Working together
www.rcis.ro

Revista de Cercetare si Interventie Sociala

ISSN: 1583-3410 (print), ISSN: 1584-5397 (electronic)

THE DISPARITY IN PERCEPTIONS AND EXPECTATIONS OF ACCOUNTING VET INTERNSHIPS: AN EMPIRICAL COMPARATIVE ANALYSIS BETWEEN CHINESE INTERNS AND SUPERVISORS

Chun Cheong FONG

Revista de cercetare și intervenție socială, 2025, vol. 91, pp. 30-53

https://doi.org/10.33788/rcis.91.2

Published by:
Expert Projects Publishing House

expert projects
publishing

On behalf of:
„Alexandru Ioan Cuza" University,
Department of Sociology and Social Work
and
HoltIS Association

The Disparity in Perceptions and Expectations of Accounting VET Internships: An Empirical Comparative Analysis Between Chinese Interns and Supervisors

Chun Cheong FONG[1]

Abstract

This empirical study quantifies discrepancies in expectations between Chinese accounting VET interns and industry supervisors in work-based apprenticeships, aiming to bridge VET curricula with labor market demands to foster competence development and school-to-work transitions. Employing quantitative surveys (n=121) and non-parametric tests (Mann-Whitney U; Cronbach's $\alpha > 0.7$ for reliability), this VET-focused study uncovers perceptual gaps among stakeholders in Chinese accounting apprenticeships, highlighting misalignments between academic preparation and industry demands that undermine VET effectiveness in higher education. There is a statistically significant difference between interns and supervisors ($U = 1321.50$, $p = 0.02$). The data shows that the two groups have very different ideas about the value of internships and the skills they want to improve. Interns typically prioritize personal development and skill enhancement, while supervisors concentrate on organizational efficiency and technical proficiency. These findings emphasize the necessity for enhanced communication and alignment between educational institutions and industry practitioners to ensure that internships fulfill both academic and professional objectives in interdisciplinary settings. This study advances empirical VET research by offering comparative evidence from China, with implications for designing work-based learning programs and aligning stakeholder expectations to enhance global VET outcomes, particularly in collectivist contexts.

Keywords: VET; work-based learning; apprenticeships; Chinese accounting interns; school-to-work transitions; competence development.

[1] Faculty of Business, Macao Polytechnic University, Macau, CHINA. E-mail: ccfong@mpu.edu.mo; ORCID: https://orcid.org/0000-0002-3507-9674

Introduction

VET internships act as critical bridges in school-to-work transitions, enabling students to apply theoretical knowledge practically (Knouse & Fontenot, 2008; Albu *et al*., 2016), reinforcing classroom learning via Reese's (2011) experiential "learning by doing" principle. However, empirical studies reveal persistent expectation gaps between VET interns and supervisors, eroding apprenticeship efficacy (Low *et al*., 2024). Such misalignments are intensified in China's collectivist VET landscape (Yi, 2018), posing risks to equity and efficiency in higher VET programs; this empirical study tests of Hypothesis 1 to Hypothesis 4 to provide quantitative evidence for competence-focused reforms in Asian school-to-work transitions.

Internships aim to produce workforce-ready graduates equipped with the technical and interpersonal skills required in the accounting profession (Clark & Whitelegg, 1998; Maelah *et al*., 2014). Nevertheless, as interns prioritize personal growth and skill acquisition while supervisors prioritize productivity and technical skills, the intended benefits of internships risk being compromised (Knouse & Fontenot, 2008; Teng *et al*., 2021). This study concentrates on Chinese accounting internships to investigate these perceptual gaps.

In competitive labor markets, VET internship efficacy shapes employability and firm outcomes; misalignments leave graduates underprepared and firms skeptical, driven by communication lapses and priority conflicts (Sauder *et al*., 2019). Limited studies address these gaps in China's distinct cultural and educational context, where challenges may intensify.

This quantitative analysis of Chinese accounting VET interns' and supervisors' views on goals, roles, and outcomes addresses this void, informing strategies for expectation alignment and enhanced VET program design.

Literature review

Internships in accounting education

Accounting VET apprenticeships are essential for practical experience and employability (Siegel *et al*., 2010; Albu *et al*., 2016), allowing immediate application of theory in vocational settings while building technical competences and operational insights. They also help students learn valuable technical skills and gain insights into organizational operations. Internships serve as a conduit between academic instruction and vocational application, enabling students to implement theoretical frameworks from the very outset. Internship experience is a key predictor of future professional success and work readiness from an employer's perspective. While students gain skills for employability, employers prioritize effective organizational management. Empirical VET literature identifies

gaps: Interns seek apprenticeships for personal employability competences, while supervisors prioritize firm productivity - gaps widened in China's collectivist VET systems (Yi, 2018). Therefore, Hypothesis 1 is developed as:

Hypothesis 1 (H1): There is a significant difference in perceptions of VET apprenticeship value between interns and supervisors.

Empirical evidence confirms perceptual misalignment between stakeholders (Rothman, 2017). This evidence informs H1 by highlighting the divergent stakeholder priorities shaping internship value perceptions. These differences suggest incongruent criteria for judging experiential value, fostering conflicting interpretations of experiential merit (e.g., career development versus organizational productivity). This discordance underscores the need to examine how stakeholder priorities shape internship efficacy.

Similarly, Zehr and Korte (2020) highlight the common challenge engineering interns face in reconciling academic knowledge with practical workplace scenarios, potentially impacting their perceived value of internships. Additionally, discrepancies exist between interns and supervisors concerning the application of theoretical concepts in real-world settings, potentially exacerbating the disparity in the perceived worth of such experiences.

Jamison and Clayton (2016) note that the readiness of interns for leadership positions and their views on the support they receive from supervisors significantly influence their internship experience. This suggests that while interns often emphasize personal development and support, supervisors focus more on being concerned with the interns' contributions to the organization, leading to differing perceptions of value.

The literature analyzed indicates that interns and supervisors perceive the significance of an internship differently, attributed to discrepancies in competency evaluations, the amalgamation of theoretical knowledge with practical application, and the degree of managerial support. Another important thing to consider is how different people see internships as a way to improve academic performance.

Internship's role in academic performance

Interns see internships as a way to use what they've learned in school and get real-world experience, but Gault *et al*. (2000) say that employers have different expectations. Knouse and Fontenot (2008) further highlight mentorship and the development of both soft and technical skills, which significantly enhance career prospects. In contrast, supervisors expect interns to possess foundational accounting knowledge. Furthermore, Maertz *et al*. (2014) found that supervisors expect interns to demonstrate professionalism, proactivity, and eagerness to learn. Narayanan *et al*. (2010) identified another motive for providing internships: the opportunity to identify potential future employees and shape a skilled workforce. Student interns

view these opportunities as platforms to apply academic knowledge, enhance employability, and acquire technical and soft skills. Conversely, supervisors perceive internships as extensions of their hiring processes, expecting interns to exhibit accounting proficiency alongside professionalism, initiative, and learning motivation. These discrepancies underscore the need to enhance alignment between industry and educational expectations to guarantee that internships are beneficial for both employers and interns (Urquía-Grande & Pérez Estébanez, 2020). Therefore, Hypothesis 2 is developed as:

Hypothesis 2 (H2): There is a significant disparity between interns and supervisors in perceptions of VET apprenticeships' role in academic and vocational assessment.

Scholarly consensus corroborates this hypothesis, emphasizing misalignments among key internship stakeholders: interns, employers, and academic supervisors. Urquía-Grande and Pérez Estébanez's (2020) comparative analysis of stakeholder priorities reveals that interns primarily view internships as highly beneficial for acquiring transversal skills (e.g., adaptability, interdisciplinary collaboration), which they associate with broad educational growth. Conversely, employers and academic supervisors frequently prioritize domain-specific competencies (e.g., problem-solving, creativity) tied to immediate organizational or curricular outcomes. This asymmetric prioritization reflects divergent evaluative frameworks for assessing internships' pedagogical utility. Specifically, interns associate experiential value with skill diversification, whereas supervisors correlate it with targeted competency validation-a dissonance that complicates consensus on internships' academic relevance. These findings underscore the imperative to investigate how incongruent stakeholder expectations influence perceptions of internships' role in formal learning trajectories.

Furthermore, Nyanjom *et al*. (2020) found that integrating authentic assessments, such as reflective journals and managerial reports, within work-integrated learning (WIL) contexts shapes students' perceptions of their internship experiences. Effectiveness depends on industry engagement and authentic assessment design, potentially leading to varied perspectives between interns and supervisors regarding the academic relevance of internships.

Azila-Gbettor *et al*. (2024) conducted a systematic review of the internship literature finding that while significant attention is given to interns' career development and satisfaction, the theoretical understanding of the connections between different internship outcomes remains limited. This suggests that supervisors might see internships primarily as a structured way to assess academic performance, whereas interns prioritize experiential learning.

Literature indicates that students and supervisors likely have divergent perceptions of internships as elements of academic evaluation, attributable to differences in expectations, assessment methodologies, and overall comprehension

of internship results. In addition, there are notable differences in what interns and supervisors expect regarding technical skills and the overall internship experience.

Perceptions and expectations of technical skills and internship experiences

VET interns view apprenticeships as platforms for professional exposure and theory-practice integration (Gault *et al*., 2000), seeking competences and mentorship (Knouse & Fontenot, 2008), while supervisors demand proactivity for recruitment pipelines (Maertz *et al*., 2014; Narayanan *et al*., 2010). Therefore, Hypothesis 3 is developed as:

Hypothesis 3 (H3):There is a significant disparity between interns and supervisors in their expectations of technical competencies and work outcomes in VET apprenticeships.

Studies reveal a mismatch in expectations regarding technical competencies between interns and supervisors (Urquía-Grande & Pérez Estébanez, 2020). Interns often prioritize fitting into company culture and developing general skills, while supervisors emphasize critical thinking and creativity. Similarly, Teng *et al*. (2021) found that supervisors prioritize specific technical proficiencies essential for role performance, which may diverge from academic curricula, whereas interns focus on soft skills and adaptability.

Sui *et al*. (2020) demonstrate that industry stakeholders prioritize discipline-specific competencies at a higher magnitude than academic institutions, highlighting a misalignment between curricular preparation and workplace demands. Such asymmetric prioritization risks undermining experiential outcomes, as interns and employers frequently operationalize success through divergent criteria (e.g., theoretical knowledge application versus task-specific proficiency). This dissonance in skill valuation exacerbates internship challenges, as stakeholders lack consensus on the competencies essential for professional efficacy, necessitating systematic interventions to reconcile pedagogical and industry-driven expectations.

Research suggests that interns and supervisors often have differing expectations concerning the technical skills and experiences required for internships. This gap underscores the need for improved communication and alignment between educational institutions and industry expectations to improve the internship experience for all stakeholders. Also, the way interns and supervisors view interns' initiative and professional conduct reveals even more about these differing perceptions.

Expectations of intern initiative

Supervisors typically expect interns to demonstrate enthusiasm and initiative (Maertz *et al*., 2014). In the absence of clear communication regarding these expectations to interns, there exists a potential for unmet workplace anticipations, which could result in considerable complications. These gaps in understanding can result in inefficiencies for both students and companies, as supervisors fail to achieve a sufficient return on investment in internship programs, while students do not meet expectations (Urquía-Grande & Pérez Estébanez, 2020; Hall *et al*., 1995). Therefore, Hypothesis 4 is developed as:

Hypothesis 4 (H4):There is a significant disparity between interns and supervisors in their expectations concerning self-directed professional engagement and workplace behavior norms.

Numerous research studies substantiate the divergent expectations of interns and supervisors concerning interns' initiative and professionalism. Ajayi and Lee (2005) identify a persistent gap in perceptions between intern teachers and their university supervisors regarding instructional activities' effectiveness, suggesting a significant discrepancy in expectations of professionalism and initiative in a fieldwork context. This suggests that supervisors may have specific expectations that interns do not fully comprehend or meet, leading to potential misalignments in their professional interactions.

Moreover, Vestergaard *et al*. (2017) note that pharmacy interns' perceptions of their roles evolve during internships, gradually aligning with those of their supervisors. This suggests that interns may adjust their understanding of professional conduct and initiative during internships to align more closely with supervisors' expectations, despite initial differences. The alignment of perceptions indicates that supervisors may have a greater understanding of professional behavior standards than interns initially possess.

Additionally, research on internship satisfaction among Chinese students underscores the significance of supervisor support and task clarity in shaping interns' self-initiative behavior (To & Lung, 2020). This suggests supervisors may expect a level of intern initiative not consistently communicated, creating expectation gaps. Findings emphasize supervisor clarity in conveying expectations to interns. This clarity helps interns understand how to act professionally and take initiative.

Research indicates that interns and supervisors often have differing views on the level of initiative interns should demonstrate and their expected professional behavior. These differences often stem from the quality of communication during the internship and interns' overall experiences.

Hypotheses H1 to H4 aim to explore the contrasting viewpoints of Chinese interns and their supervisors in accounting internships. This study advances theoretical

knowledge by delving into the discrepancies in perceptions and expectations between these two groups. The research model is presented in Figure 1.

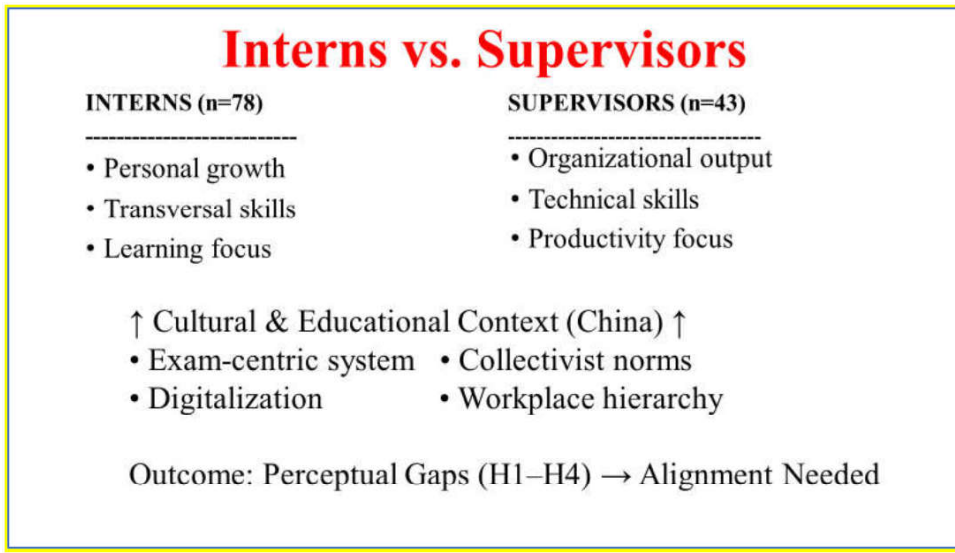

Figure 1. Research model of internship perceptions in Chinese accounting education

The research model delineates a clear divergence between interns' focus on personal development and transferable competencies and supervisors' emphasis on productivity and technical proficiency. These distinctions are shaped by cultural and educational traditions common to collectivist and exam-oriented contexts across Eurasia. Figure 1 visualizes these contrasts between Chinese interns and their supervisors, illustrating how societal and pedagogical factors mediate their perceptions of internship experiences. By elucidating these interactions, the model serves as a conceptual tool for assessing and refining internship structures.

Methodology

Participants and data collection

The study was conducted within the accounting program at a Macau public university, where an elective internship opportunity is offered to fourth-year students.

Students must finish at least 150 hours of work for this elective, report their progress to their academic advisr, and turn in a project that summarizes their learning experiences and includes a personal assessment. The study surveyed 78 fourth-year accounting interns and 43 supervisors, utilizing a five-point Likert scale to assess perceptions of internship value, skills, and behavior. Data collection occurred in October 2024, achieving a 100% response rate due to course requirements. *Ethical compliance adhered to the Notice on Issuing the Ethical*

Review Measures for Human Life Sciences and Medical Research (State Council of the People's Republic of China, 2023). The study was exempt from formal ethical review under Article 32, as it involved no harm, excluded sensitive personal information, and had no commercial interests. Informed consent was obtained from all participants, anonymity was maintained via coded identifiers, and the research protocol was approved by the Faculty of Business's academic coordinator, consistent with institutional policies that do not require formal exemption letters for no-risk studies. This approval process ensures alignment with national and institutional ethical standards

Instruments

The survey instruments, adapted from To and Lung (2020) and Narayanan *et al*. (2010), comprised three sections to assess perceptions and expectations of accounting internships. Section A (Internship Value) consisted of 6 items designed to evaluate the social and functional value. This included aspects such as networking opportunities and the contributions to employability, as exemplified by statements like "Internships enhance my career prospects". Specifically, the construct of 'Internship Value' captured social and functional benefits, including the enhancement of professional networks and employability outcomes. Section B (Skills and Readiness) encompassed 18 items that evaluated a diverse array of competencies pertinent to internship efficacy. These items assessed technical abilities (e.g., adeptness in accounting software), interpersonal skills (e.g., communication and collaboration), and comprehensive internship preparedness (e.g., readiness for professional responsibilities). The 'Skills and Readiness' dimension thus evaluates technical proficiency, interpersonal skills, and readiness to undertake professional responsibilities. Section C (Demographics) collected background information on both interns and supervisors. Intern demographic data included age, gender, industry experience, and educational background, while supervisor data encompassed industry affiliation, employment status, professional qualifications, and job title – providing context for perceptual differences. Each item in Sections A and B used a five-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree), ensuring consistency in measuring perceptions across groups. The scales were validated in prior studies, with Cronbach's alpha coefficients reported in Table 4, confirming reliability ($\alpha > 0.66$ for all subscales) (To & Lung, 2020; Narayanan *et al*., 2010).

Data analysis

The normality of the collected survey data was assessed using Shapiro-Wilk tests for item scores by group (see Table 2). Given the non-normal distribution of certain data, Mann-Whitney U tests were utilized to assess variations in views and expectations between interns and supervisors. The dependability of the survey

instruments was assessed using Cronbach's alpha (see Table 4). Statistical analyses were conducted using SPSS Version 26.

Findings

Demographic characteristics of accounting interns and supervisors

Table 1 reveals a notable gender disparity among the 78 accounting interns, with females comprising nearly two-thirds of the cohort (n = 49) compared to males (n = 29). The largest age group, 21–22 years, accounts for 60 interns, aligning with the typical age range of university students. The internships primarily focus on audit/tax positions (n = 38) and accounting roles (n = 34), with few interns involved in banking or finance (n = 3 each). Most interns (n = 45) have less than a year of work experience, whether full-time or part-time.

The gender distribution among 43 accounting supervisors was more balanced, with 24 males and 19 females. Most supervisors are aged 30-39 years (n = 12), 40-49 years (n = 13), and 50 years and above (n = 13) categories. Most (n = 33) are married and have children. Supervisors have a strong educational background, with 29 holding bachelor's degrees and 13 possessing master's degrees or higher. Many supervisors (n = 27) work for accounting firms, and most (n = 31) are managers. Most (n = 38) have over eight years of professional experience.

These demographics contextualize divergent expectations and perceptions between interns and supervisors. Interns are predominantly in their early twenties, while supervisors typically range from their thirties to fifties. Although there are more female student interns, the gender ratio of supervisors is more evenly distributed. Experience levels vary significantly; interns typically have less than a year of experience, while supervisors often have over eight years. Supervisors have higher educational attainment, with many holding graduate degrees. Supervisors are often married with children, indicating a more stable stage of life than interns, who are mostly single. Work roles also differ. Interns focus mainly on accounting and audit or tax tasks. Supervisors have a broader range of industry experience. They work not just in accounting services but also in banking, finance, and other sectors. This provides them with a broader perspective on the business world.

Statistical analysis

Data were analyzed using SPSS Statistics. The analysis proceeded in stages: data preparation, descriptive statistics, normality assessment, reliability testing, and inferential comparisons. All procedures treated user-defined missing values as missing, with listwise deletion applied. No filters, weights, or splits were used.

Table 1. Demographic Characteristics of 78 Accounting Interns and 43 Supervisors

Variable	Interns (n = 78)	Supervisors (n = 43)	
Gender			
Male	29 (37.2%)	24 (55.8%)	
Female	49 (62.8%)	19 (44.2%)	
Age (years)			
19–20	7 (9.0%)	---	
21–22	60 (76.9%)	---	
23–24	10 (12.8%)	---	
25+	1 (1.3%)	25-29	5 (11.6%)
		30-39	12(27.9%)
		40-49	13 (30.2%)
		50+	13 (30.2%)
Martial Status			
Single	---	10 (23.3%)	
Married	---	33 (76.7%)	
Education Level			
High School	---	1 (2.3%)	
Bachelor's	---	29 (67.5%)	
Master's or Higher	---	13 (30.2%)	
Work Experience			
<1 year	45 (57.7%)	---	
1–3 years	33 (42.3%)	---	
>8 years	---	38 (88.4%)	
1–8 years	---	5 (11.6%)	
Internship Experience			
Accounting	34 (43.6%)	---	
Audit/Tax	38 (48.7%)	---	
Banking	3 (3.8%)	---	
Finance	3 (3.8%)	---	
Supervisor Position/Title			
Administrative/Professional	---	4 (9.3%)	
Manager	---	31 (72.1%)	
Director/Partner	---	8 (18.6%)	

Data Preparation and Case Processing

Data for supervisors (n=43) and interns (n=78) were imported from Excel files. The Explore procedure was run on variables A1-A6 (likely functional/social expectations) and B1-B18 (likely abilities/motivation items). Case processing summaries confirmed no missing data (100% valid cases for all variables in both groups).

Descriptive Statistics

Descriptives revealed ceiling tendencies in responses, with means ranging from ~4.0-4.8 (on a presumed 5-point Likert scale), medians often at 4-5, and negative skewness (e.g., -2.193 for A1 in supervisors). Variances were low (e.g., 0.217-0.747), indicating clustered high ratings. Robust estimators (Huber k=1.339, Andrew psi=1.34, Hampel a=1.7/b=3.4/c=8.5, Tukey c=4.685) were computed to handle potential outliers, alongside 95% confidence intervals, trimmed means, and extremes.

Normality Assessment

Normality of item-level scores was evaluated using the Shapiro-Wilk test. For interns (N=78), all items in Table 2 (A1-A6, B1-B18) showed significant deviations from normality (all ps < .001), with distributions negatively skewed (ceiling-leaning). For supervisors (N=43), similar results emerged (all ps < .001, except B15 p=.001), also with negative skew and occasional high kurtosis. These patterns are common in Likert-scale data due to response biases. This non-normality justified non-parametric inferential tests (e.g., Mann-Whitney U) and robust methods. Parametric alternatives were avoided, or robustness checks (e.g., bootstrapping) could be applied if needed.

Table 2. Shapiro-Wilk Tests of Normality for Item Scores by Group

Variable	Interns (N=78) W	Interns df	Interns p-value	Supervisors (N=43) W	Supervisors df	Supervisors p-value
A1	0.651	78	< .001	0.497	43	< .001
A2	0.748	78	< .001	0.729	43	< .001
A3	0.807	78	< .001	0.577	43	< .001
A4	0.741	78	< .001	0.700	43	< .001
A5	0.766	78	< .001	0.801	43	< .001
A6	0.758	78	< .001	0.710	43	< .001
B1	0.729	78	< .001	0.534	43	< .001
B2	0.747	78	< .001	0.581	43	< .001

B3	0.778	78	< .001	0.697	43	< .001
B4	0.879	78	< .001	0.846	43	< .001
B5	0.890	78	< .001	0.807	43	< .001
B6	0.776	78	< .001	0.802	43	< .001
B7	0.847	78	< .001	0.860	43	< .001
B8	0.778	78	< .001	0.791	43	< .001
B9	0.859	78	< .001	0.860	43	< .001
B10	0.848	78	< .001	0.833	43	< .001
B11	0.793	78	< .001	0.747	43	< .001
B12	0.793	78	< .001	0.632	43	< .001
B13	0.760	78	< .001	0.742	43	< .001
B14	0.775	78	< .001	0.787	43	< .001
B15	0.857	78	< .001	0.888	43	.001
B16	0.841	78	< .001	0.645	43	< .001
B17	0.795	78	< .001	0.661	43	< .001
B18	0.813	78	< .001	0.795	43	< .001

Note. All tests indicate significant departures from normality. W = Shapiro-Wilk statistic; df = degrees of freedom.

Table 3[2]. Mann- Whitney U Test of Accounting intern and supervisor about perceived value of internship (Interns' Perception – Supervisors' Perception)

Code	Item	U-statistic	Z score	p-value
Functional value				
A1	I believe that a degree with internship will be useful for students getting jobs.	1321.50	-2.36	0.02
A2	The knowledge a student shall have acquired in internship will enable her/ him to get a job.	1543.50	-0.80	0.43
A3	I believe that employers are interested in hiring students with internship experience	1087	-3.56	0.01

[2] The Mann-Whitney U test results reveal significant differences between interns and supervisors, with nine item codes (A1, A3, A4, B1, B2, B5, B12, B15, and B16) showing p-values below 0.05. Among these, codes A3 and B16 exhibit the highest significance ($p < 0.01$). These findings indicate substantial differences in these areas, warranting further investigation.

Social value				
A4	Internship can provide social activities that make students' study more interesting.	1216.50	-2.79	0.01
A5	Students should be happy when she/ he works with people in 'real' work environments.	1485.50	-1.13	0.26
A6	Students should find the program more interesting when she/he has opportunities to work with people in 'real' work environments.	1365	-1.88	0.06

Table 4[2]. Mann- Whitney U Test of Accounting Interns and Supervisors about Attitude towards Internship and Abilities of Interns

Code	Item	U-statistic	Z Score	p-value
Attitudes towards Internship. Intern(s)				
B1	should develop job and technical skills.	1285	-2.48	0.01
B2	should develop human relation and communication skills.	1323	-2.19	0.03
B3	should provide technology training.	1381.50	-1.75	0.08
B4	should enhance classroom instruction.	1471.50	-1.18	0.24
B5	should be counted towards GPA.	1077	-3.39	0.01
B6	should be paid.	1570	-0.63	0.53
B7	should come with transport allowance.	1585	-0.52	0.60
Abilities. Intern(s)				
B8	should be able to perform a regular company task or job.	1546.50	-0.78	0.44
B9	should be able to inject new ideas into the company.	1631	-0.27	0.79
B10	should be able to work like a regular employee.	1650.50	-0.27	0.79
Preparedness. Intern(s)				
B11	should have good planning skills.	1540	-0.82	0.41
B12	should have good computer skills.	1253	-2.58	0.01
B13	should have good human relation and communication skills.	1561.50	-0.69	0.49
B14	should be good listeners.	1607	-0.42	0.68

B15	should act as professionals.	1217.50	-2.59	0.01
Motivation. Intern(s)				
B16	should take initiatives.	993.50	-4.00	0.01
B17	should be highly motivated.	1256	-2.53	0.01
B18	should expect to work long hours i.e. more than 50 hours a week.	1637.50	-0.23	0.82

Table 5. Reliability Assessment Using Cronbach's Alpha (6 Subscales)

Codes A1 to A3	Codes A4 to A6	Codes B1 to B7	Codes B8 to B10	Codes B11 to B15	Codes B16 to B18
Functional Value	Social Value	General attitude to Intern	Abilities	Prepared ness	Motivation
0.80	0.80	0.67	0.66	0.72	0.67

Source: Author own work

The findings for Hypothesis 1 (H1) are consistent with the study by Knouse and Fontenot (2008), which supports the differing perceptions of internship value held by interns and supervisors. Similarly, the findings for Hypothesis 2 (H2) correspond with Weible (2009) research, emphasizing the gaps between corporate practices and academic standards regarding the value of internships in university education.

Furthermore, the distinctions in beliefs concerning internship involvement in academic assessment support Hypothesis 3 (H3). Moreover, supervisor expectations for intern initiative (H4) align with Jackling and Natoli's (2015) findings on the importance of initiative for internship success.

Perceptions of internship value for employment

Chinese accounting interns and their supervisors have differing views on the importance of internships for securing employment, as confirmed by the Mann-Whitney U test ($U = 1321.50$, $p = 0.02$). This reveals significant differences in how interns and supervisors perceive internships' employment value. Supervisors view them as recruitment tools, while interns ze professional growth, supporting H1 (Knouse & Fontenot, 2008). study, which emphasizes cultural factors in Eurasian settings, is consistent with the experiential learning theory.

Supervisors regard internships as essential mechanisms for recruitment owing to their influence on job efficacy and prospective employment opportunities. Conversely, interns typically view internships as a part of their professional and educational growth rather than as a direct path to employment. Consistent with

the examined literature of Knouse and Fontenot (2008), this finding confirms Hypothesis 1 by showing a significant difference in the two groups' values regarding internships for job acquisition.

Internship's role in academic performance

The Mann-Whitney test examined areas like GPA, job skills, and communication skills. Hypothesis 2 aims to investigate the internship's influence on academic performance using the Mann-Whitney test. The results indicate significant differences ($p < 0.01$) in perceptions of GPA and skills development, supporting H2. These findings reveal a gap between interns' learning focus and supervisors' performance expectations (Weible, 2009). In accounting education, internships are essential. They connect classroom learning with practical job experience (Knouse & Fontenot, 2008). Universities and businesses collaborate to develop programs enabling students to apply their classroom knowledge in real-world situations. Through internships, students learn by engaging in practical tasks, observing workplace operations, and receiving mentorship. This hands-on experience enhances students' understanding of their field and prepares them for careers by offering practical insights and direct learning opportunities. Such internships significantly bolster students' preparedness for the workforce, as posited by Clark and Whitelegg (1998). Their research underscores the value of experiential learning in enhancing understanding by integrating theoretical frameworks into practical settings. Accounting curricula are designed to enhance education and training, preparing skilled graduates for professional accounting roles. There is a sustained academic focus on expanding educational opportunities beyond traditional classroom environments, emphasizing practical application. This focus ensures that a well-structured accounting curriculum fosters comprehensive knowledge, practical expertise, and critical skills, enabling graduates to effectively meet the diverse demands of the dynamic accounting industry (Clark & Whitelegg, 1998). The effectiveness of educational experiences can be undermined by differing expectations between interns, who are primarily focused on learning, and supervisors, who prioritize performance (Jackling & Natoli, 2015). This study aims to identify and analyze the gaps in expectations related to the value of internships, skill development, and professional behavior, emphasizing their influence on the overall effectiveness of internships. The research employs quantitative methods, including the Mann-Whitney U test, to provide practical insights for educators and industry professionals.

Employer interest in technical skills and internship experiences

Strong support for Hypothesis 3 indicates supervisors prefer students with prior internship experiences, as demonstrated by the Mann-Whitney test ($U = 1087$, $p < 0.01$). This demonstrates to hiring managers the practical importance of

internship experience in preparing students for the future working environment. This aligns with Gault *et al*. (2000) and Weible (2009), who assert that internships provide a clear link between academic preparation and organizational readiness in the hiring process. Internships are highly valued because they provide practical experience in applying theoretical knowledge and enhance skills such as problem-solving, teamwork, and adaptability, all of which directly impact job performance and career readiness. When hiring interns, supervisors seek out for traits such as initiative, writing ability, and oral communication skills - areas that Sapp and Zhang (2009) identified as requiring significant improvement for workplace success. This underscores the importance of incorporating these skills into courses, internship preparation seminars, and transitional programs to better prepare students for workplace demands.

Expectations of intern initiative

Substantial evidence supports Hypothesis 4, as demonstrated by the Mann-Whitney test results ($U = 993.50$, $p < 0.01$) for interns 'should take initiative'; ($U = 1256$, $p = 0.01$) for "interns should be highly motivated". Jackling and Natoli (2015) found a difference between supervisors' and interns' expectations. Supervisors expect interns to demonstrate greater initiative than interns believe they need to. This study also identified this gap, revealing a mismatch in expectations. Supervisors highly value accounting graduates who demonstrate initiative, as it indicates their potential to succeed in a dynamic work environment (Jackling & Natoli, 2015). This includes solving problems on their own or communicating well. To meet internship needs, accounting students are working on getting ready for the workplace and applying accounting principles in real-life situations.

Discussion

This study highlights significant perceptual gaps between Chinese accounting interns and their supervisors, supported by Mann-Whitney U tests supporting all four hypotheses ($p < 0.05$). Grounded in Experiential Learning Theory (ELT) (Kolb, 1984), Social Cognitive Career Theory (SCCT) (Lent *et al*., 1994), and Situated Learning Theory (SLT) (Lave & Wenger, 1991), these findings reveal misalignments in expectations that hinder internship efficacy. Insights from Malaysian interns (Low *et al*., 2024) further contextualize these gaps, emphasizing cultural, educational, and theoretical underpinnings. By comparing Western and Chinese internship models, this discussion identifies strategies to improve internship outcomes and graduate employability.

H1: Perceptions of internship value for employment

Hypothesis 1 ($U = 1321.50$, $p = 0.02$) shows interns prioritize personal growth, whereas supervisors focus on organizational productivity. This aligns with Knouse and Fontenot (2008), who found U.S. interns view internships as skill-building, while employers emphasize operational contributions. In China, collectivist norms intensify this divide, shaping supervisors expectations for collective contributions (Tjosvold *et al*., 2003). Similarly, Malaysian interns prioritize confidence-building, while supervisors view internships as talent pipelines (Low *et al*., 2024).

Western studies, such as Wilton (2012), echo this tension, finding U.K. employers prioritize immediate value, while interns seek long-term career development. Structured workshops combining reflective journals and performance metrics could mitigate these mismatches, extending ELT by addressing cultural and organizational learning dynamics (Urquia-Grande & Pérez-Estébanez, 2020). These strategies are particularly relevant for Eurasian educational systems facing similar collectivist norms.

H2: Internship's role in academic performance

These cultural influences shape H1 and inform H2, as discussed below. Following the findings on internship value (H1), Hypothesis 2 ($p < 0.05$) reveals interns prioritize transversal skills (e.g., teamwork), while supervisors prioritize domain-specific competencies. SLT frames interns' learning as peripheral participation in workplace communities (Lave & Wenger, 1991). In China, exam-centric education fosters interns' focus on broad skills, while supervisors emphasize technical expertise (Yi, 2018). Malaysian interns similarly struggle to apply theoretical knowledge in practice, reflecting systemic educational challenges common in Eurasian regions (Low *et al*., 2024).

Western studies also reveal alignment gaps; for example, Siegel *et al*. (2010) found U.S. interns emphasize personal growth, while supervisors expect measurable academic outcomes. Authentic assessments, such as reflective portfolios, could bridge these gaps by integrating academic and professional learning (Nyanjom *et al*., 2020).

H3: Employer interest in technical skills

Shifting the focus to Hypothesis 3, which pertains to employers' emphasis on technical skills, the results ($U = 1087$, $p < 0.01$) indicate a disparity where interns focus on soft skills, while supervisors value technical proficiency, especially in accounting software and audit tasks. ELT explains this as a divergence in learning stages, with interns prioritizing concrete experiences and supervisors expecting technical mastery (Kolb, 1984). Rapid digitalization in China exacerbates this gap, demanding adaptive curricula (Pan & Seow, 2016). Similar challenges are

noted in Malaysia (Low *et al*., 2024) and the U.K. (Paisey & Paisey, 2010), where curriculum-industry misalignment limits technical preparedness.

H4: Expectations of intern initiative

To conclude the hypothesis testing, Hypothesis 4 ($U = 993.50$, $p < 0.01$ for initiative; $U = 1256$, $p = 0.01$ for motivation) which deals with expectations around intern initiative reveals that supervisors expect proactive engagement, while interns hesitate to act autonomously. SLT frames this as a challenge in transitioning to workplace participation (Lave & Wenger, 1991). Cultural norms, such as *mianzi* (face-saving) discourage Chinese interns from acting independently, similar to reliance on senior guidance among Malaysian interns (Low *et al*., 2024).

Wilton (2012) found that U.K. interns also require explicit guidance for initiative, highlighting a global need for mentorship. Pre-internship workshops on proactive communication could foster autonomy, enhancing SCCT by linking mentorship to self-efficacy (Lent *et al*., 1994).

Implications for Academia and Industry

The perceptual gaps across H1–H4 reflect China's exam-centric education and collectivist workplaces, with parallels in Western contexts (Siegel *et al*., 2010; Wilton, 2012). Universities should align curricula with industry needs through advisory boards, incorporating *guanxi* (relationship-building) into mentorship to enhance intern integration (To & Lung, 2020). Authentic assessments, modular technical training, and digital feedback platforms could address skill disparities, particularly in virtual internships (Yi, 2018). These strategies extend ELT, SCCT, and SLT, fostering workforce-ready graduates and strengthening academia-industry collaboration.

Structured mentorship programs and pre-internship modules on workplace acculturation (Rothman, 2017) are also essential. Systematic feedback mechanisms, including peer evaluations, enhance skill retention and professional growth (Lewis & McFarlane, 2024). Cross-sector collaboration is critical to establish evaluative benchmarks like problem-solving agility and adaptive resilience, optimizing graduate employability.

Internship program improvement

Curriculum alignment: Universities should align internship curricula with industry requirements. O'Neill (2010) emphasizes revising evaluation strategies to assess practical competencies such as teamwork, communication, and technical proficiency. Comprehensive rubrics encompassing leadership, technical skills, and communication can standardize evaluations, addressing the perception and skill gaps identified by Sauder *et al*. (2019) and Maelah *et al*. (2014).

Mentorship and feedback: Structured mentorship programs and regular feedback sessions can enhance interns' professional growth. Washor (2015) highlights how coaching and career workshops enhance outcomes. Consistent feedback meetings between supervisors and interns foster skill retention, aligning with industry standards and enhancing employability.

Industry collaboration: Collaboration with industry partners ensures internship programs remain relevant to evolving practices. Networking opportunities, such as industry panels and mixers, help students build connections and gain insights into their fields (Washor, 2015). These relationships enhance educational outcomes, increasing employment satisfaction and career advancement (Maelah *et al*, 2014).

Conclusions

This study finds major differences in how Chinese accounting interns and their supervisors see and expect the value of internships, skill development, and professional behavior. Interns focus on personal growth and cross-functional skills, while supervisors focus on technical skills and productivity in the workplace. This shows how culture and education shape their views. The results support organized cooperation between schools and businesses, like using competency-based curricula, formal mentorship programs, and standardized tests to close the gaps in expectations. Structured collaboration between academia and industry, incorporating competency-based curricula, formal mentorship, and standardized assessments, can enhance internship outcomes by aligning educational programs with industry requirements. This method helps people learn skills that will help them get jobs, makes them more employable, and strengthens the talent pipelines of organizations.

Limitations

This study offers valuable insights into the perceptual disparities between Chinese accounting interns and their supervisors but is subject to several limitations that contextualize the findings and guide future research.

First, the sample size (78 interns, 43 supervisors) from the Macau public university's accounting program limits generalizability to broader contexts, such as multinational firms or non-traditional accounting sectors (Field, 2018; Sellers & Fogarty, 2010). The focus on a single institution may reflect context-specific factors, such as China's exam-centric education and collectivist workplace norms, which may not apply universally (Yi, 2018). A larger, more diverse sample could better capture varied organizational cultures and expectations. The current sample size limits generalizability to broader populations, suggesting future research with larger, multi-institutional samples.

Additionally, reliance on self-reported survey data introduces risks of social desirability bias and recall inaccuracy (Stuart & Grimes, 2009), which may be mitigated in future studies through triangulation with objective measures like performance metrics. Interns may overstate skill acquisition or satisfaction to meet academic expectations, while supervisors may prioritize productivity over developmental feedback, particularly for technical competencies (H3). Triangulating data with objective measures, such as performance metrics or supervisor evaluations, could enhance validity in future interdisciplinary studies.

Third, the cross-sectional design and quantitative approach restrict the analysis of temporal dynamics and nuanced cultural factors. For instance, interns' focus on personal growth (H1) or supervisors' expectations of initiative (H4) may evolve over time, a dynamic better captured through longitudinal studies (Bellini *et al*., 2002). Additionally, cultural influences, such as *guanxi* (relationship-building) or the impact of exam-centric education on academic perceptions (H2) could be explored through qualitative methods, such as interviews or focus groups. Non-parametric Mann-Whitney U tests, required due to non-normal data, and item-level analysis limit statistical power and the ability to capture overall perceptual trends compared to total score analysis (Pallant, 2020). Future research could combine item-level and total score analyses, alongside mixed methods, to balance specificity and generalizability in Eurasian educational contexts.

Further Research

To address the limitations identified and expand the field's understanding of internship dynamics, several further research avenues are proposed:

Longitudinal studies: Future research should track intern-supervisor dyads across the different phases of internships to examine how expectations (e.g., H1 on value, H4 on initiative) and skill assessments (e.g., H3) evolve. Studies could also assess long-term career impacts, such as job placement rates and leadership progression, to evaluate internships' enduring influence on employability (Wan *et al*., 2013; Chadwick *et al*., 2024). Longitudinal designs could clarify whether interns' focus on personal growth converges with supervisors' productivity metrics over time, informing targeted curricular reforms.

Qualitative investigations: To explore the underlying reasons for persistent disparities, qualitative methods such as narrative interviews or focus groups could be adopted. Thematic analysis might uncover how cultural factors, such as collectivism or *guanxi*, shape interns' deference to authority (H4) and readiness for unstructured problem-solving (H3) (Jaw *et al*., 2007). Such approaches could reveal context-specific drivers of misalignment, guiding culturally sensitive interventions in Eurasian higher education.

Post-pandemic modality comparisons: The rise of virtual and hybrid internships post-pandemic presents new opportunities for research. Studies could explore whether remote work reduces supervisors' emphasis on initiative (H4) or hinders

skill acquisition due to limited mentorship (Teng *et al*., 2021). Evaluating digital tools, such as AI-driven feedback platforms, could bridge perceptual gaps in virtual settings.

Future research with a detailed roadmap can build upon these findings and further explore the perceptual disparities between interns and supervisors in the Chinese context. Employing longitudinal and mixed-methods approaches may yield a more nuanced understanding of these dynamics. Such research can enhance internship efficacy, and foster workforce-ready graduates in China's accounting sector.

References

Ajayi, L., & Lee, S. K. (2005). Perceptual differences between intern teachers and university supervisors on the expectations and preferences for the fieldwork program. *Education 3-13*, *126*, 259–274.

Albu, N., Calu, D. A. S., & Guse, R. (2016). The role of accounting internships in preparing students' transition from school to active life. *Accounting and Management Information Systems*, *15*(1), 131–153. https://ssrn.com/abstract=2862053

Azila-Gbettor, E. M., Mensah, C., Quarshie, A. N. K., & Abiemo, M. K. (2024). Thematic, research design and theory application of business internship research: A systematic review. *Cogent Education*, *11*(1), Article 2331270. https://doi.org/10.1080/2331186X.2024.2331270

Bellini, S., Gambi, D., & Pandolfi, S. (2002). Longitudinal study of internship outcomes in professional training. *Journal of Career Development*, *29*(3), 187–201. https://doi.org/10.1177/089484530202900304

Chadwick, I. C., Landry, G., Lefter, A. M., & Panaccio, A. (2024). Improving school-to-work transitions: Antecedents of high-quality intern-supervisor exchanges. *Journal of Career Assessment*, *33*(2), 264–283. https://doi.org/10.1177/10690727231152249

Clark, S. C., & Whitelegg, J. (1998). The value of experiential learning in preparing students for professional roles. *Journal of Accounting Education*, *16*(3–4), 287–299. https://doi.org/10.1016/S0748-5751(98)00027-6

Gault, J., Redington, J., & Schlager, T. (2000). Undergraduate business internships and career success: Are they related? *Journal of Marketing Education*, *22*(1), 45–53. https://doi.org/10.1177/0273475300221006

Hall, M., Stiles, G., Kuzma, J., & Elliott, K. (1995). A comparison of student and employer expectations with regard to business internships. *Marketing Education Review*, *5*(3), 41–49. https://doi.org/10.1080/10528008.1995.11488513

He, Y., & Teng, Y. (2023). Impact of internship quality on entrepreneurial intentions among Chinese business students. *Entrepreneurship Education*, *6*, 131–150. https://doi.org/10.1007/s41959-023-00094-8

Jackling, B., & Natoli, R. (2015). Employability skills of international accounting graduates: Internship providers' perspectives. *Education + Training*, *57*(7), 757–773. https://doi.org/10.1108/ET-08-2014-0093

Jamison, K., & Clayton, J. (2016). Exploring the experiences of administrative interns: Implications for university preparation programs. *Journal of Educational Administration*, *54*(5), 514–536. https://doi.org/10.1108/JEA-02-2015-0020

Jaw, B.-S., Ling, Y.-H., Wang, C. Y.-P., & Chang, W.-C. (2007). The impact of culture on Chinese employees' work values. *Personnel Review*, *36*(1), 128–144. https://doi.org/10.1108/00483480710716759

Knouse, S. B., & Fontenot, G. (2008). Benefits of the business college internship: A research review. *Journal of Employment Counseling*, *45*(2), 61–66. https://doi.org/10.1002/j.2161-1920.2008.tb00045.x

Kolb, D. A. (1984). *Experiential learning: Experience as the source of learning and development*. Prentice-Hall.

Lave, J., & Wenger, E. (1991). *Situated learning: Legitimate peripheral participation*. Cambridge University Press.

Lent, R. W., Brown, S. D., & Hackett, G. (1994). Toward a unified social cognitive theory of career and academic interest, choice, and performance. *Journal of Vocational Behavior*, *45*(1), 79–122. https://doi.org/10.1006/jvbe.1994.1027

Lewis, K., & McFarlane, D. (2024). Peer feedback in continuous professional development. In *Continuous professional development* (pp. 132–146). CRC Press.

Low, M., Botes, V., & Dela, D. (2024). Bridging the expectation gap in accounting internships: Insights from Malaysia. *Accounting Education*, *33*(1), 87–104. https://doi.org/10.1080/09639284.2023.2186213

Maelah, R., Muhammaddun Mohamed, Z., Ramli, R., & Aman, A. (2014). Internship for accounting undergraduates: Comparative insights from stakeholders. *Education + Training*, *56*(6), 482–502. https://doi.org/10.1108/ET-09-2012-0088

Maertz, C. P., Stoeberl, P. A., & Marks, J. (2014). Building successful internships: Lessons from the research for interns, schools, and employers. *Career Development International*, *19*(1), 123–142. https://doi.org/10.1108/CDI-03-2013-0025

Narayanan, V. K., Olk, P. M., & Fukami, C. V. (2010). Determinants of internship effectiveness: An exploratory model. *Academy of Management Learning and Education*, *9*(1), 61–80. https://doi.org/10.5465/amle.9.1.zqr61

Nyanjom, J., Goh, E., & Yang, E. C. (2020). Integrating authentic assessment tasks in work-integrated learning: Hospitality internships. *Journal of Vocational Education and Training*, *75*(2), 300–322. https://doi.org/10.1080/13636820.2020.1840549

O'Neill, N. (2010). Internships as a high-impact practice: Some reflections on quality. *Peer Review*, *12*(4), 4–8.

Paisey, C., & Paisey, N. J. (2010). Developing skills via work placements in accounting: Student and employer views. *Accounting Forum*, *34*(2), 89–108. https://doi.org/10.1016/j.accfor.2009.06.001

Pallant, J. (2020). *SPSS survival manual: A step-by-step guide to data analysis using IBM SPSS* (7th ed.). Routledge.

Pan, G., & Seow, P.-S. (2016). Preparing accounting graduates for digital revolution: A critical review of information technology competencies and skills development. *Journal of Education for Business*, *91*(3), 166–175. https://doi.org/10.1080/08832323.2016.1145622

Reese, H. W. (2011). The learning-by-doing principle. *Behavioral Development Bulletin*, *17*(1), 1–19. https://doi.org/10.1037/h0100597

Rothman, M. (2017). Employer assessments of business interns. *Higher Education, Skills and Work-based Learning*, *7*(4), 369–380. https://doi.org/10.1108/HESWBL-07-2017-0040

Sapp, D. A., & Zhang, Q. (2009). Trends in industry supervisors' feedback on business communication internships. *Business Communication Quarterly*, *72*(3), 274–288. https://doi.org/10.1177/1080569909336450

Sauder, M. H., Mudrick, M., Strassle, C. G., Maitoza, R., Malcarne, B., & Evans, B. (2019). What did you expect? Divergent perceptions among internship stakeholders. *Journal of Experiential Education*, *42*(2), 105–120. https://doi.org/10.1177/1053825918818589

Sellers, R. D., & Fogarty, T. J. (2010). The cost of experiential learning: An analysis of internship programs in accounting. *Issues in Accounting Education*, *25*(4), 677–695. https://doi.org/10.2308/iace.2010.25.4.677

Siegel, P. H., Blackwood, B. J., & Landy, S. D. (2010). Accounting internships: A win-win arrangement. *Accounting Educators' Journal*, *20*, 81–97.

State Council of the People's Republic of China. (2023). *Notice on issuing the ethical review measures for human life sciences and medical research*. https://www.gov.cn/zhengce/zhengceku/2023-02/28/content_5743658.htm

Stuart, G. S., & Grimes, D. A. (2009). Social desirability bias in family planning studies: A neglected problem. *Contraception*, *80*(2), 108–112. https://doi.org/10.1016/j.contraception.2009.02.009

Sui, F., Chang, J., & Hsiao, H. (2020). What core competences can students learn from off-campus internship? *2020 IEEE International Conference on Industrial Engineering and Engineering Management (IEEM)*, 640–644. https://doi.org/10.1109/IEEM45057.2020.9309720

Teng, C., He, Y., & Low, M. (2021). Supervisors' expectations of accounting interns: A qualitative study. *Journal of Accounting Education*, *57*, Article 100756. https://doi.org/10.1016/j.jaccedu.2021.100756

To, W. M., & Lung, J. W. (2020). Factors influencing internship satisfaction among Chinese students. *Education + Training*, *62*(5), 543–558. https://doi.org/10.1108/ET-01-2020-0023

Tjosvold, D., Law, K. S., & Sun, H. (2003). Collectivistic and individualistic values: Their effects on group dynamics and productivity in China. Group Decision and Negotiation, 12(3), 243–263. https://doi.org/10.1023/A:1023383200180

Urquia-Grande, E., & Pérez-Estébanez, R. (2020). Bridging the gap between academic and professional expectations in accounting internships. *Accounting Education*, *29*(3), 237–259. https://doi.org/10.1080/09639284.2020.1726458

Vestergaard, S. K., Nørgaard, L. S., Traulsen, J. M., & Kaae, S. (2017). Pharmacy interns' perception of their professional role. *American Journal of Pharmaceutical Education*, *81*(1), Article 10. https://doi.org/10.5688/ajpe81110

Wan, C. S., Yang, J. T., Cheng, S. Y., & Su, C. (2013). A longitudinal study on internship effectiveness in vocational higher education. *Educational Review*, *65*(1), 36–55. https://doi.org/10.1080/00131911.2011.634590

Washor, K.S. (2015). *Bridging the soft-skill gap from education to employment through internships* [Doctoral dissertation, University of Rhode Island]. ProQuest Dissertations and Theses Global.

Weible, R. (2009). Are universities reaping the available benefits internship programs offer? *Journal of Education for Business*, *85*(2), 59–63. https://doi.org/10.1080/08832320903252397

Wilton, N. (2012). The impact of work placements on skills development and career outcomes for business and management graduates. *Studies in Higher Education*, *37*(5), 603–620. https://doi.org/10.1080/03075079.2010.532548

Yi, G. (2018). Impact of internship quality on entrepreneurial intentions among graduating engineering students of research universities in China. *International Entrepreneurship and Management Journal*, *14*, 1071–1087. https://doi.org/10.1007/s11365-017-0491-2

Zehr, S. M., & Korte, R. (2020). Student internship experiences: Learning about the workplace. *Education + Training*, *62*(3), 311–324. https://doi.org/10.1108/ET-11-2018-0236