



# Accounting Internship Experiences in Workplace English Communication

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Undergraduates learn and gain valuable experiences in the real workplace setting through the internship programme arranged by their university. Many studies reported on the benefits of internship in enhancing undergraduates' attributes, generic skills and job competencies but less empirical studies have been carried out on workplace communication skills. This paper presents the findings on the accounting interns' insights of the workplace English communication that they experienced during their six-months internship at the companies they are attached to. It also aimed to contribute to the limited in-depth study of internship experiences especially among the university undergraduates. Face to face semi-structured interviews were conducted on five accounting interns and also two managers and a supervisor from the internship company. The transcripts of the interview data were validated and coded into emerging themes and sub-themes using the thematic analysis by Braun & Clarke, (2006). The Cohen's Kappa Reliability Test was conducted where the coding, themes and sub-themes were checked and verified against the corresponding excerpts by three inter-rater experts. The findings unravelled that the accounting interns have enhanced their workplace English communication particularly in writing and speaking skills. This study should assist English as a second or foreign language practitioners in higher learning institutions in designing an English syllabus that is relevant to enhance undergraduates' English communication skills.

**Keywords:** *internship experiences, workplace communication skills, accounting interns.*



## INTRODUCTION

Internship as a form of work-integrated learning (WIL) programmes provide learning opportunities for undergraduates to experience professional practice and activities related to the application of knowledge learnt. Most undergraduates will gain numerous benefits from the internship that they have to undergo during their degree programme. According to Cheong et al (2014), the experience the interns learnt during the internship exceeded their learning in the classroom as they developed their presentation and people skills and also learnt to be more independent. Sawani et al. (2016) stated that the interns' lack of reporting and communications were due to the objective of the university internship programme in providing an avenue for technical application of academic knowledge acquired and the intern's role was only to provide technical support for reporting purposes.

Higher learning institutions play an important role in ensuring that their undergraduates will be able to find employment within their chosen career and effective internship is one of the means to improve undergraduates' chances of getting a job after graduation. According to Pham et al. (2018), during the internship, undergraduates have the opportunity to obtain and enrich their insights into the real-world work setting within the scope of their disciplines. Consequently, interns can learn much about their future workplace communication needs, through such means as handling workplace tasks and interacting with colleagues who are experienced members of their community of practice, O'Donovan (2018). When interns learn more about their workplace communication needs, in particular the communication skills that they currently lack, they are more likely to be motivated to improve these skills (Chan 2021).

Studies conducted in Malaysia specifically by Sawani et al. (2016), and Abu, Yusof and Tahir (2011) demonstrated the contribution of internship to the development of undergraduates' generic skills, in particular time management, oral communication and working in group. Students learn more from experiential activities than through classroom experiences and they often perform better in their studies after returning from their internship (Binder et al., 2015). There has been no empirical data in past studies that amplifies the impact of internship on students' progress in their workplace English communication skills. No findings have been sought to relate the pedagogies used in enhancing students' language use in the accountancy field of work. This study thus sought to explore how the accounting interns have improved in their workplace English communication and identify the skills they have developed the most while engaging in several workplace communication tasks during their internship.



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## LITERATURE REVIEW

### **The Importance of English Communication skills**

The importance of having good communication skills among graduates have been widely discussed in the literature. It is paramount to discuss what constitutes good communication skills that each graduate should possess to ensure effective communication in the workplace. Graduates must be able to communicate effectively, compose emails in a professional tone, and deliver good presentations to both small and big audiences. They must be able to communicate effectively, compose emails in a professional tone, and deliver good presentations to both small and big audiences. Low, Dela Rue and Allen (2016) affirmed that accounting graduates who possess both oral and written communication skills are highly valued by employers as technical accounting skills can be learnt while graduates are 'on the job'.

Studies on the English language communicative needs at the workplace in Malaysia have been carried out mostly with engineering undergraduates (Kassim and Ali 2010; Marzuki et al. 2013; Abdullah et al. 2014). According to Abdullah et al. (2014), participation in the communicative tasks such as meetings, discussions, presentation and socialising with colleagues would only be possible if undergraduates have the language skills and the necessary language competencies to express themselves. Kassim and Ali (2010) reported engineering employees' English communication is frequently used with colleagues from international branches and offices and also more frequently with clients and customers compared to suppliers and contractors. Evidently, studies on the needs and use of English language in the workplace for accounting undergraduates seem lacking in the literature. However, these studies on English communication needs of engineering and business undergraduates provide a basis for the present study to understand the scenario of workplace English communication.

Many researchers have outlined suggestions to improve the communication skills of accounting graduates. Jaafar, Zakaria and Abd Rasheid (2018), Low, Dela Rue and Allen (2016), and Shamsuddin, Mohamad Ibrahim and Ghazali (2015) suggested activities such as conducting more group discussions, presentations and writing practice. Oral communication activities would boost the confidence of accounting graduates and gradually improve their oral and written communication skills in English. In addition, Ghani, Rappa and Gunardi (2018) suggest HLIs to strategise on ways to improve graduates' communication skills by incorporating soft skills assessment such as presentation skills and leadership in group discussion. The past studies believe that accounting graduates' weakness in communication skills can be improved if various oral and written communication activities are given more emphasis in the classroom.



### **Studies on Accounting Graduates' English Communication**

Employers were not satisfied with the communication skills of the accounting interns and blamed the graduates' preference of using the Malay language at the workplace as barriers to communicating well in English. (Jaafar, Zakaria and Abd Rasheid, 2018 and Abdul Kadir and Wan 2015). They considered the wide use of the Malay language during lectures in some universities hindered the accounting graduates from developing good English communication skills. Jaafar, Zakaria and Abd Rasheid (2018) also mentioned that the lack of self-confidence inhibited the accounting graduates from performing consistently with the standards of the profession and the norms of the environments in the accountancy industry. Sawani et al. (2016) reported dissatisfaction among employers of accounting firms that the interns faced problems in communicating their ideas and preparing technical reports. The accounting graduates' ability to write in English was relatively low to enable them to compete professionally in the global job market, Saad and Idris (2015).

The review on related studies concerning accounting undergraduates in Malaysia suggested that low language proficiency and poor communication skills hamper undergraduates' performance during internship and employment. Heang, Mee and Huei (2019) reported that their respondents' communication skills were inadequate and this affected their job performance. Lee et al. (2013) revealed that many newly hired accounting graduates in Malaysia lack good command of both oral and written language skills in English despite having excellent academic performance. This clearly indicates that interns do face language and communication problems during their internship especially in speaking and writing skills.

Past studies have identified that undergraduates need to improve on certain areas that included taking initiatives, writing skills and oral communication skills, (Velez and Giner, 2015 and Gribble, Blackmore and Rahimi 2015), improvement in workplace communication skills in English, Siriwardane, Low and Blietz (2015). These aforementioned studies have provided evidence that the accounting interns lacked the skills to communicate ideas effectively and faced problems in writing skills. However, very little in-depth studies have been researched on accounting interns' experiences in their workplace English communication. It is paramount to learn from internship experiences related to what students and intern supervisors and managers experienced, and also what they learned from these experiences, Zehr and Korte (2020). Abdul Kadir and Wan (2015) proposed further research to examine students' efforts and viewpoint on how their English communication skills can be improved.

Consequently, graduates who have low English language competency and lack the necessary workplace communication skills would face problems and challenges in the real workplace setting. It is evident that not much literature and research is available on accounting interns' English communication skills in the workplace especially in the local context and this warrants an exploration of this issue. Based on this gap identified in the literature, this study intended



to investigate the experiences faced by accounting undergraduates in their workplace English communication during their internship.

### **Undergraduates Internship Experiences**

In many studies, undergraduates participating in internship have been reported to improve their employability by enhancing their real-world abilities. Through the internship, undergraduates gain a wide range of non-technical skills such as maturity, team building, negotiation, communication and interpersonal skills, (Barton et al. 2017, and Gribble and McRae 2015). According to Velez and Giner (2015), internships enhance undergraduates' skills and competencies in job skills and social skills; provide undergraduates with better understanding of career paths; and help develop realistic job expectations. Machart (2017) wrote about interns' experiences in Malaysian tertiary language education and reported with sufficient direction and assistance from supervisor and co-workers, interns benefit positively from their internship.

Undergraduates who completed their internship not only benefit professionally; but also enhance their social skills and competencies as they are required to communicate well during their internship. Although many studies have shown that internships provide valuable opportunities for students to learn about the use of English in specific professions, very little has been explored on promoting language learning in internship programmes. Chan (2018) claimed that more focus has been placed on supporting language learning in academic settings. Consequently, more attention should be paid to finding ways to maximise learning of workplace communication for students' internship.

Students would not learn much about their professional and workplace communication needs from their internship if they are left without any guidance. According to Chan (2018), well-designed learning activities similar to those used in class should be used to support out-of-class learning of workplace communication during internship. An eclectic module was designed to help university students in Hong Kong discover their own workplace communication needs, Chan (2018). Students wrote their reflections on their WIL experience and gave their opinions on the impact of the module on their learning of workplace communication. According to Cheong et al. (2014), interns' feedback is crucial in ensuring that the entire program meets their expectation and to gain rich insights of the interns' experience, in-depth interviews were suggested.

Most studies that investigated the communication skills of accounting graduates in Malaysia used quantitative research method such as survey questionnaires (Ghani, Rappa and Gunardi 2018; Jaafar, Zakaria and Abd Rasheid 2018, and Shamsuddin, Mohamad Ibrahim and Ghazali 2015). Low, Dela Rue and Allen (2016) and Abdul Kadir and Wan (2015) used a mixed method mode of both quantitative and qualitative method such as survey questionnaire

and interviews to gauge accounting graduates' communication skills. This clearly shows that not many studies have been carried out using the qualitative method and this justifies the need to carry out the present study.

## RESEARCH METHOD

This study employed a qualitative research method using a multiple-case study design to investigate the experiences of the accounting interns in their workplace communication. The main data of the present study were derived from face to face semi-structured interviews with five accounting undergraduates and also with two managers and a supervisor from the company involved in the internship conducted early 2019 before the covid 19 pandemic hit the nation 2020. The interview data were transcribed, analysed and coded in different themes and sub-themes using the thematic analysis by Braun & Clarke, (2006). The data was validated by three inter raters using Cohen's Kappa Reliability Test.

### Participants

The participants were five final year undergraduates selected from the School of Accountancy, Faculty of Economics and Management, Universiti Kebangsaan Malaysia (UKM). In a qualitative research method, it is not uncommon to have a smaller size number of sampling as often, the researcher is more concerned to acquire a more in-depth understanding of a phenomenon. As claimed by Dworkin (2012), many articles, book chapters, and books recommend guidance and suggest anywhere from 5 to 50 participants as adequate.

The interns were labelled as Int L, Int K, Int N, Int R and Int A. Two managers were labelled as Mgr Int L and Mgr Int AA. A supervisor, Spv Int A were also interviewed to triangulate findings from the interns' data. The demographic data of the interns is presented in Table 1 below. Three interns were attached at three different Chartered Accounting companies referred as CA1, CA2 and CA3 while two others at an oil and gas company (O&G).

**Table 1:** Profile of Interns

	<b>Interns</b>	<b>Company</b>	<b>Sex</b>	<b>Age</b>	<b>MUET</b>
1	Int L	CA1	Male	22	4
2	Int K	CA2	Male	22	2
3	Int N	O&G	Male	23	4
4	Int R	O&G	Female	24	3
5	Int A	CA3	Male	22	3



## Data Analysis

The data analysis for the findings utilized the qualitative method. The responses from the face-to-face interviews with the interns and the managers and supervisor were transcribed and coded using NVIVO software. The responses from the participants were individually selected and analysed before they were entered and coded using different themes. Braun and Clarke's, (2006) six step of thematic analysis was adopted for the analysis of the data. A content analysis of the interviews' (Itv) responses was categorized based on several aspects such as the different skills of listening and speaking, reading, writing in the workplace English communication needs and also other experiences in English communication at the workplace. These different categories of codes and themes were analysed, interpreted and later validated by three independent coders using the Cohen's Kappa Reliability Test.

## FINDINGS

### Workplace English Communication Skills

The following findings report the English communication skills that the interns were involved in and how they managed their communication skills based on the needs of their job requirements. The discussion also includes the improvements that they have made in their workplace English communication skills through the internship. Most of the interns were involved in all the four skills of listening and speaking, reading and writing when carrying out the tasks assigned to them.

The following paragraphs present the views of the managers and the supervisor on the communication skills of the interns. The managers and supervisor seemed satisfied with the interns' English communication skills; as the manager, Mgr Int A, stated, *"Actually, not much problem on their English communication ah. So fa::r, okay ah, so far so good lah. I didn't see any (problem)"* (Itv Mgr Int A). Additionally, the supervisor claimed, *"Ahh:: I think, uh it's an eye-opening for them lah. How we discuss, it's either professional matters, or:: simply casual talking, after the meeting"* (Itv Spv Int A). Another manager, Mgr Int L, commented positively on Int L, *"He:: can, blend in very well with the-the staff. Uh-uh"* (Itv Mgr Int L).

In general, the managers and the supervisor did not feel the interns were facing much problem in their communication at the workplace. They were positive of the communications skills displayed by their interns, where Int L and Int A were described to be more proficient in their English in carrying out and completing the tasks to them. However, this study was not able to get the manager and supervisor's views of Int K, Int R and Int N who seemed to face some difficulties in carrying out the tasks assigned to them because of their lack of English proficiency and also the relevant knowledge and skills pertaining to the tasks. As mentioned

by Spv Int A, the internship is an eye-opener for the interns to learn how a discussion is carried out either for professional matters or for informal purposes.

Table 2 presents a summary of the findings which exemplify the different tasks and communication skills that the interns were involved in. The tasks that the interns had to perform have helped them learn and improve themselves in the respective workplace communication skills. Most importantly, the tasks also reveal the necessary workplace communication skills that the language practitioners should include in preparing accounting undergraduates for their future profession.

**Table 2:** Workplace English communication skills during internship

<b>English Communication Skills</b>			
Sub subthemes	With clients	With colleagues	With superiors
Listening & Speaking	Call the bank Fix audit date Audit interview	Meet & discuss Listen & follow instructions Carry out audit field	Listen & ask questions
Reading	Company reports Documents	E-mails	
Writing	Audit reports E-mails		Paper board Bulletin board

### **Listening and Speaking skills**

The interns gained valuable experience with regard to listening and speaking skills as most of the interns used English especially for formal communication with their supervisors and clients. In responding to the communication skills that the interns were most engaged to, Int A confirmed that it was the speaking skill. He said that,

*“For English, first uhh in speaking because I need to uhm...communicate in English with colleagues, with the directors, with the clients”*(Ivt Int A).

Int A explained that in carrying out the audit, they worked in teams and had to attend a meeting to discuss the delegation of work for the auditing session. Int A illustrated the tasks he had to carry out before the audit session:

*If you’re doing the audit, you have a team. Maybe five people, four or five, depends on the company. An::d we need to communicate with each other, yeah. We need to: separate the jobs, we need to uhh we need to discuss what is the problem, what is the risk, what is, what we need to do before this audit field?* (Ivt Int A)



According to Int A, in order to write his audit report, he had to communicate with the client as illustrated below: *I need to write something like review inside our working paper. Maybe something like why the revenue decrease this year, why the expenses decrease or increase. So I need to elaborate the reasons, in order to know the reason, I need to communicate with the client.* (Ivt Int A). Similarly, another intern, Int N was required to write a report of a certain operation the company was involved in overseas; thus, he had to ask questions and use his negotiation skills to obtain the answers he required if the client was reluctant to talk about it. He had to listen and speak well in order to convince his company's foreign client to give him the information he needed, as he described in the excerpt below:

*Sometimes, you need to ask them, is it anything we need sometimes to dig into err yeah, sometimes they don't want to say anything but we need to forcedly (laugh) ask the information because it's related to our::r operation.* (Ivt Int N)

The interns communicated in English in meetings but the interns' involvement in these meetings was very minimal as some only attended and listened to the discussions in the meeting. Int R explained, "... *speak in English as well, is also required. because especially for formal meetings*" (Ivt Int R). According to her, she asked some questions in the meeting using English, "*It just like ask questions sometimes*" (Ivt Int R). In another situation, Int K had to communicate in English to clients and convince them of what he was explaining. He clarified, "*because we, when we need to deal with client or something like that, uhh we need to speak, we need more to speak ...*" (Ivt Int K). Int K knew he had to speak in English to the clients to gain their confidence during the audit field and he tried hard to convince them that he could.

Int K explained that he had to assist his seniors during audit sessions at other companies in carrying out their task as an auditor. Int K, as well as Int A, also had to make calls to clients to arrange and confirm of their accounting appointment. Int K had to call the bank and he spoke to them in English as he explained in the following excerpt:

*I need uh to communicate ah. Sometime we need to assist our senior, my senior lah. Talk to, call to bank and uh other clients, make a confirmation like do accounting, uh call the bank. So sometimes when we call to bank, uh we need to speaking ah.* (Ivt Int K)

Similarly, Int A also had to call the secretary of the client's company to set an appointment for their statutory audit. He said, "*mostly to the clients or maybe to the company secretary, to set, to set an appointment with them to do, we call as Statutory audit*" (Ivt Int A). Listening and speaking skills are important skills which the interns used extensively when they were engaged in the different tasks during their internship. As a result, they developed their listening and speaking skills and thus improved their workplace communication skills.



### **Reading skills**

Being intern auditors, they had to accompany their seniors in carrying out auditing work at other companies. They had to read several documents before and during the audit session and also prior to writing the audit reports after the audit field ended. By reading the required documents, they would be able to communicate with their clients during the audit interview to obtain the necessary information which would help them in writing the audit reports. The written documents they had to read were company resolutions, financial and audited reports, and legal reports as described by the interns in the excerpts below:

*Yeah. I need to read documents... which is, we need to: read their resolutions, we need to understand the company's resolutions. What are the reso is about... (Ivt Int A)*

*The audited report, the previous audited reports, so I need to (read) .. (Ivt Int L)*

*Legal documents. (Ivt Int N)*

*So I have to read umm what is their analysis, so from there I have to concl::ude it:: and do my work or something like. (Ivt Int R)*

The interns seemed not to face much problems in reading the written documents as they were aware of the needs to read before going for their audit interviews. Int N and R were not involving in any auditing interviews as they were attached in a O&G company but they also need to read documents such as legal reports and analysis report which helped them to complete the tasks assigned.

### **Writing skills**

The interns were assigned to write reports and emails to the office staff and clients. They were aware that they would be required to write using formal business English language and they learnt this while under the supervision of their immediate officer or supervisor. Most of the writing tasks they were assigned involved writing emails and audit reports as indicated in the following excerpts:

*Because I need to write emails, I need to write report. I need to write something like review inside our working paper. (Ivt Int A)*

*Um I think ... it's only e-mails. Because we need to submit a request to the clients so we need to use formal kind of English to-to-to uh something like that lah. (Ivt Int L)*

*... basically err more to writing, writing because err in my, in my section we basically, err make a board paper and to draft the board paper and everything. (Ivt Int N)*

Some of the interns seemed at ease with writing reports as there were provided with prepared templates which only required them to type the numbers and later produce the required report

as described in the following excerpts: *Write report because uhh we have already format, the format. We use the software, so: everything is there. Just put a number, number, number, and then uh the report come out.* (Ivt Int K). Another intern explained, *The reports are all being drafted. So we just insert the –template. Yeah, yeah, template.* (Ivt Int L)

One of the managers (Mgr Int L) advised the interns to be careful with the use of prepared templates or samples in writing their report writing task. She explained that “.. *in terms of e-mail, the letter, yes kita sangat (we are very) particular. In fact kita buat (we make) call over*” (Itv Mgr Int L). She further illustrated the process of how her company did the call over in checking the emails and letters written to ensure they were free of mistakes before being sent out, “*There is a call over. You baca (read), I check, sebab (because) from the date ape sem::ua, kena, (all that, have to)*” (Itv Mgr Int L). According to Mgr Int L, it is crucial for interns to learn and write the audit reports. With proper guidance from their colleagues and supervisor, the interns would be able to write the audit reports. Some of the interns who were involved in writing emails referred to some samples or consulted their seniors before they sent the emails to clients and others. They benefitted by getting themselves involved in the writing process.

The workplace English communication that the interns have experienced is summarised in Table 3 below. Writing skills is the task that has the highest occurrence in comparison to other skills that the interns frequently experienced during their internship. All the interns were involved in writing tasks such as writing emails, and writing reports such as audit reports, board paper and bulletin. In writing the emails and report, they had to read related documents and interview clients to gather the necessary information to ensure they could produce well written emails or reports. Listening and speaking were the second most frequent tasks that the interns were required to do. The interns were involved in interviewing clients during the audit field, calling the banks and the secretary of companies to set appointments for the audit and also involved in discussion or negotiations. Reading was also important because the interns were required to read relevant materials and documents to help their understanding and technical knowledge in order to perform the tasks assigned.

**Table 3:** Frequency of communication skills

	<b>Communication Skills</b>	<b>Int A</b>	<b>Int N</b>	<b>Int R</b>	<b>Int K</b>	<b>Int L</b>	<b>Total</b>
1	Writing	✓	✓	✓	✓	✓	18
2	Listening & Speaking	✓	✓		✓	✓	12
3	Reading	✓		✓		✓	9



As discussed above, the written and oral communication tasks that are ranked as highly important have helped the interns in developing their English workplace communication skills. Similarly, Heang (2019) discovered that report writing and communication with others are two of the most important communication skills at the workplace which are also considered the major early employment problems of accounting graduates in Malaysia. However, as Siriwardane, Low and Blietz (2015) commented, accounting students may not have the opportunity to develop some of these accounting-specific communication skills, unless accounting educators integrate these skills into accounting courses.

### **Conclusion**

The findings show that the accounting interns have enhanced their workplace communication skills during their six-months internship. The internship experience has definitely helped them to reflect and analyse the skills that they are lacking which is a part of the process in experiential learning. Most of the interns expressed their satisfaction with the tasks they were assigned which had enabled them to learn and develop their workplace English communication skills during their internship. The interns gained valuable experience with regard to speaking skills, as most of the interns used English especially when communicating with clients during the audit field and during formal communication with their colleagues and supervisor at the workplace. Language practitioners need to prepare undergraduates with the necessary workplace communication skills in the various job tasks discussed in the findings. It will not only help them prepare for their internship but also to ensure undergraduates possess these skills so that they succeed in their future career as accountants.

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