

Practicum Training Plan and the Work Readiness of BSA Fourth Year Students at Laguna University

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Abstract- *The study focused on identifying the effectiveness of the Practicum Training Plan (PTP) in preparing the Bachelor of Science in Accountancy (BSA) fourth year students of Laguna University for the demands of the professional work environment with sixty-four (64) BSA fourth-year interns and their twenty-eight (28) Host Training Establishment (HTE) supervisors as respondents. The objectives of the study were: 1) To determine the effectiveness of practicum training plan (PTP) in terms of accounting practices during internship season; 2) To assess the work readiness of interns based on their practicum experiences; and 3) To examine the significant relationship between the practicum training plan and the work readiness of the interns. Furthermore, the study addresses the research gap of understanding how an effective internship training plan produces work-ready student interns, as well as the growing disparity between industry trends and higher education practices. This research utilized total population sampling. The study was carried out through survey questionnaire with four-level Likert scale to measure the effectiveness of the PTP and the work readiness of interns based on practicum experiences. The study revealed that interns work performance were moderately effective based on the outlined activities in PTP and very effective as per work readiness based on practicum experiences. Consequently, the study established a significant relationship between the practicum training plan and the work readiness of BSA fourth-year students of Laguna University. However, this relationship is unique across all accounting practices covered by the practicum training plan. The findings offer valuable insights for educators, policymakers, universities, and industry professionals involved in shaping practicum programs. By understanding the strengths and weaknesses of the current program, stakeholders*

can refine and optimize it to better prepare BSA students for successful entry into the workforce, contributing to ongoing improvements in accounting education and the development of work-ready graduates.

Indexed Terms- *Accountancy, Employability, Internship training plan, Practicum training plan, Work readiness*

I. INTRODUCTION

Internship or practicum is considered the most influential stage of students' careers as it allows the students to become work ready, who can make connections between theories and application of the principles that they have learned in the classroom in a real-world setting. The goals and objectives of the internship act as a guide in acquiring the necessary competencies for obtaining a specific job and integrating training into a profitable working experience. In connection, practicum education experience is tailored to the necessary competencies using an internship plan. Based on the Commission on Higher Education CMO-no.104 s.-2017, Article 3, issued by CHED, internship plan refers to the outlined goals and objectives, knowledge, skills, and competencies that the student interns should acquire in training area, assignments, and schedule of activities, among others which formulated or developed by the Higher Education Institution (HEI) and Host Training Establishment (HTE). This will serve as a guide for the student, practicum instructor, and task supervisor during the internship period.

Despite the revised guidelines of the Student Internship Program in the Philippines (SIPP, CMO no.104, and s.2017) and significant studies on the

effect and relation of the internship program to the work readiness of interns, there is a lack of studies focusing on the underlying role of practicum training plan. This research gap limits the researchers' understanding of how an effective internship training plan produces work-ready student interns. Therefore, by integrating the perspectives of graduating student interns and actively engaging with industry partners, the study aims to bridge the gap between the Practicum Training Plan (PTP) and the required skills and competencies of interns. Accordingly, the study's objective is to examine the work readiness of fourth year BSA students and host training establishments (HTE) with relevance to the Laguna University, BSA program's PTP. Furthermore, establishes a connection between the rapidly widening gap between dynamic industry trends and higher education's teaching and learning practices.

II. THEORETICAL BACKGROUND

The theoretical approaches that guided this research are the theories of work adjustment (TWA) by René Dawis and Lloyd Lofquist and experiential learning theory (1984) of David Kolb.

As described by Pineda (2020), TWA is a prominent person-environment (P-E) fit theory, which deals with how a person (P) and environment (E) maintain and increase their level of correspondence. An important concept in the theory of work adjustment pertains to satisfaction and satisfactoriness. Satisfaction is attained when Host Training Establishments (HTE) which represented the environment (E), provide a practicum experience that is suitable to the interns need and satisfactoriness is achieved when interns or the person (P), can sufficiently integrate the activities and competencies on various accounting practices into their work environment. The correspondence of satisfaction between interns and supervisors reinforces the practicum training plan is effective. On the other hand, dissatisfaction may prompt interns to seek adjustment. This could involve providing feedback to improve specific aspects of the PTP. The study's results could initiate a feedback loop where insights gained from interns' satisfaction and objective evaluations of the practicum experiences contribute to adjustments in the PTP, aiming to enhance the overall person-environment fit of interns and HTEs.

On the other hand, in experiential learning theory, Kolb believed that, ideally, learners progressed through the stages to complete a cycle, and, as a result, transformed their experiences into knowledge. Knowledge results from the combinations of grasping and transforming the experience. Learning in this theory can be defined as "the process whereby knowledge is created through the transformation of experience". In connection to the study, this highlights that there were no learning considered if the interns' work performance during internship is ineffective. During the internship, interns directly engage with real-world experiences and apply their learning in several accounting areas guided by the training plan. As a result, generalize conclusions on how the accounting practices align with their theoretical knowledge and identify which accounting activities and competencies under the practicum training plan are most effective and match the industry demand. Through its findings, this theory aids the study by providing a lens for understanding how BSA fourth-year students engage with their practicum experiences and how these experiences can be applied to enhance the design of future practicum training plan. Additionally, educators can tailor interns' practicum experiences to cater to diverse learning styles and preferences.

III. RESEARCH QUESTION OR RESEARCH HYPOTHESIS OR PROBLEM STATEMENT

Particularly, it is conducted to know the effectiveness of Laguna University's practicum training plan (PTP) for Bachelor of Science in Accountancy (BSA) fourth year students and its relationship to the assessment of their work readiness. The effectiveness of PTP was measured through identifying whether the activities/trainings listed under the following accounting practices such as a) general accounting b) auditing c) taxation, d) management accounting, e) financial management, and f) accounting information system, meet the changing demands of work. Meanwhile, the effectiveness of interns' in performing the listed activities and their work performance based on the practicum experiences under a) soft skills: personal effectiveness skills and social skills; and b) hard skills: computer skills and workplace technical skills, as the basis of the assessment of work readiness.

IV. DATA AND METHODS

Descriptive-correlational was employed to determine the relationship between the practicum training plan and the work readiness of BSA fourth year students of Laguna University. This research utilized total population sampling whereby the sixty-four (64) BSA student interns and their twenty-eight (28) volunteered HTE supervisor were the respondents. Participation in this study was strictly confidential and voluntary, and the responses were treated based on research ethics. The study was carried out through survey

questionnaire with four-level Likert scale which used median as statistical tool. This statistic proved valuable in assessing the overall tendency of the data and identifying the response that represented the middle point. Then, Kendall tau for the measurement of the strength of the relationship with a correlation coefficient or marginal error of $\alpha = 0.05$, where a p-value less than the marginal error indicates a statistical relationship.

V. RESULTS

Table 1

Summary of the level of effectiveness of Practicum Training Plan (PTP) in terms of Accounting Practices

Accounting Practices	Interns		HTE	
	Median	Interpretation	Median	Interpretation
General Accounting		Moderately Effective	3	Moderately Effective
Auditing		Moderately Effective	4	Very Effective
Taxation		Moderately Effective	3	Moderately Effective
Management Accounting		Moderately Effective	3	Moderately Effective
Financial Management		Moderately Effective	3	Moderately Effective
Accounting Information System		Very Effective	4	Very Effective
Overall Rating		Moderately Effective	3	Moderately Effective

Both interns and HTE supervisors respondents' median of responses indicates a moderately effective level of performance of interns across various accounting practices, including general accounting, taxation, management accounting, and financial management. Notably, interns assess auditing practice as moderately effective, whereas HTE rates it as very effective which indicates that this particular accounting area is being practice however, the discrepancy of responses suggests an adjustments to the content of Auditing lessons and practices. Alternatively, accounting information system receives a 'very effective' overall rating. To conclude, the 'moderately effective' median of responses as to level of effectiveness of accounting practices indicates a need for interns to enhance their work performance to meet the very effective level expected in a corporate environment.

In relation to these, Davis (2019) stated that internships are a valuable resource for students during their college career. The lack of experience and development of essential career readiness competencies during the formative college years can complicate a graduate's search for employment. On the other hand, the positive assessment of accounting information systems suggests a strong foundation in that particular area, which could be leveraged and extended to other aspects of accounting practice. This implies that while interns have a reasonable grasp of fundamental accounting practices, there is a middle ground in terms of their overall readiness for the workforce. In conclusion, while the moderately effective level of this accounting practice suggests a solid foundation and preparedness, it also points towards opportunities for further improvement and

development of the intern’s application of the accounting practices.

Table 2
Summary of the Work Readiness in terms of Soft Skill and Hard Skill

Work Readiness		Interns		HTE	
		Median	Interpretation	Median	Interpretation
Soft Skills	Personal Effectiveness Skills		Very Effective	4	Very Effective
	Social Skills		Very Effective	4	Very Effective
Hard Skills	Computer Skills		Very Effective	4	Very Effective
	Workplace Technical Skills		Moderately Effective	3	Moderately Effective
Overall Rating			Very Effective	4	Very Effective

Interns and host training establishments, as evaluated, exhibit a commendable level of readiness in both soft and hard skills. This suggests that interns are well-prepared for the professional environment, with notable strengths in personal effectiveness, social skills, and computer proficiency. Nevertheless, it's worth noting that their technical skills in the workplace are perceived to be at an average or moderately effective level only, indicating potential areas for enhancement in this particular facet of their professional competencies. Concerning these Johners (2021), Employers look for these abilities and attribute just as hard or technical skills since they help you be a productive and communicative team member. Understanding soft skills can assist you in identifying and improving your own, allowing you to be a more well-rounded applicant and employee.

The acknowledgment of outstanding work readiness indicates that, despite the moderately effective evaluation in specific accounting practices, interns have demonstrated exceptional skills in the workplace. This high level of effectiveness on work readiness based on practicum experiences suggests that while there might be specific areas that require attention and development, interns, overall, have successfully translated their academic knowledge into practical skills during the practicum experience. The favorable remarks from both interns and HTE supervisors underscore the effectiveness of the practicum in nurturing and showcasing workplace-ready skills.

Table 3
Significant Relationship between Practicum Training Plan and Work Readiness as to Personal Effectiveness

		PERSONAL EFFECTIVENESS			
		Accounting Practice	p value	Kendall Tau	Remarks
INTERNS	General Accounting		0.04869*	0.23303	significant relation
	Auditing		0.08047	0.18688	no significant relation
	Taxation		0.1189	0.17862	no significant relation
	Management Accounting		0.3872	0.09958	no significant relation
	Financial Management		0.08109	0.20067	no significant relation
	Accounting Information System		0.00011*	0.47127	significant relation
HTE	General Accounting		0.01709*	0.43383	significant relation
	Auditing		0.01783*	0.40199	significant relation
	Taxation		0.1307	0.26858	no significant relation
	Management Accounting		0.0426*	0.35918	significant relation
	Financial Management		0.03841*	0.36578	significant relation
	Accounting Information System		0.1707	0.24766	no significant relation

To support the result under interns' evaluation, since general accounting covers a wider breadth of topics and often focus heavily on financial reporting principles, and accounting information system focuses on producing information in a timely, accurate and reliable manner (Anonymous, 2023; Ernawatiningsih & Kepramareni, 2019), the continuous practice of these activities enhances the personal effectiveness of BSA fourth year students particularly when working heavily with financial data and in computerized manner which requires constant review of data. This is because as you increase your skill, through study and experience, you get better and better at doing the small things that increase the speed and predictability of your results (Andrew, 2020) which consequently improves personal skill at the workplace.

In the view of Host Training Establishments (HTE), the knowledge needed by accounting graduates in the perception of employers included the importance of financial statement analysis, knowledge of Microsoft Office program, and financial accounting (Aryanti & Adhariani, 2020). In terms of auditing, some of the knowledge and skills learned in the auditing courses have the same rank as to the relevance in the accounting Internship (Mariano et al., 2021) Meanwhile, management accounting is used as a tool for enabling top management to make effective decisions and financial management for the arrangement, management control, and administration of funds (Ojra et al., 2021; Kulshrestha, 2021).

Personal effectiveness, on the other hand, is assessed through practical experience. As students refine their personal effectiveness, the ability to meet performance objectives improves, and makes them better at managing their job. (ACCA, 2020). In relation to the result of the study, the more the students are exposed with the practices under these subjects during their on-the-job training period, the more that they will enhance their personal effectiveness skill signifying that they are work ready in terms of this indicator under soft skills. Conversely to the result between the relationship of taxation and personal effectiveness, it can be possible that the interns may not apply the competencies and practice well the activities and competencies under the subject to enhance their personal effectiveness which can be supported by a conclusion drawn by Putro and Tjen (2020) that tax education has been around for a long time but tax education is still unstructured. Deficiencies still exist in the education curriculums which have led to technical knowledge gaps. Moreover, the result of the no significant relationship remarks between accounting information system and personal effectiveness may be supported by Bandela & Sekhar (2019) concluding that personal effectiveness skills curriculum aims at improving the social skills, thinking skills and emotional skills of students whereas in contrary to the activities and competencies under the subject.

Table 4
Significant Relationship between Practicum Training Plan and Work Readiness as to Social Skills

		SOCIAL SKILLS			
		Accounting Practice	p value	Kendall Tau	Remarks
INTERNS	General Accounting		0.1215	0.18303	no significant relation
	Auditing		0.02744*	0.23577	significant relation
	Taxation		0.9273	-0.01046	no significant relation
	Management Accounting		0.5765	0.06433	no significant relation
	Financial Management		0.6136	0.05809	no significant relation
	Accounting Information System		0.00026*	0.44475	significant relation
		Accounting Practice	p value	Kendall Tau	Remarks
HTE	General Accounting		0.02297*	0.413689	significant relation
	Auditing		0.00411*	0.48688	significant relation
	Taxation		0.07634	0.31492	no significant relation
	Management Accounting		0.02224*	0.405	significant relation
	Financial Management		0.00617*	0.48379	significant relation
	Accounting Information System		0.06497	0.33364	no significant relation

Social skills as referred to by Riggio et al. (2020) are the skills used in communicating with others and creating and maintaining good interpersonal relationships at work. Auditing focuses on the review of financial statements to make sure financial records are a fair and accurate representation of the claim (Tuovilla, 2023). On the other hand, the accounting information system focuses on producing information in a timely, accurate and reliable manner (Ernawatiningsih & Kepramareni, 2019). Because accounting is an intrinsic part of any business, good communication skills are as vital in this area as they are in any other (Shanker, 2019). Auditing and accounting information system social skills is vital due to the fact that these areas' priority is to communicate financial information to the users. In addition, it must be noted that the indicators presented under auditing

are its corresponding competencies which focus on communication and collaboration instead of the activities that may be relevant to the result of the study. That is to say that the skills attributed to social skills can be manifested under the subjects with significant relationship remarks. On the other hand, taxation with no significant relationship remarks can be based on the previous discussion in table which is study of Putro and Tien (2020) that there is a deficiency to the current tax curriculum, meanwhile, the expertise under accounting information system doesn't complement with social skills. Hence, the application of activities and embodying the competencies of the subjects mentioned increases the work readiness in terms of social skills of BSA fourth year students under soft skills.

Table 5
Significant Relationship between Practicum Training Plan and Work Readiness as to Computer Skills

COMPUTER SKILLS				
	Accounting Practice	p value	Kendall Tau	Remarks
INTERNS	General Accounting	0.02996*	0.24446	significant relation
	Auditing	0.00068*	0.34625	significant relation
	Taxation	0.5052	0.07273	no significant relation
	Management Accounting	0.04659*	0.21838	significant relation
	Financial Management	0.01898*	0.25713	significant relation
	Accounting Information System	0.0000004*	0.58982	significant relation
	Accounting Practice	p value	Kendall Tau	Remarks
HTE	General Accounting	0.00071*	0.57559	significant relation
	Auditing	0.00103*	0.52088	significant relation
	Taxation	0.00768*	0.44282	significant relation
	Management Accounting	0.00147*	0.52645	significant relation
	Financial Management	0.00097*	0.54469	significant relation
	Accounting Information System	0.00983*	0.43623	significant relation

The relationship can be strengthened by the study of Jordan in 2022 who expressed that accounting is a long-standing profession, so it will inevitably see changes in the technologies it employs. Accounting and technology now work together for a more logical and straightforward process rather than long, winding narratives to record transactions. Accountants employ a variety of technology instruments in addition to pen and paper to perform their tasks. Whether it's spreadsheets, tax preparation or research software, communications tools, data analytics software, or

analysis of drone data to analyze inventories, today's professional accountant uses technology regularly (Jordan, 2022; Bryant, 2019). In relation to this, the study of Ismail et al. (2020) suggests that accounting graduates should possess IT skills and skills related to the use of applications such as Microsoft Excel, Microsoft PowerPoint, computerized systems, audit software, and current accounting software. Moreover, Castillo et al. (2021) highlights that companies seek employees knowledgeable in spreadsheet packages, accounting packages (SAP, Pastel, QuickBooks),

word processing packages, communication software (Skype, Outlook, Slack), electronic commerce, and the worldwide web. Since, the majority of the accounting practices is in significant relation to computer skills, it is evident that increasing computer skills is essential

for most accounting subjects, correspondingly, students report that a range of technologies and applications help their learning (Dowling-Hetherington et al. 2020).

Table 6
Significant Relationship between Practicum Training Plan and Work Readiness as to workplace technical skills

WORKPLACE TECHNICAL SKILLS				
	Accounting Practice	p value	Kendall Tau	Remarks
INTERNS	General Accounting	0.02577*	0.25109	significant relation
	Auditing	0.00045*	0.35766	significant relation
	Taxation	0.2283	0.1315	no significant relation
	Management Accounting	0.09021	0.18592	no significant relation
	Financial Management	0.03366*	0.2328	significant relation
	Accounting Information System	0.00328*	0.341001	significant relation
HTE	General Accounting	0.03848*	0.35775	significant relation
	Auditing	0.00014*	0.61466	significant relation
	Taxation	0.02477*	0.3791	significant relation
	Management Accounting	0.00065*	0.57403	significant relation
	Financial Management	0.00229*	0.51209	significant relation
	Accounting Information System	0.00029*	0.62296	significant relation

Technical skills are often referred to as "hard skills" and are the totality of the learning experience of a student during his collegiate years. Hard skills are very important to develop, because a person's ability to do a job properly and correctly depends on the level of their hard skills (Dale, 2023; Diokno & Peprah, 2021; Wibowo et al., 2020). Thus, employers anticipate that students will begin their training with current knowledge of theory and technical abilities. Employers believe that students should be completely ready for any kind of technical query and any technological expertise necessary (Oben et al., 2022). As students increase their technical skills, the more proficient they will be as technical skills is the ability to master technological knowledge and technical skills related to their field (Wibowo et al., 2020). The findings of the study revealed that those subjects with significant relationships have a significant contribution to the employability of interns in terms of technicalities.

All in all, accounting practices that demonstrate a consistent and significant relationship across various

indicators of work readiness are the practice of general accounting, auditing, financial management, and accounting information systems. This result between interns' self-ratings and the assessments from HTE respondents underscores the positive relationship between certain accounting practices under the practicum training plan and perceived work readiness, implying that as interns engage in their OJT and rate their experiences in various accounting practices, their work readiness tends to increase. These findings provide the university with necessary insights to further improve and strengthen the accounting program to suit the employers' requirements. The result of the study as well highlighted the significance of an updated and well-structured Practicum Training Plan (PTP) during internship program. It served as guiding practices during the training program which helped the development of intern's work readiness. Next, the widening gap between the dynamic industry trends and higher education teaching and learning practices was also directed since those accounting practices that resulted to no significant relationship as to work readiness signifies that the PTP should be re-

aligned to the current demand in the industry wherein the teaching and learning practices of the institution must be re-calibrated correspondingly.

CONCLUSION

Through the careful analysis of the findings, these are the following conclusions drawn:

1. The Practicum Training Plan (PTP) is moderately effective.
2. The interns' work readiness based on the practicum experiences is very effective.
3. There is a significant relationship between the practicum training plan and the work readiness of BSA fourth-year students at Laguna University, yet the relationship is not uniformly applicable to all accounting practices under the practicum training plan.

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