accounting students are able to secure internship placements in their preferred companies, whether the practical training experience meets the expectations of accounting students, and the extent to which internship experiences motivate students to pursue a career in the accounting field. This study also highlights the importance of the selection process as well as responsibilities assumed during internships in enhancing student professional development. The paper's next sections are organised as follows. First, a review of the literature will be discussed. Then followed by the explanation of the methodology used, findings obtained, and a discussion of the results. The report concludes by summarising the findings, discussing the study's limitations, and suggesting future research.

LITERATURE REVIEW

Internships have become a cornerstone of the accounting curriculum, serving as a pedagogical bridge between the classroom and the professional world. As the accounting profession continues to evolve, the demand for graduates who possess not only theoretical knowledge but also practical competencies and professional readiness has intensified (Twyford & Dean, 2024; Pauzi, et. al, 2022). Furthermore, Baert et al. (2021) found that completing an internship also increases the likelihood of being invited to a job interview. This review synthesizes scholarly research with primary findings from an accounting internship study to explore how these programs enhance student outcomes. By examining the benefits of employability, the practical application of accounting principles, and the shaping of career trajectories, this report provides a comprehensive overview of the internship's value in the modern accounting landscape.

The Role and Impact of Internships in Accounting Education

This literature review examines the multifaceted role of internships in accounting education, focusing on their importance for employability, their function in bridging the gap between academic theory and workplace practice, and their influence on career decision-making. Accounting internships are shown to be critical for developing both technical and soft skills, such as professional communication and problem-solving, which enhance a student's marketability (Baert et. al, 2021).

To successfully apply theoretical accounting knowledge to real-world scenarios, students must secure an appropriate internship placement that facilitates practical learning for example accounting or audit firms. Joseph et. al, (2024) reveals a strong student preference for audit firms and highlights the practical application of classroom knowledge through tasks in various accounting tasks. The study found that students predominantly favor these organizations due to their prestigious reputations, systematic training frameworks, and robust pathways for future career development. Furthermore, interns noted substantial enhancements in both their professional dispositions and technical proficiencies (Bedah et. al, 2021). Ultimately, these experiential learning opportunities serve as a vital bridge to professional life, solidifying career aspirations and fostering the development of a professional identity.

Importance of Internships for Employability and Professional Networking

The primary value of accounting internships lies in their ability to enhance a student's employability and professional preparedness. Internships provide a unique opportunity for students to develop essential soft skills such as communication, time management, and problem-solving which are highly sought after by employers (Pernsteiner, 2015; Min-En et al., 2024). Scholarly evidence suggests that students with internship experience often secure full-time employment more quickly and at higher starting salaries than those without such exposure (Davis, 2018; Muhamad et. al, 2009). Furthermore, internship experience is a significant factor in the recruiting decisions of CPA firms, regardless of firm size (Mauldin, 2006).

Networking and professional interaction also play a crucial role in these experiences. Internships allow students to engage in "culture matching" and build interpersonal connections that can lead to permanent job offers (Davis, 2018). However, the extent of networking benefits can vary; for instance, some studies indicate that while technical and personal skills are significantly enhanced, networking may not always be highly rated by the interns themselves (Cord et. al, 2010).

Aligning with prior empirical studies, the findings from Nouri & Previti (2024) and Gault et. al, (2010), reveal that undergraduates who complete internships gain substantially more full-time employment opportunities. Compared to non-interns, even interns with average performance have a significantly higher likelihood of receiving job offers, whereas those who excel tend to secure higher initial salaries. Ultimately, the presence of high-achieving interns elevates the perceived value of the internship program from the employer's perspective.

Bridging the Gap: Academic Theory vs. Workplace Practice

A critical function of the internship is bridging the "theory-practice gap," where academic concepts are applied in real-world environments (Giang, 2024; Batas et. al, 2024). This transition allows students to move beyond the textbook and understand the complexities of the profession (Cord, et. al, 2010). Internships provide a platform for students to apply theoretical knowledge to practical industry contexts, which in turn reinforces their understanding of accounting principles (Cord, et. al, 2010).

Specific tasks performed during internships are instrumental in this bridging process. According to the study findings, students were actively involved in a variety of technical accounting functions, including audit procedures where interns participate in reviewing financial statements, conducting preliminary audits, and performing audit vouching to ensure document accuracy; taxation by engaging in real tax calculations, which many students found clarified previously studied theoretical concepts; bookkeeping and management with job scope handling accounts through systems such as the UBS System, processing invoices, and managing fixed asset registers (Pauzi, et. al, 2022).

These activities facilitate the transition from school to active professional life by developing technical competencies and personal skills like teamwork (Albu, et. al, 2016; Wan, et. al, 2024). Furthermore, internships in accounting and audit firms are particularly effective at enhancing technical skills and professional readiness (Saidin et. al 2024; Rahmatika, 2025). The integration of these practical tasks helps students adapt to real-world work environments and meet industry expectations (Lyu, 2025; Pasion, 2025).

However, to achieve full positive impact from an internship, student engagement is important. This is because engaged students are more likely to develop adaptive skills because they are constantly challenged to think creatively and solve problems in dynamic learning environments (Joseph et. al, 2024). Martin et. al (2013) also agreed that found that students who are more engaged tend to have higher levels of adaptability, which is essential for success in both academic and non-academic contexts.

Impact of Internships on Career Decisions and Professional Identity

Internships serve as a transformative experience that significantly influences a student's career trajectory and professional identity. By providing a "firsthand" look at the profession, internships help students confirm their choice of major and clarify their career objectives (Pernsteiner, 2015; Cord et. al, 2010). Qualitative evidence

from the accounting internship study highlights this impact, with students reporting that the experience confirmed their passion for accounting as their future careers (Joseph et. al, 2024). Such experiences allow students to develop a professional outlook and self-efficacy, which are vital for long-term career advancement (Min-En et al., 2024). In some cases, successful internships even lead to direct job offers, though students may choose to further their studies or explore other opportunities despite these offers.

Nevertheless, the influence of internships is not always uniformly positive. Some research cautions that if an internship conveys a negative impression of the long-term career environment, it may actually hamper a firm's ability to attract and retain top talent (Martin & Wilkerson, 2006). Therefore, the quality of the placement and the alignment of responsibilities with student career goals are paramount for fostering a positive professional identity (Pauzi, 2025; Lu, 2024).

The literature and study findings collectively underscore the indispensable role of internships in accounting education. By enhancing employability through skill development and professional networking, internships provide students with a competitive edge in a demanding job market. More importantly, they serve as the primary mechanism for bridging the gap between academic theory and practice, allowing students to apply complex concepts such as auditing procedures and tax calculations in tangible settings. Finally, these experiences are pivotal in shaping career decisions, offering students the clarity and confidence needed to transition into the accounting profession. To maximize these benefits, it is essential for educational institutions and industry partners to collaborate in providing high-quality, relevant internship opportunities that align with students' professional aspirations.

METHODOLOGY

This study employed a qualitative descriptive research design to examine final-year Bachelor of Accountancy students' perceived influence of their six-month internship experience on career motivation. Data collection utilized a two-phase, sequential qualitative design comprising initial qualitative written reflections followed by semi-structured online interviews, allowing for data triangulation and deeper contextual analysis across three core dimensions: (1) selection of an internship placement, (2) tasks assigned during the internship, and (3) interest in pursuing a career in the same field. The target population comprised final-year Bachelor of Accountancy students from a public university in Melaka, Malaysia, who had completed a mandatory six-month internship placement. A purposive sampling strategy was applied for Phase 1, in which all eligible final-year students provided detailed written reflections on their placement experiences. For Phase 2, a sub-sample of 60 students (46.15%) voluntarily participated in follow-up individual semi-structured interviews to verify, clarify, and elaborate on the specific issues examined (Creswell, 2007) in their written responses.

Data collection was executed in two sequential stages. First, students submitted open-ended written responses detailing their experiences across the three dimensions immediately following their six-month internship completion. Second, online semi-structured interviews were conducted via Microsoft Teams by the primary researcher using an interview protocol derived from preliminary themes identified in the written responses. Each interview lasted approximately 15 to 20 minutes. Data integration and analysis were conducted using Assisted Qualitative Design Analysis Software (AQDAS), namely ATLAS.ti 8, following content analysis procedures outlined by Ibrahim et al. (2022). 130 written responses and 60 interview transcripts were integrated during the coding stage: written reflections established the overarching codebook structure, while interview transcripts were coded simultaneously to cross-verify claims, explain discrepancies, and provide explanatory depth. Participant anonymity was strictly preserved using alphanumeric identifiers, namely Participant 1 to Participant 130 for written responses and Interviewee 1 to Interviewee 60 for interviews. Table 1 below shows the dimensions and questions addressed.

Table 1: Dimensions and Questions During the Interviews

Dimensions	Questions
Dimension 1: Selection of an internship placement	1) Can you share how you decided on your internship placement? 2) To what extent were you able to secure a placement in the company you originally aimed for?

Dimension 2: Tasks assigned during the internship	1) How would you describe the tasks and responsibilities assigned to you during your internship? 2) Did they match your academic background and expectations?
Dimension 3: Interest to pursue a career in the same field	1) In what ways did your internship influence your interest in pursuing a career in accounting after graduation?

FINDINGS AND DISCUSSION

Dimension 1: Preference of Internship Placement and Underlying Rationale

70% (42) of the students opted to undertake their internship placement in audit firms, predominantly within small to medium-sized practices. The choice for audit firms over non-auditing firms was mostly due to professional alignment and development opportunities, as they emphasised that the placement may offer a fulfilling and extensive practical training experience in the dynamic field of accounting. In contrast, a minority of students indicated that their choices were driven by convenience and proximity rather than career aspirations. Practical aspects such as proximity to residence, convenience of travel, and accessibility to public transportation were crucial considerations. Notably, only three students actively pursued placements in Big Four firms, namely EY, KPMG, Deloitte, and PwC, with only one student successfully securing a position.

"I undergo my practical training at the company I had applied to. I chose this company because it aligned with my career goals, particularly in accounting and auditing."

(Respondent 19)

"I am primarily focusing on the field of audit, in the role of an audit trainee, which fosters an immersive learning experience and provides exposure to varied aspects of auditing within a robust organizational framework."

(Respondent 23)

"The firm is located about 5 km from my house, making it an ideal choice for me."

(Respondent 49)

"I chose the company because it is near my house and located in the middle of the city. It will make it easier to find that place, and I can also save time during the lunch breaks. The place is near the restaurants."

(Respondent 16)

Students shared diverse experiences concerning the selection process to secure the internship placement. The majority of students secured the placement without formal interviews, but 31.7% (19) of the students indicated that they were required to participate in interviews, conducted either face-to-face, through online platforms, or by telephone. During the interview session, most of the students were predominantly evaluated on their ability to express professional objectives, exhibit motivation, and communicate effectively, which are critical aspects in securing the internship placements. Nevertheless, several students required more formal evaluations, encompassing questions on audit principles, assessments of their ability to perform under pressure, and, in specific cases, the completion of intelligence-based aptitude tests. These findings indicated an absence of standardization in placement procedures, highlighting the variability of organizational practices in the selection of accounting interns. On the other hand, for students who were not subjected to interviews, placement was frequently achieved through direct communication with a prospective firm, either through email or telephone discussion. The company typically requires the students to submit the supporting documents, such as resumes, cover letters, academic transcripts, or university-issued acknowledgement letters. In most of cases, verification of an accounting background alone was considered adequate for acceptance, reflecting a streamlined and minimally selective procedure.

"I was required to attend an online interview session. During the interview, I was asked about myself, how I heard about the firm, and also my availability to go to the office, whether I will drive there myself, or if my family sends me there. After that, the interviewer starts testing my knowledge on the basics of Audit, Accounts, and Taxation."

(Respondent 37)

"During the online interview session, I was asked about my academic background, my understanding of audit procedures, and my ability to handle challenging work environments."

(Respondent 41)

"After reaching out via email, I was delighted to receive a positive response and secure a placement."

(Respondent 2)

"I made a phone call to the company, and they just asked about my academic background. After confirming it, they just told me to email them my result, university letter, and resume."

(Respondent 15)

Several students reported unsuccessful attempts in securing placements, particularly when interviews did not result in follow-up communication from the companies, after several weeks, or due to the limited intake for interns for that specific period. The absence of feedback created a degree of uncertainty, yet students demonstrated resilience by seeking alternative opportunities rather than abandoning their efforts. Many of them had tactically submitted applications to multiple companies beforehand, ensuring other possibilities in the case of rejection or non-response. This proactive strategy not only mitigated the risks linked to placement uncertainty but also demonstrated the students' adaptability and perseverance in navigating competitive internship environments.

"I was able to undergo practical training at Company X, although it was not my first choice. Initially, I applied to Company A, a well-known firm in the industry, and attended an interview session as part of their recruitment process. However, after the interview, I was unfortunately not selected for the position."

(Respondent 35)

"Unfortunately, my application to the first-choice company did not go through due to their limited intake of trainees this year. After considering my options, I decided to pursue my training at a different company."

(Respondent 26)

"I applied to three companies in total before securing this position. While my initial applications either did not progress to the interview stage or were rejected."

(Respondent 34)

Dimension 2: Alignment of Internship Responsibilities with Academic Preparation and Expectations

The tasks and responsibilities assigned during the internship largely aligned with the respondents' accounting backgrounds, although the nature and scope of the tasks varied by placement. Students attached to audit firms reported involvement in different stages of the audit process, while those in non-audit placements undertook responsibilities related to taxation, bookkeeping, fixed asset management, invoice processing, and accounting systems. In both settings, the assigned responsibilities gave respondents opportunities to apply classroom knowledge in real workplace situations while gaining practical knowledge and experience beyond their academic preparation. Respondents placed in audit firms described involvement in various audit procedures. Respondent 1, for example, was involved in reviewing clients' financial statements, performing audit

vouching, communicating with clients, and drafting and finalising audit reports. These responsibilities allowed the respondent to apply academic knowledge in a practical setting. Similarly, Respondent 2 performed preliminary audit work, reviewed internal controls, analysed financial information for discrepancies, and verified clients' supporting documents through vouching. Such exposure enabled respondents to experience how audit concepts and procedures learned academically are applied in actual engagements. Beyond technical audit knowledge, the internship also introduced students to broader professional practices. Respondent 17, for instance, gained experience communicating with company secretaries and became familiar with statutory and company secretarial documents, indicating that workplace exposure extended their learning beyond the formal accounting curriculum.

"I was actively involved in various audit engagements and processes, which provided me with hands-on experience that was both challenging and rewarding. My responsibilities included reviewing clients' financial statements, performing audit vouching, and communicating directly with clients to gather necessary information. I was also entrusted with drafting and finalizing audit reports, which allowed me to apply my knowledge in a practical setting."

(Respondent 1)

"I conducted preliminary audits to assess financial records, reviewing internal controls specifically for the details of income statements, and assisting in the preparation of audit reports. I engaged in data analysis to identify discrepancies and inconsistencies, contributing to accurate financial statements. I did vouch to check if the client's documents tally with the data they recorded in the system."

(Respondent 2)

"I am familiar with the audit process, from the initial stages of preparation of the audit working papers and the audit reports. Thanks to this hands-on experience, I was able to comprehend all aspects of auditing, including the procedures to be followed and the documentation required."

(Respondent 5)

"I significantly increased my understanding of auditing processes. I learned how to communicate with company secretaries via email for statutory audits, gaining an understanding of how auditing is related to company secretarial work. I became familiar with various cosec documents such as Section 68 and Section 46 reports."

(Respondent 17)

Respondents in non-audit functions similarly encountered accounting-related responsibilities that allowed them to connect academic knowledge with practice. Respondent 8 highlighted the value of performing actual tax calculations, noting that hands-on experience made previously studied concepts clearer and more interesting. Other respondents were exposed to fixed asset management, bookkeeping, invoice processing, and accounting systems. Respondent 11 assisted in maintaining the fixed asset register and recording acquisitions, disposals, and transfers, while Respondent 16 performed bookkeeping, processed invoices and purchases, used the UBS accounting system, and gained practical exposure to company tax calculations. These responsibilities not only reinforced accounting concepts learned at university but also introduced students to organisational procedures and systems that are difficult to experience fully in a classroom environment. Nevertheless, the respondents' accounts suggest that the extent to which internship responsibilities met their expectations was influenced by the nature and variety of the tasks assigned. Respondent 10, for example, described invoice processing as repetitive but noted that opportunities to resolve issues such as duplicate invoices, incorrect amounts, invalid purchase order numbers, and different shipping locations provided some variation in the work. This suggests that even when assigned responsibilities were relevant to students' accounting backgrounds, the quality of the learning experience could vary according to the level of task variety and problem-solving involved.

"One of the best parts was working on real tax calculations, something I had studied but never done in

practice. This hands-on work made the subject much clearer and more interesting to me."

(Respondent 8)

"I do the invoice processing for three business units, which is repetitive work. Thanks to my team, I can also now deal with solving problem issues on the invoice, such as invoices fully billed, duplicates, different amounts, invalid purchase order numbers, and different shipping locations. So, the boredom from a repetitive job can be managed as I can switch tasks from time to time."

(Respondent 10)

"I was actively involved in various tasks related to fixed asset management. One of my primary responsibilities was assisting in maintaining and updating the asset register. This involved ensuring that all asset transactions, such as acquisitions, disposals, and transfers, were accurately recorded in the company's asset management system."

(Respondent 11)

"I am responsible for the bookkeeping of the client company. I need to handle all the invoices and purchases of the company. I must learn how to use the system, like the UBS System, to key all the company data. From the practical training, I also gained new knowledge on how to fill in and calculate the tax for the company."

(Respondent 16)

Overall, the findings indicate that the assigned internship responsibilities were generally consistent with the respondents' academic backgrounds and provided practical exposure to accounting-related work. The experiences both reinforced and extended their academic preparation, as respondents were able to apply theoretical knowledge while developing practical understanding of workplace procedures, accounting systems, professional communication, and problem-solving. However, the extent to which the experience corresponded with students' expectations appeared to depend not only on the relevance of the tasks to accounting, but also on their variety, practical depth, and opportunities for active involvement.

Dimension 3: Experiential Learning as a Source of Career Motivation

The findings indicate that internship experience played an important role in shaping respondents' career motivation. Overall, the responses were predominantly positive, with practical training confirming existing interest in accounting-related careers, strengthening professional confidence, and providing greater clarity about future career directions. Respondent 39, for example, described the internship as an invaluable experience that confirmed a passion for accounting while developing the skills and confidence needed to pursue a career in the field. Similarly, Respondent 33 regarded the practical training as providing a solid foundation for a future accounting career. Respondents 26 and 27 reported that their experiences increased or reinforced their interest in auditing, while Respondent 8 indicated that the internship confirmed an intention to pursue a career in finance, particularly within a commercial setting. The recurring notion of confirmation across these responses suggests that the internship functioned less as a means of creating new career interests and more as a confirmation mechanism, allowing respondents to evaluate their existing career intentions through actual workplace experience. At the same time, practical exposure helped respondents develop greater confidence and refine their preferred career pathways within accounting, auditing, and finance. Thus, experiential learning not only strengthened career interest but also enabled students to make more informed career choices. The influence of the internship was also reflected in employment opportunities. Respondent 60 reported receiving an offer for an auditing position from the host organisation, although the offer was declined in favour of considering further studies and other employment opportunities. The offer suggests that the competencies demonstrated during the internship were recognised by the host organisation. The decision to decline the offer further illustrates that internship experience can support broader career exploration rather than necessarily leading to immediate employment with the host organisation.

"Overall, the internship has been an invaluable experience that has confirmed my passion for accounting and

has equipped me with the skills and confidence to pursue a successful career in this field.”

(Respondent 39)

“Overall, the practical training provided a solid foundation for my future career in accounting.”

(Respondent 33)

“This experience has increased my interest in auditing and has been an important step towards my career goals.”

(Respondent 26)

“Overall, the training was fulfilling, gave me valuable insights into the profession, and further confirmed my passion for pursuing a career in audit.”

(Respondent 27)

“The experience confirmed my desire to pursue a career in finance, particularly in a commercial setting.”

(Respondent 8)

“The company even offered me a position in auditing. However, I declined the offer because I am considering furthering my studies and exploring other job opportunities as well.”

(Respondent 60)

Despite the predominantly positive responses, the findings also reveal a contrasting experience. Respondent 4 reported that the internship did not fully meet expectations regarding exposure to external auditing. The respondent participated in only one external audit, had no opportunity to undertake stock-taking, and was mainly assigned vouching and routine office tasks. Such limited exposure restricted the opportunity to gain the broader audit experience initially expected, suggesting that placement within a relevant professional setting alone may not necessarily provide a fulfilling internship experience.

“No, since I did not fully meet my expectations regarding external audits. I only participated in one external audit, and the experience was limited. I also did not get the opportunity to engage in stocktaking, as my tasks primarily involved vouching. Unfortunately, I no longer had the opportunity to participate in external audits, so I did not gain the exposure or experience I had hoped for in that area. I managed to perform routine office tasks and vouching. This limited my opportunity to learn more about external audits and stock-taking.”

(Respondent 4)

Taken together, the findings suggest that the influence of internship on career motivation depends on the quality, variety, and alignment of the practical experiences provided. Meaningful exposure can reinforce existing career interests, strengthen professional confidence, and clarify career direction, whereas limited exposure to expected professional activities may create an expectation gap and restrict learning opportunities. Therefore, the nature of responsibilities assigned by host organisations is important in ensuring that internship experiences contribute meaningfully to students’ career development.

CONCLUSION

This study explored accounting students’ internship experiences in terms of their placement choices, the relevance of assigned responsibilities, and their perceived influence on career motivation. Overall, the findings suggest that internships provided students with valuable opportunities to connect academic knowledge with actual workplace practices. Most students preferred audit firms because they perceived these placements as offering greater opportunities for professional exposure and career development, which is consistent with

previous research highlighting students' preference for internships that are closely related to their intended professional careers (Albu et al., 2016; Jackson & Meek, 2021). However, practical considerations such as location, transportation, and the availability of placements also influenced students' decisions. While some students were unable to secure their preferred organisations, they demonstrated adaptability by pursuing alternative placements. This reflects the broader role of internships in supporting students' employability and transition from university to professional practice (Baert et al., 2021).

The students generally perceived their internship responsibilities as relevant to their accounting education, with exposure to auditing, taxation, bookkeeping, fixed asset management, invoice processing, accounting systems, and professional communication. Such experiences allowed students to relate classroom knowledge to real workplace situations and develop a better understanding of professional practices. This finding is in line with Cord et al. (2010), who emphasised the importance of workplace experiences in helping students connect academic learning with practical contexts. Similarly, Batas et al. (2024) and Villanueva-Vunnasiri et al. (2023) highlighted the value of relevant workplace exposure in developing students' professional competencies. However, the quality of the experience varied depending on the variety and depth of the tasks assigned. Some students were exposed to a broad range of professional activities, while others mainly performed routine or repetitive tasks. As noted by Wan et al. (2024), the nature and quality of internship exposure are important considerations in determining the learning value perceived by students.

The findings also suggest that internship experiences were perceived to influence students' career motivation mainly through reinforcement and career clarification. Many students reported that their practical experiences confirmed their existing interest in accounting, auditing, or finance, while others gained a clearer understanding of the career path they wished to pursue. The internship therefore appeared to provide students with an opportunity to compare their expectations with actual workplace experiences and reflect on their future career choices, rather than necessarily creating new career interests. This interpretation is consistent with Amalia et al. (2021) and Saidin et al. (2024), which highlight the relationship between internship experiences and students' career intentions. Despite these contributions, several limitations should be acknowledged. First, the findings are based on respondents' self-reported experiences, which may reflect individual perceptions and may not fully represent the experiences of all accounting students. Second, the study focuses primarily on students' perspectives and does not incorporate the views of host organisations, supervisors, academic coordinators, or other stakeholders who may provide additional insights into internship quality and effectiveness. Third, differences in organisational size, industry, and the specific tasks assigned may have influenced students' experiences.

Future research should compare the experiences of students placed in audit firms, commercial organisations, government agencies, and other accounting-related sectors to identify which internship characteristics contribute most effectively to career readiness. Research could also include employers and internship supervisors to examine whether students' expectations, academic preparation, and workplace requirements are adequately aligned. Overall, the findings emphasise the importance of providing well-structured and meaningful internship experiences. Universities and industry partners should work together to ensure that students receive relevant responsibilities, appropriate supervision, and sufficient exposure to professional activities. Such efforts can provide students with a stronger foundation for career reflection, professional development, and informed decision-making as they prepare to enter the accounting profession.

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