

Virtual Internship Evaluation: A Basis For Internship Improvement

Therese Ann Awing¹

*Accountancy Program
School of Accountancy, Business and Hospitality
University of Saint Louis
Tuguegarao City, Cagayan*

Conchita Canapi⁴

*Accountancy Program
School of Accountancy, Business and Hospitality
University of Saint Louis
Tuguegarao City, Cagayan*

Shaira Keith Benitez²

*Accountancy Program
School of Accountancy, Business and Hospitality
University of Saint Louis
Tuguegarao City, Cagayan*

Abigail Soriano⁵

*Accountancy Program
School of Accountancy, Business and Hospitality
University of Saint Louis
Tuguegarao City, Cagayan*

Marimar Bingayan³

*Accountancy Program
School of Accountancy, Business and Hospitality
University of Saint Louis
Tuguegarao City, Cagayan*

Jerome Marquez, CPA⁶

*School of Accountancy, Business and Hospitality
University of Saint Louis
Tuguegarao City, Cagayan*

Abstract— This study was conducted to evaluate the implementation of the virtual internship program of the Accountancy and Management Accounting programs of University of Saint Louis Tuguegarao. A mixed methods research design was utilized. A total of 88 graduates from Bachelor of Science in Accountancy and 115 graduates from Bachelor of Science in Management Accounting who participated in the virtual internship program during the School Year 2021-2022 were the respondents for the close-ended questionnaire, while ten (10) selected students of each program from different agencies participated in the virtual Focus Group Discussion (FGD). Based on the questionnaire, the results revealed that the virtual internship program of the BS Accountancy and BS Management Accounting was implemented and effective along institutional and company evaluations. It was further revealed that virtual internship was associated with a number of limitations. Students were free to choose their mode of internship, whether face-to-face or virtual, as both provide an avenue to taste the glimpse of the professional world.

Keywords—*Virtual Internship Program, Accountancy, Management Accounting, Implementation, Effectiveness*

I. INTRODUCTION

Universities are intended to aid students in gaining employment, to form collaborations with the business community to produce advantages for students, and to integrate higher education as near to practice as possible (Albu et al., 2016). Internship is one of the Higher Education Institution's techniques in obtaining the necessary skills and abilities of its graduates (Ylagan, 2013). Its goals and objectives

guided the development of necessary skills for a specific job and converting the internship into useful work experience.

Generally, internships are held in service businesses with local governments, and accounting departments of different firms are frequent areas for students to acquire valuable skills in the field. According to Albu et al. (2016), students' capabilities, practical talents, professional and ethical principles, and a better knowledge of the accounting profession are all shaped and developed through internships in accounting.

A virtual internship will be expected to focus on the integrity of training, control, supervision, peer interaction, and introduction to corporate structure (Pittenger, 2021). The lack of infrastructure is also addressed in the article as one of the supplementary concerns. Pittenger (2021) also claimed that virtual internships are required as much as the online education established by traditional schools. Service Learning (S-L) internships are negatively impacted by Work-From-Home (WFH) because of inadequate communication and management strategies, low work performance and quality, lack of job diversity and learning opportunities in the home environment, and distractions in the home environment, as mentioned by Wong et al. (2021).

In the face of continuing financial and public health issues, university stakeholders, particularly career services professionals, have had to make difficult decisions about providing substantial learning for students. This study focuses on one component of the online operations transformation. Internships are gaining popularity among college students, but little research has been done to evaluate if they are useful in remote locations.

This research was carried out in focus-based CHED Memorandum Order (CMO) No. 104 series of 2017 titled the Revised Guidelines for Student Internship Programs in the Philippines (SIPP) for All Programs issued by Dr. Patricia Licuanan, the chair of the Commission on Higher Education in the Philippines (Commission on Higher Education, 2017). It is in compliance with the internship program's stated goals, Article 1, Section 1, which aims to offer students a chance for hands-on experience Host Training Establishment (HTE) and to supplement their formal education with practical knowledge, as well as to develop good attitudes.

To achieve these specific objectives, the internship program is intended to enhance degree programs in higher education institutions to meet industrial needs, encourage mutually beneficial collaboration/linkages between industry and academe, and strengthen career guidance for the Higher Education Institution (HEI). For the Student Interns, the internship program is intended for them to apply the necessary knowledge and skills learned in formal education to real-world situations through respected Host Training Establishments in the country. Employer-based training will help student interns improve their knowledge and skills obtained in formal schooling, allowing them to be more responsive to future labor market demands, and enhance the student interns' practical skills, particularly those related to professionalism and work respect. Soft skills such as communication, interpersonal skills, financial literacy, and others are needed for student interns to meet the needs of employers, and all throughout the internship, students will develop a professional work ethic.

The University of Saint Louis Tuguegarao is committed to preparing missionary graduates who are proficient and effective in the disciplines of Accounting and Management Accounting programs. One entire semester of a 400-hour virtual internship program for the Accountancy degree may be completed in this present configuration. These students are placed in various organizations in Tuguegarao City or the Metro Manila area.

Hence, considering the increase of the accessibility of immersive work, the researchers carried out this study to evaluate the implementation of virtual internships in the Accounting and Management Accounting programs. For several reasons, the researchers must limit the study to programs that incorporate all of the components of a regular in-person internship, but are delivered online instead. Until an in depth study about virtual internships for Accountancy and Management Accounting is conducted, it is impossible to know how they can help students become ready for full-time employment opportunities. The purpose of this study was to evaluate the implementation of the virtual internship program of the BS Accountancy and BS Management Accounting programs of University of Saint Louis Tuguegarao. Specifically, it aimed to answer the following questions:

1. What is the profile fo the respondents in terms of program and place of assignment?
2. What is the evaluation of virtual internship program in terms of implementation and effectiveness?

3. What are the strengths and weaknesses of the virtual internship through understanding student's experiences?

II. METHODS

A mixed methods research design was used to evaluate the implementation and effectiveness of the virtual internship program of the Accountancy and Management Accounting programs at the University of Saint Louis Tuguegarao. The research took place at the University of Saint Louis in Tuguegarao City, Cagayan. Using mixed quantitative and qualitative research methods, at least 80% from each program, specifically 88 graduates from BS Accountancy and 115 graduates from BS Management Accounting who participated in the virtual internship program during the School Year 2021-2022 were the respondents for the online closed-ended questionnaire. Ten selected students of each program from different agencies during their virtual internship participated in the virtual Focus Group Discussion (FGD) to validate and complement the data.

TABLE I. PROFILE OF THE RESPONDENTS

Profile Variables	Frequency	Percentage
Program		
BSAC	88	43.3
BSMA	115	56.7
Total	203	100.0
Number of Places Assigned		
1	200	98.5
2	2	1.0
3	1	0.5
Total	203	100
Number of Assignments		
1	158	77.8
2	36	17.7
3	5	2.5
4	4	2.0
Total	203	100.0

Table 1 shows the profile of the graduate students from the School Year 2021-2022. The table indicated that most of the respondents were under the Management Accounting Program with a total number of 115 graduates. The majority of the respondents had their place of assignment at one company and most of them were assigned to one department only. The number of assigned places and assignments of the two programs were combined since they have the same agencies where they conducted the virtual internship.

In this study, a quantitative closed-ended questionnaire was employed followed by open-ended questions in the virtual Focus Group Discussion (FGD) to expand evidence and improve the credibility of the findings from one method with the results from the other. The closed-ended questionnaire was adapted from the University Research Development Center (URDC) of University of Saint Louis Tuguegarao. The research tool was based on the Commission on Higher Education Memorandum Order (CMO) No. 104 series of 2017, titled Revised Guidelines for the Philippines' Student Internship (SIPP).

The closed-ended questionnaire evaluated the institution's and partner organizations' implementation and effectiveness of

the virtual internship program. The undergraduate students' program and place of assignment were all reported in the first part. The second section of the research tool contained 19 items divided into three categories: institutional evaluation (9 items), company evaluation (7 items), and effectiveness of on-the-job training programs (3 items). On a scale of 0-4, (4-strongly agree; 3-agree; 2-disagree; 1-strongly disagree; 0-not applicable), the things were assessed. Moreover, there were four questions for the focus group discussion under the qualitative part of the study, which aims to answer the experiences and perceptions of the respondents regarding the virtual internship.

First, a request letter for authorization to conduct the research was filed to the Office of the Vice President for Academics for approval. Next, the questionnaire was evaluated and approved by members of the University Research and Development Center, as well as the Academic Dean and the Vice President for Academics of the University of Saint Louis. Following that, the respondents had been given the tool online through Google Forms. The data collected from the respondents in the Google Forms were examined and analyzed, and virtual Focus Group Discussion (FGD) was utilized after the assessment of the quantitative results to evaluate the implementation and effectiveness of the virtual internship program of the Accountancy and Management Accounting programs of the University of Saint Louis Tuguegarao.

The profile of the respondents was summarized using descriptive statistics such as frequency and percentage, and the implementation and effectiveness of virtual internship programs were evaluated using the mean. Qualitative answers were transcribed and analyzed by the researchers using thematic analysis. Understanding the transcriptions, coding, recoding, and identifying the research questions were all part of the inductive process. The topics were cross-checked, checked, and agreed upon among the researchers.

III. RESULTS

TABLE II. ASSESSMENT ON THE IMPLEMENTATION OF THE VIRTUAL INTERNSHIP PROGRAM OF ACCOUNTANCY AND MANAGEMENT ACCOUNTING STUDENTS ALONG INSTITUTIONAL EVALUATION

Areas to be Evaluated	Implemented		Not Implemented		Not Applicable		Description
	N	%	N	%	N	%	
Conduct of an orientation about the on-the-job training program, the requirements and preparations needed, and its expectations	193	95.07	9	4.43	1	0.49	Implemented
Provision of necessary assistance such as referrals or recommendations	169	83.25	33	16.26	1	0.49	Implemented

in finding the company							
Coordination with the company in the design and supervision of on-the-job training	181	89.16	21	10.34	1	0.49	Implemented
Forging of Memorandum of Agreement (MOA) between USL and the company/agency	170	83.74	20	9.85	13	6.40	Implemented
Academic preparations of Students to undertake company assignments and its challenges	192	94.58	11	5.42	0	0.00	Implemented
Regular monitoring of the School/Department through the on-the-job training coordinator with regards to students' progress in the company	191	94.09	11	5.42	1	0.49	Implemented
Giving of timely feedbacks to on-the-job training students	185	91.13	17	8.37	1	0.49	Implemented
Conduct of an on-the-job training program evaluation upon completion of students in their on-the-job training	198	97.54	5	2.46	0	0.00	Implemented
Giving of results of company assessment to on-the-job training students	194	95.57	8	3.94	1	0.49	Implemented

Table 2 presents the evaluation on the implementation of virtual internship in the Accountancy and Management Accounting programs along institutional evaluation. As shown in the table, the respondents assessed that the needed provisions for their virtual internship were implemented. This signified that the intended outcomes and activities during the virtual internship program were met by the Accountancy and Management Accounting programs under the School of Accountancy, Business and Hospitality (SABH). Specifically, students emphasized that SABH, through the Accountancy and Management Accounting program, conducted an evaluation of the virtual internship program upon completion. This played a vital role in the implementation of a virtual internship program since it would primarily focus on the students' perspectives on

the implementation of the internship, and provide salient takeaways that would guide future areas with the help of the institution to implement virtual internship.

The table also shows that there were students who responded ‘Not Applicable’ regarding the forging of Memorandum of Agreement (MOA) between USL and the agency. The researchers determined that the choice of word for “forging” has confused them and has been taken negatively. However, almost all of the students rated that a Memorandum of Agreement was implemented between the institution and the agency.

TABLE III. ASSESSMENT ON THE EFFECTIVENESS OF THE VIRTUAL INTERNSHIP PROGRAM OF ACCOUNTANCY AND MANAGEMENT ACCOUNTING STUDENTS ALONG COMPANY EVALUATION

Areas to be Evaluated	Effective		Not Effective		Not Applicable		Description
	N	%	N	%	N	%	
Appropriateness of the type of training required and or/desire	183	90.15	20	9.85	0	0.00	Effective
Designed of the training to meet the course objectives and expectations	174	85.71	29	14.29	0	0.00	Effective
Coordination with USL, through the on-the-job training Coordinator, in the design and supervision of the on-the-job training	181	89.16	20	9.85	2	0.99	Effective
Company Treatment to on-the-job training students	197	97.04	6	2.96	0	0.00	Effective
Facilitation of the training, including the provision of the necessary resources/facilities needed to achieve the objectives of the on-the-job training program	180	88.67	23	11.33	0	0.00	Effective
Assigned supervisor to oversee on-the-job training students' work	78	38.67	6	2.96	97	47.78	Not Effective
Supervisor is effective in his/her supervision through regular	102	50.22	6	2.96	119	58.62	Not Effective

meeting, consultation or advice							
Exposure to real world problems and practice	182	89.96	21	10.34	0	0.00	Effective
Development of self-confidence, self-motivation, and positive attitude towards work	182	89.96	21	10.34	0	0.00	Effective
Improvement of personal skills and human relations.	188	92.16	15	7.39	0	0.00	Effective

Table 3 presents the evaluation on the effectiveness of virtual internship in the Accountancy and Management Accounting programs along company evaluation. Based on the collected information, it inferred that the respondents thought that all of the suggested provisions were immensely effective. It signified that students' virtual internship training was particularly relevant to the careers they wanted to pursue. The findings showed that the respondents from the Accountancy and Management Accounting departments value the internship experience significantly for its potential impact on their professional development. Also, the respondents highlighted and assessed that their virtual internship training was very effective in having a positive work environment. This played a vital role in the effectiveness of the virtual internship program since it resulted in a higher degree of satisfaction in taking up challenging tasks when given the right supervision and assistance, as well as favorable results as a consequence of an intern's commitment to the company.

However, more than half of the respondents stressed the failure of having an assigned supervisor to oversee on-the-job training students' work. This finding implied the lack of superiors-in-charge to monitor their trainees' works. It also showed non-observance and oversight to give constructive feedback. Moreover, respondents also pointed out the ineffectiveness of the supervisor in his supervision through regular meetings, consultation, or advice. In this case, it highlighted the inadequacy of the supervisors to give guidance and recommendations to the trainees. The supervisor wasn't able to provide opportunities for the respondents to establish a good and productive relationship. However, it motivated them to be more independent in their work.

Strengths of Virtual Internship

Practicality

The first strength of a virtual internship was practicality. Responses during the discussion indicated that virtual internship was cost-effective since students did not need to worry about their time, lodging, meals, or any other expenses.

Most of the students had applied to private firms around NCR; hence, expenses were higher if they opted for face-to-face meetings than provinces.

Another strength was flexibility of work hours and convenience. Majority of the students mentioned that they still have classes aside from the internship, and they could do the tasks given by their supervisor whenever it was convenient for them. Interns had the option to do the assigned task to avoid conflict with their academics or other obligations.

Some of the verbalizations are as follows:

R9 - "I think the most advantageous thing is the fact that since it is virtual, we can handle your time better as compared to face-to-face. Kasi pwede kang mag-multitask in between habang wala kang assigned tasks. You can work on your other school requirements while waiting for new task to be given to you." [I think the most advantageous thing is the fact that since it is virtual, we can handle our time better as compared to face to face. You can multitask during your free time. You can work on your other school requirements while waiting for a new task to be given to you.]

R14 - "Well idagdag ko lang pala sa advantage siguro ng virtual internship is yung like hawak mo yung oras mo, like hindi ka kailangang pumasok sa office which is yung office nila kasi ang layo sa Mandaluyong City." [Another advantage of the virtual internship is that you can control your own time. For example, you do not have to go to their office which is far from Mandaluyong City.]

Opportunity to Learn New Skills and Knowledge

Respondents have mentioned that virtual internships enabled students to apply the knowledge they have gained from school given the conditions. From dealing with real-time transactions of the company to doing case studies and presenting them to their supervisor, they improved their communication skills and discovered knowledge unfamiliar to them. In addition to the skills, the virtual internship offered a chance for the interns to increase their technical tool expertise. Also, a significant number of responses pointed out that they still experience the actual work in the field of accounting during their virtual internship. Moreover, the companies also made them join career coaching webinars and trainings.

Some of the verbalizations are as follows:

R11 - "Naka-try kami ng actual accounting practice at n-try naming yung sa accounting talaga, yung vouching, yung sa BIR Tax. Actually, doon naming natutunan, nagkaroon kami ng magandang picture sa mga inaral naming sa tax." [We were able to try actual accounting works like vouching and solving tax from BIR. Actually, this gave us a good picture of what we have studied during our taxation subject.]

R5 - "So parang it is an eye opener for us na kung ano yung ma-e-experience namin if mag-a-audit kami sa isang firm. So dahil doon sa experience na 'yon na-realize ko, dati kasi during my undergrad my strength is auditing but then when I entered in SGV, I realized I want to practice taxation." [It is an eye opener for us of what will be our actual experience in the industry. During my undergrad, my strength is auditing but because of my experience in SGV, I want to explore taxation.]

R11 - "...kapag sa virtual kasi mapipilitan sila magbigay ng actual work kasi nga wala silang maibibigay na admin tasks so parang wala silang mauutos. So kapag virtual, yung actual and maibibigay nilang trabaho." [...they will be forced to give you actual accounting work, not just work from the administrative side or any unnecessary tasks.]

R11 - "Parang samín, may trainings kami and webinars doon sa company which is inehance yung skill sa communication, financial ganun." [We've joined trainings and webinars which helped us enhance our skills in communication and financial management.]

Making New Connections

Some respondents stated that despite the virtual internship, they still made connections with their co-interns and supervisors. They also stated that they got to know and engage with different people, sharing their knowledge and skills. The respondents were happy, and they enjoyed it even if the setting was just virtual.

Some of the verbalizations are as follows:

R11 - "Everyday kaming nagmi-meeting and nagkakamustahan which is maganda talaga siya para magkaroon kami ng interaction sa mga kapwa namin interns and sa mga manager." [We ask everyone how they are when we meet together every day, which is wonderful since it allows us to interact with the managers and other interns.]

R3 - "Yung mismong internship advantage is meeting new people. Syempre kapag doon sa internship na 'yon, you'll work as a team. Marami kang makikilalang teammates/groupmate na di mo ka-school or mga superiors mo na makakatulong sayo." [The advantage is that I met new people. You will work as a team, of course, you are going to meet new people who can help you, especially your seniors.]

R5: "I met a lot of students from different schools like a lot of smart students pala. Lahat sila matatalino kaya dahil din doon parang na-engaged in kaming mga Louisians na." [I met a lot of students from different schools like a lot of smart students. All of them are really active and

smart, that is why we were forced to engage. It is a good platform for us to show our skills.]

Benefits Acquired (Salary and Access to Online Platforms)

Some interns experienced the feeling of benefitting from something they really needed. Others have mentioned that the companies where they applied provided an allowance, which made them feel motivated. One respondent reported that they were given access to different online platforms.

The verbalization is:

R5 - *“At saka pala ang advantage din is that we have this salary, we have this allowance every day. So may matutunan ka na, may allowance ka from SGV.”* [The advantage is that we have this salary, we have this allowance every day. You learn, and at the same time, you have an allowance.]... *“Tsaka yung advantage din is SGV also provided us a lot of platforms like yung EY Helix, yung Canva gano’n.”* [Another advantage is that SGV also provided us with a lot of platforms like EY Helix, Canva, etc.”]

Weaknesses of Virtual Internship

Interrupted Work Due to Connection Difficulties

The first weakness of a virtual internship was interruption due to connection difficulties. According to some of the responses, it was a challenge for them since they were the first ones who experienced a virtual internship, and not everyone had a good internet connection. Another challenge they encountered was data-consuming due to long work hours and Wi-Fi inaccessibility among some respondents, causing a delay in communication. There were also instances of power interruption, leading to the delay in work. It was quite difficult for them since these challenges were unexpected to occur.

Some of the verbalizations are as follows:

R16 - *“Next is mahina yung internet connection. Minsan whole day brownout.”* [The internet signal is poor, and occasionally, there is a whole-day power outage.]

R7 - *“So yung virtual internship given the fact na may times na mahina ‘yong internet connection, tapos may mga times din na kailangan namin na for eight straight hours na naka-log-in sa zoom so parang data consuming siya.”* [There are instances when we must remain logged in to Zoom for eight hours straight, so it is like we are consuming data.]

Abrupt Transition

The respondents mentioned that the impact of the abrupt transition affected their work-life balance. Due to a lack of physical interaction, productivity was a big challenge. The

interns also shared that they struggled because the task given to them was not relevant to the program they were in.

The verbalization is:

R2 - *“Distracted and tempted na hindi maging productive kasi wala ka sa real life work environment. So madalas hindi mo nagagawa ng maayos ‘yong trabaho mo or hindi ka nagiging productive.”* [Distracted and tempted not to be productive because you are not in a real-life work environment. So sometimes, you cannot carry out your duty well or become more productive.]

Lack of Social Interaction

Some of the students highlighted the lack of interaction during the internship. The communication was inconsistent, which led the interns to feel isolated. The biggest challenge of the virtual internship was that the interns did not have the opportunity to interact adequately with their co-workers and co-interns on a regular basis.

The verbalization is:

R6 - *“We’re lack of collaboration, syempre di naman namin pwedeng istorbohin yung ibang co-worker namin or co-intern namin kasi syempre may mga ginagawa din siya. So parang ‘yong virtual internship ‘yon, parang it makes you feel alone.”* [We lack collaboration. Of course, we cannot disturb our other co-workers or our co-interns because they have other things to do. So the experience makes you feel alone.]

Time Difference

Based on the responses, the challenge of working across different time zones needed a lot of adjustments and changes from both the company and interns. According to the interns, it took an extra effort to stay on task without face-to-face interaction. The tasks given required them to wake up early in the morning or to stay online too late.

The verbalization is:

R10 - *“Starting time of our work in the internship. If you didn’t know, RRFMG is a BPO company, based from LA, California, USA; so we work early hours of the day. We need to log in to our internship at 5 in the morning.”* [The difficulty I am talking about is the starting time of our internship. If you did not know, RRFMG is a BPO company, based from LA, California, USA; so we work during early hours of the day. We need to log in to our internship at 5 in the morning.]

No Work Allowances

Some students said that their company provided no work allowance during their internship. It was tough for the interns to not attend the virtual meeting because they could not afford

to buy a load. Also, there were applications that were needed to be bought to do a specific task. Upgrading the gadget was also needed during their internship. Hence, if their designated companies provided them the allowance, the expenses could be less than expected.

The verbalization is:

R10 - "Wala kaming allowance, although specific siya sa KPMG wala kaming allowance tapos yung iba meron."
[We do not have an allowance, although it is specific that there is no allowance in KPMG compared to other companies or agencies.]

IV. DISCUSSION

Implementation of Virtual Internship

It was found that interns highlighted the conduct of evaluation of the virtual internship program upon completion, which was successfully implemented with regard to institutional evaluation. This implies how important an evaluation of the virtual internship is to the institution as this will help them determine what is effective, what needs to be altered, and what needs to be maintained. The value of evaluation may be determined since it provides a precise process for examining a program, practice, or activity to determine how effectively it fulfills its objectives. According to Flagg (2013), evaluation plays changing roles through the phases of program development, but its consistent goal is to maximize the program's potential for success. Any curriculum project should have clearly defined goals, should provide environments that evoke within students learning experiences likely to support achievement of such goals, and should evaluate the curriculum program's strengths and weaknesses in producing desired outcomes (Flagg, 2013). Program evaluation contributed to quality services by providing feedback from program activities and outcomes to those who could change programs or decide which services were to be offered (Posavac, 2015). It was also stated in his study that such activities were undertaken to help plan and refine programs, assess their worth, and make corrections in ongoing operations (Posavac, 2015).

Effectiveness of Virtual Internship

Moreover, it also emphasized the positive work environment experience of the interns, which was considered effective with regard to company evaluation. This was crucial to the effectiveness of the virtual internship program since it generated higher levels of satisfaction in taking on difficult jobs when provided with the proper guidance and support, as well as favorable outcomes as a result of an intern's dedication to the firm. According to Jawabri (2017), several components make for a positive work environment, including educational opportunities, room for advancement, encouragement from managers and peers, job security, sense of purpose, and connections with like-minded people. His research also indicated that interns benefit from these conditions since they

facilitate the development of positive working connections with their colleagues. In addition, he pointed out the importance of senior leadership's involvement, saying that when junior staff were given clear objectives and positive reinforcement from their superiors, it could make the members feel like they were a valuable part of the team and increase their sense of job satisfaction. Connection and relationship between trainees and their mentors in the organization were essential (Staribratov, 2019). His research also found that trainees who were immersed in the company's culture and had a sense of belonging among their colleagues were more dedicated to their jobs, had a better understanding of their responsibilities, experienced less stress, and had reduced risk of conflict with other trainees. Additionally, newcomers benefit from well-structured organizational assistance in creating strong social bonds and individual identity within the group, both of which increase their sense of belonging and satisfaction (Jawabri, 2017).

Strengths of Virtual Internship

Under the qualitative analysis, responses were discussed under two themes: the strengths and weaknesses of the virtual internship. The geographical divide between students and businesses may be bridged due to the emergence of virtual internships, improving accessibility for both groups (Clemmons, 2015; Jackson, 2019). Although more evaluation was necessary, it seemed that they offered improved career outcomes for students and a broader skilled workforce to companies (Pittenger, 2021). Responses indicated that the virtual internship offers practicality as interns need not to worry about their expenses, and they have the control to manage their time. They did not continually feel under pressure from their bosses to do their tasks. This strength was crucial for those who could not quit their part-time work to pursue an internship at an office or students with financial problems. Students with disabilities, those living in remote regions, those with little financial resources, and those who are working students may all potentially benefit from virtual internships since they allow them to undertake an internship at their own time and from the comfort of their own homes (Kraft et al., 2019).

Another strength was that interns could apply their knowledge and expand their skills, given the situation. The cognitive learning outcomes of e-internships were likely to be extensive because interns were required to develop well-rounded, independent work and problem-solving skills to be successful in a virtual internship. They also noted that "e-internships have been hailed for offering a good opportunity for developing and refining communication skills," which was ironic given that the biggest difference they detect in virtual internships was communication (Jeske & Axtell, 2014). The "probable tendency for computer-mediated graduate work settings," especially "being able to convey ideas, thoughts, and work outputs in a computer-mediated environment," may be better prepared for by a virtual internship than by a conventional one (Bayerlein & Jeske, 2018).

Moreover, many interns spoke about how they were able to make connections with others despite the situation. Students also mentioned organized social hours and meetings through

Zoom with organizational executives and other staff members as additional ways they communicated with coworkers and superiors. Supporting social contact, addressing developmental needs, and providing access to resources and mentors may all be accomplished through the strategic use of technology, even in the absence of face-to-face encounters (Jeske, 2018). Furthermore, virtual internships also give benefits like allowance which makes them motivated. Beebe et al. (2009) found that interns who were compensated reported more positive experiences than their unpaid counterparts. They also noted, however, that unpaid interns were not dissatisfied. In fact, they showed even greater levels of happiness than paid interns. Interns were also given access to different online platforms. It was possible to build a virtual work environment by using the different kinds of virtual platforms already on the market, which include messaging programs, cloud document sharing and storage, and virtual meeting rooms (Rillig et al., 2020).

Weaknesses of Virtual Internship

Although virtual internships have many strengths, there are also drawbacks regarding the program. Many interns pointed out that connection difficulties and power interruptions were the main problems during the virtual internship. This would result in disruptive inconvenience to interns. These findings demonstrated that although businesses may help employees overcome certain technological hurdles by providing greater IT assistance, internet connection subsidies, or even company-provided laptops, students encountered additional barriers during the pandemic that were beyond anyone's control (Chen et al., 2021). Also, interns experience difficulty adjusting due to the transition from online internship to face-to-face work environment. Students lamented the absence of an actual office experience where they could interact with co-interns and mentors at the office. There were also times when they experienced being distracted and tempted not to be productive. This implies that virtual internships are for those people who are motivated to work and are self-disciplined.

Another weakness was the lack of interaction. Participants were worried about not being fully immersed in the company culture due to working alone, which might result in becoming socially isolated. With few opportunities for social connection while working away from the office, participants thought that online interns may struggle to develop a feeling of community (Hillari et al., 2022). According to Ruggiero & Boehm (2016), the concept of "social shaping" of technology was discussed, which was a useful tool for managers of remote employees and e-interns. The findings also showed that various factors affect how technology was deployed to support work contacts and job completion, as opposed to depending only on media and taking a technologically predictable approach to managing work and communication. They also revealed that people were crucial in shaping how technology was implemented and used. Furthermore, some written information about starting and cultivating online internship programs were available (Ruggiero & Boehm, 2016).

Time difference was also one of the problems during the internship since some companies have clients from different countries. It was a struggle for interns because some needed to wake up an hour early or stay up a little later. This implied that interns should have adaptability skills when working online. An employee has to be adaptable, flexible, and able to respond appropriately to his/her working circumstances, even when things do not go according to plan (Moorhouse, 2020). Interns should have a high level of technical proficiency, as well as self-direction and motivation. Also, some interns have mentioned that some companies do not provide an allowance for them. Conforming to Crane (2016), paid interns have an edge when finding work immediately after graduation since paid internships were positively connected with a job offer before graduation. He also disclosed that unpaid interns, on the other hand, claim no such quick gain from their experience. Interestingly, researchers often connect participation in unpaid internships and a drop in this objective indicator of short-term job performance. In fact, it has been shown that students who participate in unpaid internships have a "strong negative influence" on the temporal dynamic of the job search process (Crain, 2016). In the same study, although he discovered that unpaid interns performed worse in the early stages of their careers than paid interns, he concluded that this was insufficient to warrant avoiding unpaid internships.

V. CONCLUSION AND RECOMMENDATIONS

The study concluded that the virtual internship program of the Accountancy and Management Accounting departments under the School of Accountancy, Business and Hospitality of the University of Saint Louis Tuguegarao was implemented and effective along institutional and company evaluations. It is also concluded that the institution and the companies implemented the virtual internship program effectively. Through understanding the intern's experiences, the researchers concluded that virtual internship was associated with a number of limitations. However, with all the gathered and studied data, it does not guarantee that a virtual internship was a hindrance for a student's opportunity to learn new skills and knowledge. Students were free to choose their mode of internship, whether face-to-face or virtual, as both provide an avenue to taste a glimpse of the professional world.

With the findings and discussion of this study, it is recommended that:

1. Students who could not afford to forego the associated costs, time commitments, or efforts were given the option of virtual internships. The availability of a reliable internet connection and a personal computer, laptop, smartphone, or other devices were requirements for students. Furthermore, the virtual internship was for university students who were thinking about joining international corporations or agencies.
2. It is recommended that the program coordinators conduct a survey regarding the demographic data of every student to assess or determine the right path in choosing their mode of internship.

3. The institution may propose a policy wherein students could choose their mode of internship between face-to-face or virtual internship based on their ease of access and their situation.
4. The coordinating companies or agencies may also adapt and apply the techniques of other companies, like job rotations of the interns to the different departments of the company.
5. Studies with the same method should also be considered to evaluate the implementation and effectiveness of the virtual internship in other programs under different departments in the institution conducting the internship since this study was only limited to two programs under the School of Accountancy, Business and Hospitality department.
6. The future researchers could collect qualitative data by conducting interviews with both supervisors and interns for in-depth evaluation. Lastly, in addition to the continuing evaluation of the virtual internship, further research is needed to assess the different factors that affect the virtual internship.

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