

## **Locus of internship management: Does it matter?**

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### **ABSTRACT**

This internship study was designed to help determine the effect of different management styles and structures, by studying two programs. One, housed in the MS in Accounting program, and the other housed in the Business Internship Director's office, produced statistically different results at the 5% level of significance, in intern's site ratings, critical thinking scores, use of technology, writing scores, GPAs, and hourly pay rates. Supervisor ratings, hours worked, evidence of learning in the reflection papers, and intern satisfaction were not statistically different at the 5% level of significance. There was no statistically significant difference in the success of the internships for MSA interns versus BBA interns, based on thematic analysis of the intern's reflection papers. Tests utilized were *t*-tests of the differences in means from standard internship records. Overall, results indicated that a single discipline internship program, produced results different from a multi-discipline program, as measured by these tests. Indications for further research include consideration of why the results were different.

Keywords: internship, management, thematic analysis, program success

This study was designed to help determine the difference in management styles and structures with regard to internship programs, by studying two internship programs. The paper is organized with a brief literature review, a description of the study, study results, and a terminal section with conclusions and recommendations for further study.

## LITERATURE

Measurement of internship success depends on the definition of success. Alpert (2009), noted there is little research available on the subject of internships, as did Beard (D. F. Beard, 2007). Alpert also asserted that internships are difficult to administer. Students see internships as a means of gaining employment more than as a means of continuing and extending their educations (Cannon & Arnold, 1998). Students value internships when they see a connection to their employment goals (Hergert, 2009). Older students (i.e., graduate students) and students with higher grades, appreciate the value of their internships more than younger and less able students. They view internships as a way to gain experience that leads to employment, higher levels of job satisfaction, and so on (Verney, Holoviak, & Winter, 2009). At least in tax work, previous internships positively influence subsequent performance evaluations, retention, and promotion outcomes of the participants (Siegel, Blackwood, & Landy, 2010).

Public accounting firms may ignore critical performance evaluation feedback for interns and new staff accountants (V. K. Beard, 1997). Because of the redundant peer and supervisor review of audit and tax work done by both staff and professionals required by professional standards, firms may assume that feedback on performance appraisal matters is automatically covered. This lack of formative appraisal by the firms can be disconcerting both to interns and staff personnel. A relatively new construct, emotional intelligence, refers to the ability of managers to be aware of and to effectively manage and/or use emotional information (Cook, Bay, Visser, Myburgh, & Njoroge, 2011). This idea is based on the observation that the workplace is not an entirely rational environment, and it should not be treated as though it were. Internships may provide an initial introduction to emotional side of business that is not conveyed to them through classroom exercises. This is what Narayanan, et al. (2010) called the internship reality shock.

Academics generally see internships as an opportunity for students to gain valuable experience by applying the knowledge they have gained in their course work to real world situations (Narayanan, et al., 2010; UIW, 2011). Universities also see their internship programs as helpful in recruiting students, and possibly helpful in raising money from employer/donors (Verney, et al., 2009). Internships can also be viewed as useful in making the connection between knowledge from the classroom and the application of that knowledge in the real world, much in the same way that case studies can be used to make this connection (Hergert, 2009).

Internship management styles varied between the two internship programs used in the research reported in this paper. Beard (D. F. Beard, 2007) asserted that well-organized and carefully supervised internship programs can enhance students' employability, improve classroom learning skills, and help develop the competencies, as outlined by the AICPA (2011), for entry to the accounting profession. Student and employer prepared reflection papers, internship assessments, intern prepared site evaluations, descriptive information from other results measures, together with the differences in the style and structures of management of the two programs, were used to identify differences in program results that may point toward explanations of observed variances in perceived outcomes utility.

Student intern reflection papers were used by D. F. Beard (2007) to describe the value of student internships in accounting, and the value of self-reported data in the assessment processes for accounting programs has been well established (Hill, Perry, & Stein, 1998). Qualitative research should be an effort to describe interpretations of situations that may be useful to colleagues, students, and others, each for their own purposes (Stake, 2010). Fundamental to all qualitative research is thematic analysis and theme identification, which are developed from the in-depth analysis of qualitative data (Lichtman, 2010). Thematic analysis involves recognizing patterns within the data, and using emerging themes as categories for analysis (Fereday & Muir-Cochrane, 2006). In this study, comparative thematic analysis of internship performance reports, and self-assessment reports, were used to grade interns' satisfaction with their experiences. Despite the subjective nature of thematic analysis of self-reported data, and the rejection of the quantitative concept of statistical validity by some qualitative researchers, the quality of such research can be judged by its transferability and by the ability to dependability confirm creditable results (Trochim, 2001).

The Core Competency Framework of the American Institute of Certified Public Accountants (2011) delineated the fundamental personal and professional competencies students need to enter the accounting profession. State boards of public accountancy (ASBPA, 2011; TSBPA, 2011) have specified the content and structure of the internship reporting for college courses to be counted as part of the qualifications to sit for the CPA examination in their jurisdictions. There are different approaches to collegiate internship program management and implementation (Hergert, 2009). A recent informal survey of the Level VI schools in Texas accredited by the Southern Association of Colleges and Schools to determine which schools had internship programs, and which managed their internship programs by academic discipline (SACS, 2011), indicated some schools manage all internships through a centralized activity either within the business schools or through university career services offices, and some schools manage accounting internship programs separately from other business internships. The statement of standards from the American Accounting Association and the American Institute of Accountants (AIA and AAA Committees, 1955) presented the principles that were basic to maximizing the contribution of internship programs to accounting education. The statement included delineation of the purposes of internships, including (a) to give the students more purpose and value in their studies after the internships, (b) to give students maturity and confidence, (c) to help the graduates obtain employment, (d) to give employers trial periods with the student employees, to the advantage of both, and (e) to improve the curricula of the schools following the standards. The statement also included statements of responsibility for employers, for the schools, and for the interns. The standard requirements for internships authorized by the Texas State Board of Public Accountancy, and other states' regulations sampled on the Internet, appear to mirror these standards.

The effectiveness of student surveys in outcomes assessment programs has been established (D. F. Beard, 2007; Hill, et al., 1998). In surveys of interns, employers providing internships, and academics supervising internship programs, all three groups said that an internship plan should be written and executed by all three parties to the internship (Alpert, et al., 2009). Beard (D. F. Beard, 2007) also commented on and supported the use of internship assessment data in comprehensive program outcomes assessments efforts. Beard noted that the discipline benefited from discipline management of internship programs because the assessment tools used in the programs provided valuable feedback for improvement of the overall discipline program. Whether coming from the discipline or not, the groups reported agreement that the academic supervisors of internships should

visit the companies periodically, and plan the internships. Most thought the academic internship coordinator, not the students, should be responsible for finding the internships.

A theoretical model for management of internships was developed by Narayanan, Olk, and Fukami (2010). They asserted there was little in the literature which considered an internship in light of the needs of all three participants: students, employers, and academic institutions. In addition to consideration of the needs of the three types of participants, they called for the role of internships as knowledge transfer processes, with concomitant student learning outcome objectives, to be recognized. These researchers highlighted the relative importance of the role of the faculty advisors in students' satisfaction with their internships. They concluded that for the schools involved, the preparation of the students (with functional knowledge they could use in their internships) and the selection of the faculty advisors were critical factors. They suggested that using faculty advisors whose research agendas included their involvement in internships might be a factor for further study. Although faculty involvement is thought to be important to student satisfaction in their internships, a survey cited by Alpert, et al., (2009) indicated, at least for the faculty surveyed, that faculty did not believe their internship supervision/management efforts were rewarded. Additionally, where internship management, including the selection of the assignments given to the interns, was not directly controlled by faculty, there was concern about the academic rigor of the experiences, leading to questions about whether academic credit should be awarded for internship work.

## **THE STUDY**

The research presented in this paper was intended to contribute to the enhancement of the internship management processes and protocols in the academy of business schools with internship programs. The research question was whether internships under the management of a discipline-specific Internship Director produced different outcomes from internships under the management of a non-discipline-specific Internship Director. Two groups of interns were studied. The first group was comprised of a mix of 53 graduate and undergraduate accounting students enrolled in the Master of Science in Accounting program, from 2006 through 2011. The first group is referred to herein as the MSA group. The second group was comprised of a mix of 77 graduate and undergraduate non-accounting business students, enrolled in the Bachelor of Business Administration and Master of Business Administration programs, but predominately BBA students. The second group is referred to herein as the BBA group. The MSA internships were managed by a single discipline-specific Internship Director who also functioned as a tenured professor in the accounting discipline. The BBA internships were managed by a single non-discipline-specific Internship Director who also functioned as a tenured associate professor acting as an assistant dean.

Nine of the eleven hypotheses for this research were postulated for use with *t*-tests to determine differences in means at the 5% level of significance, and were intended to discover differences in internship outcomes by program, as measured by (a) intern satisfaction with overall results of their internships, (b) ratings by internship supervisors, including overall performance, rudimentary ratings of the intern's abilities to use technology effectively at work, and a crude measure of the intern's critical thinking abilities, together with writing scores on intern's reflection papers (scored by the authors) and (c) by input characteristics including type of degree sought, locus of internship management, grade point averages, and number of hours worked during the internships. The hypotheses, for the MSA interns compared to the BBA interns:

Satisfaction

- There were no differences in intern site ratings.
- There were no differences in satisfaction scores.

Ratings

- There were no differences in supervisor ratings.
- There were no differences in the critical thinking scores.
- There were no differences in ability to use technology scores.
- There were no differences in writing scores.

Other

- There were no differences in grade point average.
- There were no differences in pay per hour.
- There were no differences in hours worked.

Intern site ratings were collected from a standard form used by both MSA and BBA internship directors, comprised of eight questions about the internship site and experience, with a five point Likert scale. Satisfaction scores were collected from thematic analysis of the intern's reflection papers. Reflection papers, authored by the interns, were unstructured reports about their internship experiences, required of all interns in both the MSA and BBA groups. Supervisor ratings, critical thinking scores, and technology scores came from standard forms comprised of 13 questions, used by both the MSA and BBA internship directors. Supervisor ratings were from the internship providing firms, generally prepared by the intern's immediate supervisors. Writing scores were gross estimates of the intern's writing abilities in terms of spelling, punctuation, grammar, use of appropriate complete sentences, readability, and so on, as demonstrated in the intern's reflection papers. Writing scores were calculated by the authors. Grade point averages, hourly rates of pay, and hours worked during the internships were self-reported by the interns.

Two other hypotheses were used to compare proportions of characteristics within the MSA and BBA groups. The first postulated there were no differences in the proportions of interns expressing evidence of learning, in their reflection papers as scored by the authors, between the test groups. The second, intended to test the differences in the proportions of interns were hired on a full time basis as a result of their internships. Ultimately, this second hypothesis bases on proportions was abandoned due to lack of information about subsequent employment in the data sets.

For instances in which the equality of variances needed for *t*-tests comparing population means were questionable, the alternative calculation of *t* and degrees of freedom recommended by Azcel and Sounderpandian (2006) was used.

## RESULTS

The MSA program, populated by a mix of both graduate and undergraduate accounting students, produced different results in terms of intern's site ratings, critical thinking scores, use of technology scores, writing scores, grade point averages, and pay per hour in comparison to the other program, housed in the Intern Director's office, serving business disciplines other than accounting. All of the other tests resulted in non-rejection of the hypotheses of the equality of means for the variables tested between the two programs. Results of the calculations are shown in Table 1. As can be seen in the table, the hypotheses of equality of means between the MSA and BBA groups

was rejected in the tests of site ratings, critical thinking scores, use of technology, writing scores, GPA, and pay per hour amounts.

## **CONCLUSION AND DISCUSSION**

This study was used to assess the internship programs in the school of business at a private Catholic university in south Texas. Internships consisted of undergraduate students and graduate students and the data spanned several years. The study was designed to help determine the effects of different management styles and structures. The MS in Accounting program managed the internships for all accounting students and all other business disciplines' internships were managed by an Internship Director.

This study included many factors. Between the two groups of subjects, site evaluation, critical thinking, use of technology, writing scores, GPAs, and hourly pay had means that were significantly different at the 5% level of significance. However, the means of hours worked, supervisor ratings, and intern satisfaction were not different, at the 5% level of significance. More research is needed in these areas but some comments may be of importance to the findings.

All interns are required to have a minimum GPA and work a minimum number of hours to get academic credit. The Internship Directors are responsible for contacting the companies and maintaining relationships between the companies and the school. In all disciplines but accounting, the job descriptions vary greatly. In the accounting program, there is a state requirement for substantive accounting content in the job descriptions. The accounting program has a student run Accounting Society that hosts a “meet and greet” once a year. Accounting firms are invited on campus to meet the students and are given a book of resumes. The other business disciplines do not have programs that allow companies to come on campus to meet the prospective intern students. The faculty of the non-accounting disciplines should consider the possibility of management of internships by discipline, to explore whether these differences present possibilities for improvement of their internship results.

Like all research, this study has limitations. One limitation is inherent in the supervisor's evaluation forms, and the student site evaluation forms, used to collect the data. These forms were not written by the school of business and have not been updated in several years. More skillfully designed evaluation forms, intended to gather data on the points of interest to the faculty and managers of the internship programs, might be helpful in future evaluation of the programs. Another limitation is the way the internships are managed by the respective directors. Accounting has very specific outcomes and goals for their students that the internships should be designed to provide. For the other, non-accounting disciplines, projects that begin in an internship may end up being a capstone project.

This paper presents important empirical analysis which may help answer questions that could result in a more successful internship program. The results show that overall, there are differences in the results obtained by the two programs. More research is needed to help identify why the results are different, and ultimately to identify areas for improvement which will allow stronger relationships among the school of business, the business community, and the student interns.

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Table 1

*t*-test results

Variable	MSA			BBA			<i>T</i>	df	Result
	<i>n</i>	<i>M</i>	<i>SD</i>	<i>n</i>	<i>M</i>	<i>SD</i>			
Site	57	1.078	.260	57	1.286	.3759	-3.437	99	Reject
Satisfaction	56	3.500	1.916	57	3.386	2.562	0.268	103	Accept
Supervisor	57	1.326	0.526	59	1.221	0.383	1.227	102	Accept
Critical thinking	57	2.842	1.360	70	2.043	1.290	3.389	125	Reject
Technology	57	2.807	1.216	70	2.171	1.351	2.756	125	Reject
Writing	56	95.893	9.100	57	90.474	11.801	2.736	105	Reject
GPA	38	3.587	0.369	49	3.379	0.449	2.315	85	Reject
Pay per hour	53	12.772	8.124	60	6.115	5.492	5.035	89	Reject
Hours worked	57	288.68	157.85	63	267.32	124.32	.8178	106	Accept