

A Comparative Study on Accountancy Practical Students During Covid-19 Pandemic: Malaysia and Indonesia Experience

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Abstract

Purpose – This paper intends to explore the challenges confronted by the Accountancy students who have to undergo their practical training during Covid-19 pandemic between the two neighbouring countries, Malaysia and Indonesia. **Design/methodology/approach** – Survey was distributed to practical training Accountancy students from both local Malaysian university as well as in Indonesia. A total of 131 and 92 students respectively from Malaysia and Indonesia responded to the survey. **Findings** – The findings indicate that there is a huge difference the way in which students in the two universities conduct their practical training during the pandemic period of Covid-19. Whilst the Malaysian continued with the practical training exercise through the discretion of the respective companies where the practical training took place by way of work from home (WFH). The Indonesian students were however, given assignment as replacement to the practical training which they must foregone due to the pandemic. **Research limitations/implications** – This study only consider the interns of Accountancy students within a local university from both countries. Other universities from the same countries may deal with the pandemic condition differently. **Originality/value**: This study provides important information for decision makers involved in successful implementation of practical training for a social science course during pandemic. Hence, this study can be a preliminary study to assist the decision maker dealing with practical students during pandemic crisis.

Introduction

Covid-19 pandemic has been declared by the World Health Organization (WHO) as a global outbreak on 12 March 2020 has severely affected the world's population. Such pandemic is expected to prevail for a few years before the vaccine is discovered and governments manage to control the spread. As at 25 April 2021, globally, a total of 145.2 million confirmed cases has been reported within 215 countries with a death toll of 3.08 million individuals. At the same time, a total of 899 million vaccine doses have been administered worldwide. (WHO, 25 April 2021).

In Malaysia, one of the requirements for Accountancy students to be awarded with a degree is to complete the practical training in the accounting or audit firm. Throughout the pandemic period of COVID-19 all over world, teaching and learning activities have been temporarily halted. Such action is necessary for the safety of the stakeholders. Even though majority of the students in developed countries continued classes using online distance learning through various platform such as Google classroom, google meet, zoom, or the institutional own platform, not much information with regard to the way practical training is being conducted during the Covid-19 pandemic has been studied. Thus, this paper intends to explore the difference between the challenges encountered by the students from the two countries in conducting their internship during COVID-19 pandemic.

Practical Training in Malaysia

In Malaysia, it is a normal practice that undergraduate students in the accounting fraternity will have to undergo practical training for three (3) to six (6) months depending on the requirement of the higher learning institution. Below is the flow chart of practical training process that a student in Accountancy must undergo in the university of which this study took place. Generally, a student will have to undergo practical training in their last semester before they graduate.

During the internship, the students are expected to acquire the accounting and auditing skill at the internship company. They will later be assessed by the lecturers assigned as well as from the supervisor of the company where they are attached during the internship. Figure 1 depicts the students' workflow for internship in University Teknologi MARA (UiTM), one of the local universities in Malaysia. Students were required to prepare logbook and written report for evaluation by supervising lecturer. In addition to that, company's supervisor also will evaluate students' performance.

Practical Training in Indonesia

In Indonesia, it is a normal practice that undergraduate accounting students to undergo practical training from two weeks to 5 weeks depending on the requirement of the higher learning

institution. Generally, the procedure before the start of practical training is similar like any other university in Malaysia. However, in UPI, the students need to take exam during the practical training session.

Figure 1b shows the flow chart of practical training process that a student in Accountancy must undergo in Universitas Pendidikan Indonesia (UPI), the university of which this study took place.

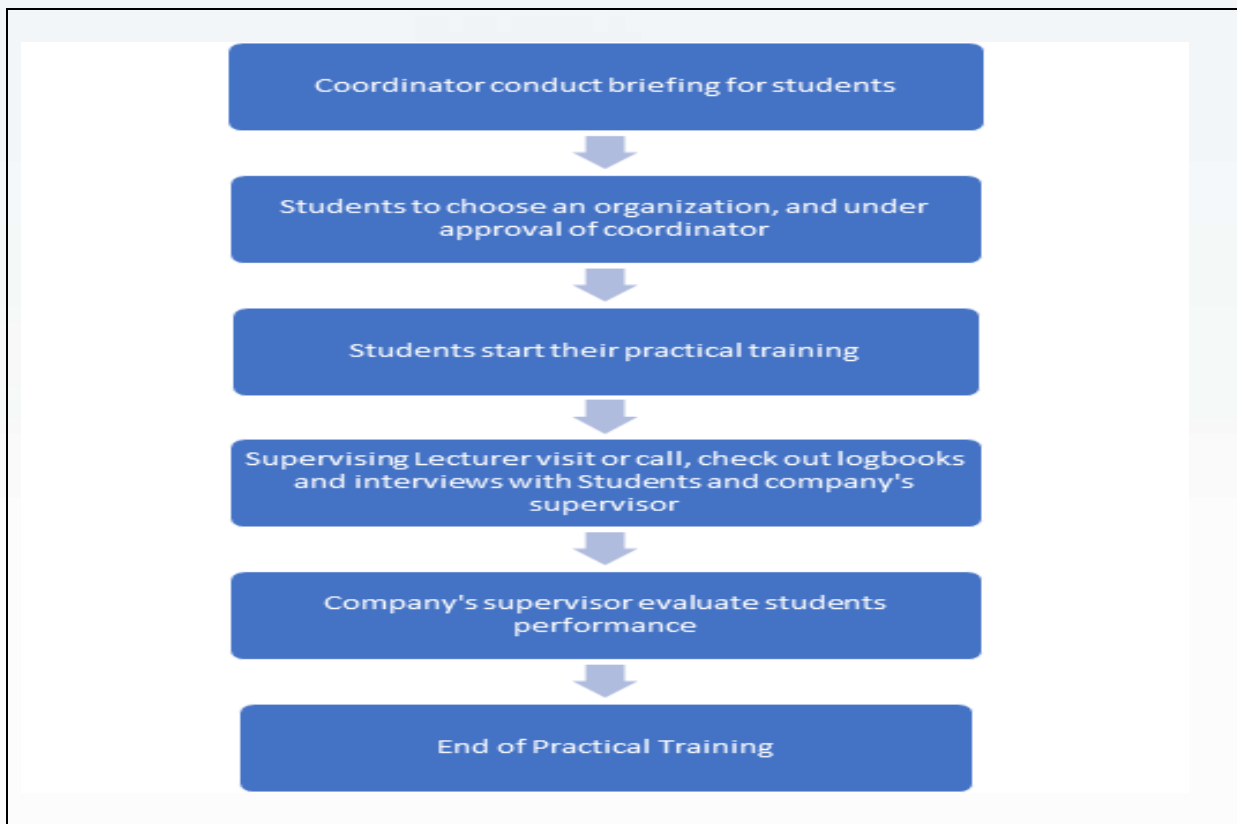


Figure 1a: Accounting Internship Workflow in UTM



Figure 1b: Accounting Internship Workflow in UPI
Covid-19 Pandemic in Both Countries

In Malaysia, the current government has taken several pre-emptive measures to counter the spread of Covid-19 virus. The Movement Control Order (MCO) started its implementation in 18 March 2020. During this period, Malaysians are not allowed to move freely from their home and offices, hence most offices involving non-critical services have since been closed. The MCO have then been extended progressively under the Conditional Movement Control Order (CMCO) until 10 June 2020 before it was changed to the Recovery Movement Control Order (RMCO) phase from 11 June 2020 until 30 August 2020. Offices were only allowed to resume starting from 4 May 2020 (Wikipedia, 17 June 2020). The chronology of movement control order in Malaysia is summarized in the Figure 2.

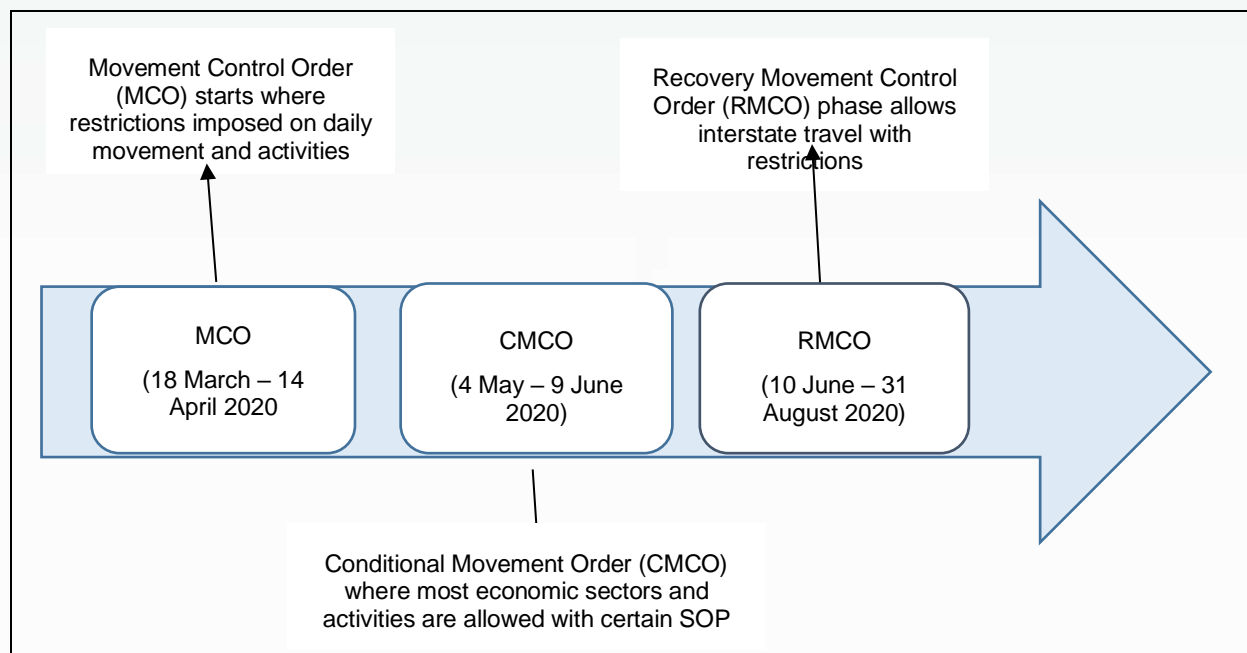


Figure 2: The Chronology of Movement Control Order in Malaysia

Teaching and learning activities have been temporarily discontinued in certain region of the world during the pandemic period of Covid-19, including both Malaysia and Indonesia. Such condition affected the practical students in the accounting fraternity that need to complete their internship at the approved accounting or audit firms to keep the stakeholders within safe learning environment. To ensure the learning activities continues, majority of the students in developed countries, studies are conducted through online distance learning through various platform such as *Google classroom*, *Google meet*, *Zoom*, or even the institutional own learning application or platform.

Unlike Malaysia, Indonesia did not implement nationwide movement control order. After much consideration on the country's economy, the government approved the execution of regional large-scale social restriction also known as *Perbatasan Sosial Skala Besar (PSSB)*, started from 10 April and 11 May 2020.

Literature Review

Effect of Pandemic on Learning Activities

The spread of Covid-19 pandemic has a profound effect to the global community in the form of industry shutdown as well as educational activities disruption. The teaching and learning activities all over the world, including the conduct of practical training have been halted. It was reported by the United Nations Educational, Scientific and Cultural Organization (UNESCO) estimates that as at 23 April 2020, almost 1.579 billion learners globally would be affected by the closures of

education facilities. These amounting to 90.2% of the world's student population (UNESCO, 2020). Due to the quarantine policies and lockdown, most teaching and learning are performed through online (Abidah, Hidayaatullah, Simamora, Fehabutar and Mutakinati, 2020).

A recent study by Krishnamurthy (2020) revealed that Covid-19 pandemic has changed the higher learning institution system at an unparallel scale. Both educators and students need to learn and equip themselves with new technology to adapt to the new norm of online learning. Few studies, however, are noted to have actually discussed on the impact of such pandemic on science students who undergo internship. Studies conducted were focusing on the well-being of science stream students specifically the medical students as they have to engage into the pandemic environment through their working space directly, for instance in the clinical lab or hospital. For instance, a study on medical students in Michigan by Khamees et al (2020), revealed that students have to be actively involved in the real-life experience of treating the Covid-19 patients independently. The safety of these medical students became part of the hospital's management concern as the students are directly exposing themselves to the existing and potential Covid-19 patients.

Another study by Perkins, Kelly, Dumbleton and Whitefield (2020) highlighted that Covid-19 pandemic offers both opportunities and challenges to the paramedic students. Even though the students face challenges as they do not have face-to-face practical sessions as part of their learning experience, as they have their lesson online, the new norms of learning also provide opportunities for growth as they discover and handle the simulated cases during online collaborative sessions, forcing them to being more attentive, focus and understand cases at the macro level.

Study by Bugis B.A (2021) asserts that the onsite internship activities were continued in public hospitals, while private hospitals applied limited Covi-19 restrictions such as applying to continue the training with virtually or similar to WFH applied by other courses. There are also some other hospitals that suspends their internship training. The data set was collected from 101 health science interns that undergo their internship at 24 different cities in Saudi Arabia. 30% of the intern were worried that the internship experience may not be good while another 30% were glad because the internship was not cancelled.

At the Asian region, research by Gautam, Sharma (2020), on the hand, revealed that training students in India are affected greatly by the pandemic of CoviD-19 such that some of them have to redo their unfinished experiments conducted immediately before the lockdown. On the other hand, another study by Aucejo et al. (2020) discovered that 13% of students in the United States had their internships or job offers rescinded.

Furthermore, study by R Dani et al (2020), reported almost 100% of their intern in the main region of Dehradon, India was badly effected due to this pandemic. Most companies need to be closed and they were not able to work. More than half of the students also prefer traditional (face-to-face) method of education compared to online. They faced many difficulties like technical issues and network problem.

These studies mentioned earlier focus on the students from the science fraternity and hospitality industry. No study initiated to address the practical students from the accounting field. Therefore, this study purports to explore the challenges encountered by the Accountancy students interns in completing their practical training, specifically comparing the practice in two universities in Malaysia and Indonesia. This study also aims to suggest alternative method in instilling the skill normally acquire during their internship.

Covid 19 Pandemic and Accountancy Students' Internship

Internship in Accounting education has been a normal practice within the fraternity. The opportunity to secure professional industry experience for Accountancy students while undergoing their undergraduate study provides them with both a competitive edge in the workplace besides experiencing activities undertaken in their chosen profession. A structured internship programs provide practical opportunity for the Accountancy students to apply their skills and knowledge within the industry.

A preliminary investigation in an Australian regional university, identified that after undertaking this internship program, the students have possessed certain key cognitive and behavioral skills. In particular, they have advanced their learning relating to workplace preparedness, comprehending and application of accounting principles, generic skill enhancement, and

consolidation of accounting as their chosen professional career (Cord, Bowrey and Clements, 2010). An internship also serves as a mean for student to develop realistic expectations about their future work and ease the transition process from Accountancy students to professional career (Barnett, 2012).

At the local outset, another study conducted within the stakeholders, which are students, university and employers perceived those students have benefitted from the internship programme in the form of both technical and soft skills needed in the future workplace (Maelah, Muhammadun Mohamed, Ramli and Aman, 2014).

A much recent case study by Ahmad (2020) which addressed the level of satisfaction of WFH among the Accountancy students' interns revealed that respondents had a moderate and low level of satisfaction in their internship program when they had to adapt with WFH mode. The satisfaction indicators of WFH highlighted in this study among others include job characteristics, supervisor's support, financial compensation, facilities management, shortcomings, and excitement of WFH. Even though the respondents came were stationed in different companies, no significant differences between their level of satisfaction noted except for financial compensation and facilities management item.

Covid-19 pandemic has however, transformed the method students experience the practical training. For Accountancy students, practical training at the accounting or audit firms allows them to obtain real-life experience of dealing with clients' document besides building their communication as well as auditing skills. Whilst some practical employers comprise of companies, accounting, or audit firms, allow their interns to WFH, some which opt to close their business temporarily, leaves the learning process in the hand of the higher learning institution. Accountancy students rely on the practical experience as part of the requirement to complete the university requirement to graduate. It is pertinent to highlight that Accountancy, by norm, is a professional course that is subject to the approval of professional bodies such as the Malaysian Institute of Malaysia (MIA) in Malaysia.

The concern is how to impart the auditing skill and accounting knowledge to the students through WFH during the pandemic era of Covid-19, with less interaction and engagement with real-life working experience. The following past research discussion followed by findings of this study envisaged to explore the challenges encountered by the practical students within the accounting discipline and provide suggestions on the best measures to ensure continuity of internship goals within the limitation of Covid-19 pandemic environment.

Methodology

This study employs quantitative approach where questionnaire survey was distributed to the practical students attached to a branch of a local universities in the two countries. A total of 209 respondents from have participated in the survey. For this study, the Malaysian respondents are 131 Accounting university students from Universiti Teknologi MARA, Malacca campus whilst the Indonesian counterparts is represented by 78 Accountancy students from Universitas Pendidikan Indonesia Bandung campus. The questionnaire in the google form format was designed to seek more information on the experience of the practical students performing their interns during pandemic from both countries. The respondents, among others were queried on how they undergo their practical training before, during and post Covid-19. They are posed with question relating to the impact of Covid-19 on their well-being and learning experience WFH besides the challenges in completing their internship by WFH.

Discussion

Demographic

A total of 209 students responded to the survey. Table 1 shows the overall demographic profile of the respondents whereby most of the respondents are female (75.6%). All respondents were from the authors' two home institutions of which 78 respondents were Indonesian (37%) meanwhile 131 were Malaysian (67%). Of the 78 Indonesian respondents in this study, 34 underwent their internship in government agency (43.6%), followed by 29 respondents in accounting or auditing firms (37.2%). Only 3 were attached in commercial firm or companies (3.7%). In the meantime, most of the

Malaysian respondents (122) attached to the accounting or audit firms of which represent 93.1% of the sample in Malaysia. The rest of the respondents engaged with other types of internship providers which are commercial companies (4.6%), government agency (1.5%) and others (0.8%). By comparison, majority of Malaysian Accounting interns undergo their internship in accounting or audit firm whilst majority of Indonesian students had their interns in the government agencies.

Table 1
Demographic Information

Item		Indonesia (n=78) 37%		Malaysia (n=131) 67%		Total (n=209)	
		Frequency	(%)	Frequency	(%)	Frequency	(%)
Gender	Male	26	33.3	25	19.18	51	24.4
	Female	52	66.7	106	80.9	158	75.6
Types of companies (Internship providers)	Accounting/audit firm	29	37.2	122	93.1	151	72.2
	Commercial	3	3.8	6	4.6	9	4.3
	Government agency	34	43.6	2	1.5	36	17.2
	Others	12	15.4	1	0.8	13	6.2

Analysis on the impact of Covid-19 on practical training

The practical students were asked on the benefits of WFH during pandemic Covid-19. Responses are shown in Figure 3 overleaf. Majority of the students from both countries agreed that WFH saves their expenses as they do not have to incur transportation cost due to less time commuting to office, and less meal cost as they stay at home. It was also revealed that WFH allows time flexibility for the students, more time for their families, independent learning, and able to work more hours at home. Overall, there is not much difference on the response given by the students from both countries, but the Malaysian students (in percentage) scored higher for all questions except for less time commuting to office. This can be justified by the fact that Indonesian's cities have high density population compared to Malaysia, hence explained by a much higher traffic congestion in the Indonesian cities. For the Indonesian students, WFH is certainly reducing time to commute to the office as compared to students in Malaysia.

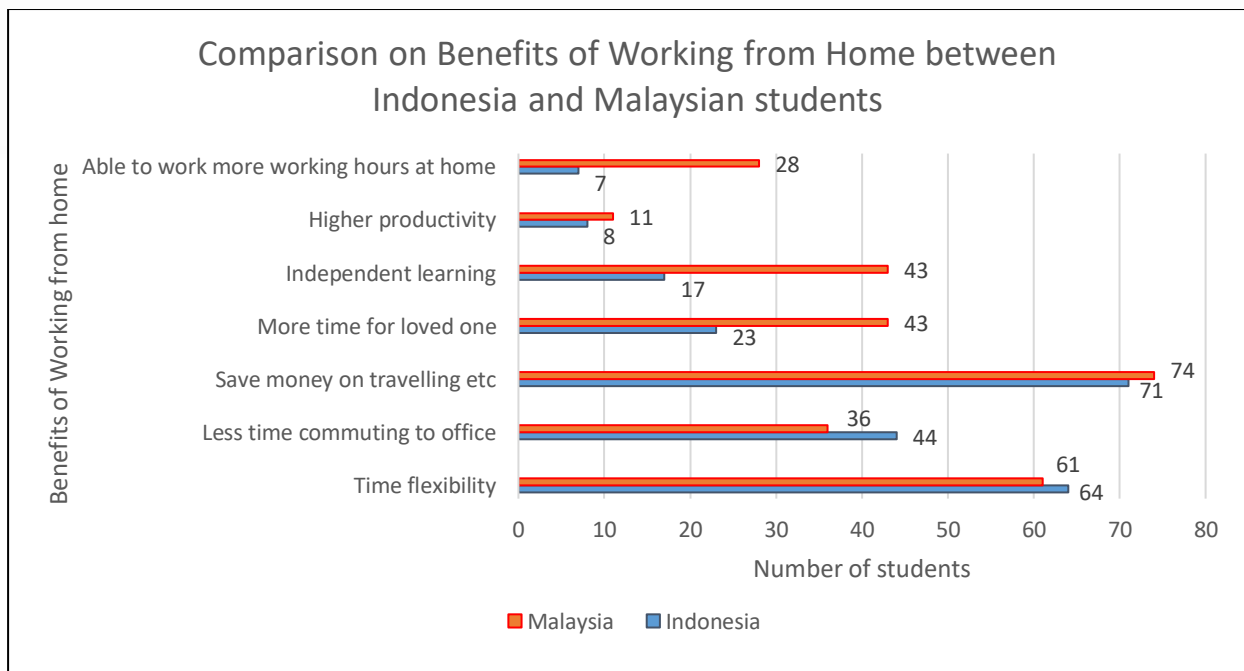


Figure 3: Distribution of Accounting Interns' Response on Benefits Working from Home

The respondents were also requested to provide their responses on the challenges of WFH. The

responses are summarized in Figure 4. Both the Indonesian and Malaysian students express their difficulty in communicating with colleagues as their main challenge followed by less social interaction with supervisor and other staffs. WFH means the students need to have a proper workstation for them to perform their work efficiently and comfortably. This seems not be the situation when 49 Malaysian students (37.4%) and 32 Indonesian students (41%) lamented that they have insufficient infrastructure such as weak internet connection and no printing facility. The figures also show that the Malaysian students outweigh their Indonesian friends in their response on the challenge's aspect in terms of difficulty to focus on work due to family commitment, fear of not being to meet the employers' expectation and difficulty in communicating with client as well as supervisor. On the other hand, the Indonesian students seems to be having more challenges than their Malaysian friends in the aspect of unfamiliarity with online application, insufficient infrastructure, unresponsive client, difficult in performing the task given supervisor besides difficulty in communicating with colleagues and other staffs.

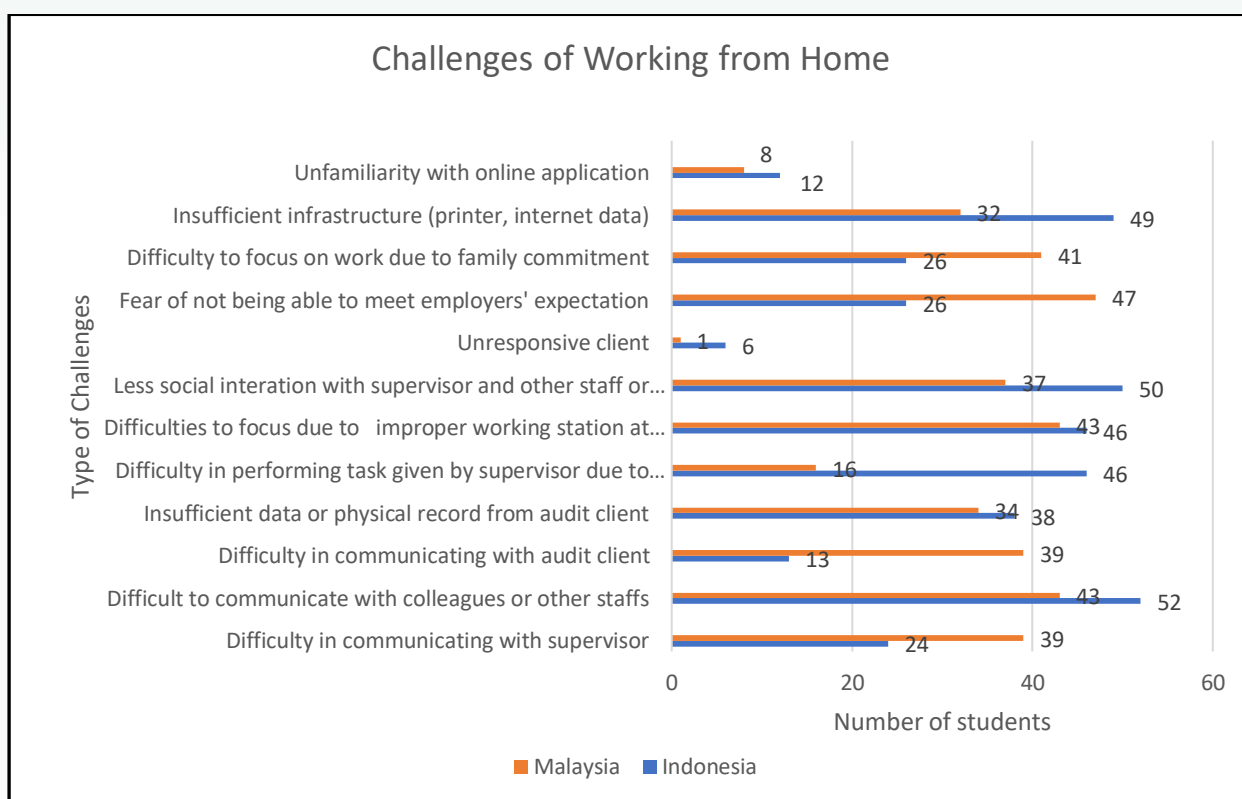


Figure 4: Distribution of Accounting Interns' Response on Challenges During WFH

These responses provide an overview of how WFH during internship has affected the way accounting interns are supposed to conduct their practical training in many ways. Responses would be valuable information for the university management on ensuring that their students have acquired certain skill and knowledge during their internship. Internship has proven to be the best platform for the students to acquire the necessary accounting and auditing knowledge and skills, but the home environment may not be conducive for them to fulfil such needs. Less face-to-face interaction with colleagues, supervisors, team members, or even clients can become part of disadvantages in gaining the communication skill which are considered as one of the main skills need to be mastered in handling audit tasks.

The findings of this study may not be the true reflection of what experienced by other accounting interns who must WFH during the pandemic. However, the result may assist the faculty or university management in handling the internship during the pandemic. The students should not be at the disadvantage even when they must WFH.

Conclusion and Policy Recommendation

One option for the university offering accounting students' internship is to ensure that even though

the students may not be able complete their internship fully in the firms that they have selected, they have acquired the necessary skill expected of them by discussing both with the professionals and internship providers at the early stage of the practical training. This may ensure that the students will gain the necessary Auditing skills or accounting knowledge expected from them even though the internship is performed during the pandemic. Rubric on the respective skill and knowledge such as communication, analytical thinking and documenting audit findings need to be outlined accordingly to ensure the necessary skills have been acquired. Evaluation may be made by the lecturer and supervisor at the company monthly to monitor the performance of the students. Not only that, the students may need self-evaluation score card to assess their ability during practical training. The evaluation should be done every month, so that even during the pandemic, the students can benefit the most.

Covid-19 pandemic has affected the way the Accountancy practical students have to undergo their training in either commercial or public accounting firms. A study conducted over 209 students in a local university each in two neighbouring countries, Malaysia and Indonesia revealed interesting findings. Majority of the Malaysian practical Accountancy students have to WFH for the duration of 3 to 6 months and 3 to 6 weeks for the Indonesian students during the pandemic at home as offices were instructed to close their operation. They have then resume to work in the office once the movement control order was lifted by Malaysian government.

Several challenges were also highlighted by the students from both countries in completing their tasks assigned by their employers such as difficulty in communicating with colleagues, less interaction to communicate with supervisors and clients. This information is beneficial to the policy makers as well as decision makers for future dealing with any pandemic or situation in crisis. Crisis preparedness is vital in ensuring practical students can complete their studies on time and simultaneously gain the necessary knowledge and skills on the subject matter during practical training. After more than a year, working in a new norm seems to be adaptable to everyone. Most accounting big accounting firm in the world are keen with the idea of WFH. There were able to respond very well by introducing alternatives like remote-work policies, virtual interview policies, internship and full-time hiring policy.

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