

Describing the Performance Satisfaction of Host Training Establishments on Accounting Student Trainees

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Kata kunci: Magang, Tingkat Kepuasan, Kinerja Magang

Abstract

Purpose: This study aims to thoroughly evaluate the level of performance satisfaction displayed by accounting student trainees during their training in host establishments. The study focuses on three key dimensions: attendance and punctuality, knowledge and quality of work, and general attitude, in order to provide a detailed assessment of the trainees' performance.

Methodology: The study used a mixed-methods approach, specifically the sequential explanatory design. This involved the use of a survey questionnaire and in-depth interviews.

Research Findings: The research findings indicate that the performance satisfaction of accounting student trainees is very satisfactory in terms of attendance and punctuality, with an overall mean rating of 3.63. Additionally, knowledge and quality of work are rated as very satisfactory, with an overall mean of 3.50. Their general attitude is also rated as very satisfactory, with an overall mean of 3.68. The qualitative data obtained through interviews provides a detailed examination of the trainees' strengths and weaknesses, along with valuable recommendations from the host training establishments. The strengths identified were independence, resourcefulness, and enthusiasm. However, two categories emerged as weaknesses, which are social awkwardness and inattentiveness. The host training establishments have advised accounting student trainees to be proactive, enhance their skills, seek opportunities and guidance, and be prepared.

Abstrak

Tujuan Penelitian: Penelitian ini bertujuan untuk mengevaluasi secara menyeluruh tingkat kepuasan kinerja yang ditunjukkan oleh mahasiswa akuntansi selama pelatihan mereka di perusahaan tuan rumah. Studi ini berfokus pada tiga dimensi utama: kehadiran dan ketepatan waktu, pengetahuan dan kualitas kerja, dan sikap umum, untuk memberikan penilaian rinci terhadap kinerja peserta pelatihan.

Metodologi: Penelitian ini menggunakan pendekatan metode campuran, khususnya desain penjelasan sekuensial. Hal ini melibatkan penggunaan kuesioner survei dan wawancara mendalam.

Temuan Penelitian: Hasil penelitian menunjukkan bahwa kepuasan kinerja peserta pelatihan mahasiswa akuntansi sangat memuaskan dalam hal kehadiran dan ketepatan waktu, dengan nilai rata-rata keseluruhan sebesar 3,63. Selain itu, pengetahuan dan kualitas pekerjaan dinilai sangat memuaskan, dengan rata-rata keseluruhan 3,50. Sikap mereka secara umum juga dinilai sangat memuaskan, dengan rata-rata keseluruhan sebesar 3,68. Data kualitatif yang diperoleh melalui wawancara memberikan pemeriksaan rinci mengenai kekuatan dan kelemahan peserta, serta rekomendasi berharga dari lembaga

penyelenggara pelatihan. Kekuatan yang diidentifikasi adalah kemandirian, akal, dan antusiasme. Namun ada dua kategori yang muncul sebagai kelemahan, yaitu kecanggungan sosial dan kurangnya perhatian. Lembaga pelatihan tuan rumah telah menyarankan mahasiswa akuntansi untuk bersikap proaktif, meningkatkan keterampilan mereka, mencari peluang dan bimbingan, dan bersiap.

INTRODUCTION

The dynamic field of accounting, marked by globalized accounting and auditing standards, fast-evolving information, and a growing need for skilled graduates, presents a challenge for educational institutions to prepare accounting students for the workforce adequately. To address this challenge, educational institutions collaborate with establishments to provide training and produce competent graduates. To fill the gap between practical skills and theoretical knowledge, educational institutions associate with employers to prepare students with hands-on experience in the real-world work environment. Through cooperative programs that allow students to work in the field while still studying, educational institutions can better prepare graduates for the demands and challenges of the workplace. These programs also enable employers to identify and recruit top talent. Simultaneously, students acquire significant skills and practical knowledge that can substantially elevate their career opportunities (Handoyo, S., & Anas, S., 2019).

According to CHED Memorandum Order 104 series of 2017 revised guidelines introduced in the Philippines regarding the Student Internship Program (SIPP). These guidelines were issued on December 28, 2017, and apply to all educational programs in the country. These guidelines provide a clear framework and standardized procedures for implementing the SIPP across various educational institutions and programs. The Philippines' Student Internship Program (SIPP) has been carefully crafted to provide students with practical experience in their chosen fields. With this program, students can put their theoretical knowledge into practice while gaining exposure to real-world challenges and situations. The revised guidelines aim to ensure that the SIPP is conducted in a structured and meaningful manner, benefiting both the students and the host organizations or companies. They outline the roles and responsibilities of all parties involved, including the students, educational institutions, and the industry partners providing the internship opportunities (CHED, 2009).

No matter how they are conducted, internship programs have been recognized as advantageous for everyone involved - students, host establishments, and educational institutions. These benefits include gaining practical experience, accessing less expensive labor, and enhancing training programs. Research on internship programs, such as studies conducted by Cord et al. (2018), and Lam and Ching (2017) have primarily focused on the developed world. This means there needs to be more information available for developing countries about the effectiveness of this type of tertiary education, which is highly regarded for preparing students for their future work.

Ensuring the safety and well-being of college students undergoing practicum is crucial to prioritizing the quality of their learning and providing them with constant exposure. Higher Education Institutions have developed a training program in the Philippines to equip enrolled students with practical knowledge, crucial skills, and positive attitudes and values (Ylagan, 2013). The educational program was conducted in esteemed institutions and industries duly recognized by the Commission on Higher Education in 2009. Its objective is to facilitate a comprehensive learning experience that prepares students for the demands of the workforce while instilling in them the values and attitudes essential to their success (Caraig, 2017).

Higher education institutions must attract and retain top accounting talent to remain competitive and successful. In the dynamic business landscape, students must possess the necessary skills and knowledge to succeed in their future professions. Graduates' employment statistics have become a crucial benchmark for evaluating institutional achievement (Jackson & Meek, 2021). Consequently, employers are likely to have heightened expectations of accounting

students. Integrating new technologies, particularly those used in financial information creation, reporting, and dissemination, is causing significant changes in the accounting profession, necessitating a focus on student skills and competence (Aman et al., 2023).

Jamil et al. (2013) have noted that internships offer valuable practical experience to students in their chosen field, allowing them to apply theoretical knowledge acquired in the classroom and develop their skills and competencies. However, concerns within the professional community regarding the capabilities of university trainees, even those who have completed apprenticeship programs, may arise from two primary factors. These include a mismatch in qualifications and the limited capacity of universities to adapt to industry changes (Rogers et al., 2019). Recent graduates from universities who are apprentices in the Islamic finance industry hold a vital role in determining the satisfaction levels of industry players. The expectation-disconfirmation theory (EDT) measures the industry's satisfaction, considering prior expectations. Furthermore, Sinha et al. (2019) have suggested that the EDT can be used to assess the satisfaction of the Islamic finance industry. Additionally, according to Mgaya and Mbekomize (2013), the internship program benefits not just the students but also the universities and host companies.

Research by Gupta et al. (2023) indicates that individuals with a fulfilling internship experience tend to exhibit a positive attitude toward their future career aspirations and academic institutions. Additionally, Cord et al. (2018) researched an accounting internship program and discovered that some students were dissatisfied with their assigned tasks. They comprehended the reasoning behind the task allocation. The level of satisfaction experienced during an internship is contingent on the individual's role within the organization and their active participation in the program.

This study aims to assess host training establishment's satisfaction levels regarding the competencies and performance of internship students. In addition, the research aims to propose recommendations for enhancing the quality of the internship program. Furthermore, the study seeks to determine the preparedness of undergraduate accounting students at Saint Columban College for their professional careers and whether they meet the employer's expectations. Moreover, the paper presents a comprehensive array of potential fields related to their discipline for students to consider during their career preparation.

This study seeks to answer the question of how the host training establishments describes the performance satisfaction of the accountancy student trainees specifically the performance of student-trainees in terms of attendance and punctuality, knowledge and quality of work, and general attitude. Furthermore, this study compasses the strengths, weaknesses, and recommendations observed by the host training establishments to the student-trainees during the period of the training program.

LITERATURE REVIEW

Incorporating an internship program into the undergraduate curriculum is imperative in nurturing the skills and competencies necessary for students to become capable human resources and prepare them for successful employment opportunities. This requirement is justifiable because internships offer invaluable exposure to actual work scenarios. Furthermore, internships have gained widespread popularity among universities, employers, and employees globally (Holyoak, 2015). Internships allow students to acquire practical experience and utilize their academic knowledge professionally (Renganathan et al., 2016). On the other hand, employers consider work experience a critical factor in hiring (D'Abate et al., 2014). As a result, universities must continue to offer internship programs, as stated by D'Abate et al., to reduce the gap between practical application and theoretical knowledge.

Investing in industry-led workforce training programs, particularly those conducted on the job, can be a powerful economic development strategy. By tailoring training to an employer's specific needs, these programs help promote the growth of workers and lead to their retention as full-time employees. However, the quality of feedback and oversight provided by the firm and

educational institutions involved significantly affects the effectiveness of internship learning. (Kobes, 2013; Narayanan et al., 2014) The three indicators that could affect the performance satisfaction of the host training establishments are attendance/punctuality, performance and knowledge, and attitude.

Attendance and punctuality are vital to workplace ethics, impacting business environments and individual reputations. Poor attendance can suggest disregard for team members, duties, and organizational commitment. Root (2016) suggests that a lack of penalties for excessive absences can lead to systemic issues, decreased productivity, and higher turnover. On the other hand, Costa et al. (2013) emphasize that punctuality, avoiding interruptions, and contributing to a productive environment are vital to maintaining professional reputation and work efficiency.

The research is based on the discrepancy theory developed by Torrey Higgins in 1987. This theory can be used to determine how satisfied the Host Training Establishment is with the performance of accounting trainees. Many researchers believe that satisfaction is the result of comparing what is expected or desired with what is experienced about a product or service. According to the discrepancy theory, satisfaction depends on how closely what one wants aligns with what one actually has. In other words, satisfaction is based on the degree of concurrence between what one wants and what one believes they possess in a particular aspect of a job. The closer these two variables match, the higher the work satisfaction. Conversely, if there is a significant gap between one's aspirations and reality, their job satisfaction tends to be lower. This difference can be measured by computing a difference score using two parameters: 1) the current perception of what one possesses, and 2) the future expectations of what one desires to have.

The discrepancy theory is an essential concept in understanding work satisfaction, as it is used in various related theories. However, it may be optional for predicting job satisfaction. Employee satisfaction is based on their sense of the importance and value they bring to a particular aspect of their work. To enhance the discrepancy theory, it may be helpful to consider the impact of different comparisons during the evaluation process. In essence, this theory suggests that employee satisfaction is highest when their expectations align with their actual performance, resulting in positive outcomes that are highly valued.

The viewpoints and opinions of students carry significant weight, as noted by Martin and Wilkerson's (2016) research. Feldman (2019) defines attitudes as an evaluation of an individual's behavior, beliefs, or concepts, which can encompass their actions, ideologies, or worldview. Aceron (2015) views attitude as a verbal expression, intention, or mental stance towards a fact or state, revealing an individual's emotional or affective response to an object or situation. Education is crucial in cultivating efficient and effective leaders and professionals, as Laguador's (2013) work values and attitudes framework emphasizes. This highlights the importance of developing knowledge and skills and instilling attitudes and values that promote influential leadership and professional conduct.

RESEARCH METHODS

Research Design

The researchers employed a sequential explanatory design to achieve the study's aim and objective. The sequential descriptive design was a mixed methods research approach that collected and analyzed quantitative and qualitative data. The researcher initiated the research by gathering and analyzing numerical data, followed by collecting and analyzing textual, non-numerical data. The purpose of this two-phase approach was to utilize qualitative findings to help explain and interpret the quantitative data (Taherdoost, 2022).

Research Environment

This study was conducted in Pagadian City, the capital of Zamboanga del Sur, located in the western part of Mindanao, Philippines. The city offers a suitable environment for authorized and registered entities, institutions, and establishments with established training systems for

internship programs. It also has Host Training Establishments that make it an ideal location for the study.

Research Participants

The study aimed to identify the target participants among the Host Training Establishments around Pagadian City. The researchers used survey sampling to determine the population segment that would participate in the research. To identify the number of Host Training Establishments, the researchers interviewed the previous batch of Accountancy students who had internships. The owners or representatives of the selected Host Training Establishments were chosen to participate in the research study since they would be the ones to grade or monitor the student trainees' tasks. The researchers relied on expert knowledge and judgment to produce correct and trustworthy data analysis information.

Table 1. List of Selected Host Training Establishments in Pagadian City

Name of Identified Host Training Establishments	Number of Participants
1. Pagadian City Hall	10
2. Department of Human Settlements and Urban Development	9
3. Pagadian City Mendero Hospital	6
4. Social Security System	3
5. Landbank of the Philippines	3
6. Department of Public Works and Highways	1
7. Philippine Stastical Authority	1
8. Overseas Workers Welfare Administration	1

The researchers of this study employed a purposive sampling method to determine a sample size accurately representing the overall population. The defining traits of this representative sample were decided based on the well-informed judgment of the researchers through a non-random sampling technique known as purposive or subjective sampling (Crossman, 2020).

The participants for this study were the host training establishments where the accounting student trainees worked, and only those purposefully selected were permitted to respond to the structured survey questionnaire. In this study, the best qualifiers were the (1) Accountants, (2) Chief Administrators, (3) Administrative officers, (4) Accounting Supervisors, and (5) Officers in Charge because they were the ones who were directly related to the student trainees.

The study participants were selected via purposive random sampling. The purposive random sampling method represented the entire data population, a technique chosen due to the limited information available about the people. Considering the need for host training establishments in Pagadian City, this strategy was deemed sufficient.

Data Gathering Procedure

Before data gathering, the researchers first communicated to the research participants by getting their consent to conduct a study for this research to be formal. The consent aimed to inform the participants of the study's context, purpose, and benefits. The researchers obtained the list of host training establishments by sending a survey questionnaire distributed online through Google Forms to the previous batches of accounting student trainees of Saint Columban College.

From the information gathered, researchers selected the HTEs who were surveyed personally. Upon selecting, they gradually proceeded to the Host Training Establishments involved in their study. Before data collection, the researchers showed the approved letter signed by their admin. They introduced themselves to the staff, stating that they were third year BSA students from Saint Columban College, Pagadian City, conducting a study that partially fulfilled

their research course. The researchers then asked for the permission of the qualified participants if they were willing and able to be interviewed for their research. Afterward, the researchers explained their research topic, expounded on the interview procedures, and reassured respondents that all their answers and responses would be kept strictly confidential. Once everything was set, the researchers then started the survey.

The researchers interviewed the staff at 3:1 = 3 researchers or interviewers for one participant. The interviews could be timelier, enabling the respondents to take all the time they needed to answer the interview questions accurately and genuinely. After completing the quantitative survey questionnaires gathered data, it was transferred to SPSS to arrange the results.

The researchers conducted the interviews verbally and noted all the responses on clean paper. After the interviews, the researchers allowed the participants to see the written responses and verify whether they were truthful and accurate. Once accurate and verified, the researchers manually encoded and tabulated all the respondents in SPSS.

The 4-point Likert Scale was applied to questionnaires. During the conduction of the survey, respondents were free to express their views, and researchers also used interviews as an aid for some issues that needed to be clarified. The researchers allocated and completed three days for the data gathering.

Statistical Treatment

The researchers employed a descriptive method to examine the data gathered. The utilization of descriptive statistics permits researchers to attain a comprehensive comprehension of the data at hand and make significant inferences. The statistical data was generated using computer software, Statistical Package for the Social Sciences (SPSS), for more accurate and reliable results.

Data Analysis

The mean and standard deviation were utilized to describe the study's results. Scale and ranges are presented below, and their corresponding verbal interpretation was used to interpret the result to determine the performance satisfaction of HTEs on accounting student trainees.

Table 2. Numeral Rating and Verbal Interpretation

Numerical Rating	Verbal Interpretation
3.26 – 4.00	Very Satisfied
2.51 – 3.25	Satisfied
1.76 – 2.50	Unsatisfied
1.00 – 1.75	Very Unsatisfied

Ethical Consideration

This study was conducted with strict observance of ethical standards, ensuring the information and identities of participants were treated with utmost respect and confidentiality.

RESULTS AND DISCUSSION

The following presented, analyzed, and interpreted the statistical data on the performance satisfaction of host training establishments on accounting student trainees. Additionally, the researchers included data from interviews conducted with these training establishments to provide further insight.

The performance satisfaction of host training establishment on accounting student trainees is based on attendance/punctuality, knowledge, quality of work, and general attitude.

Table 3. HTE Satisfaction of Accountancy Trainees in Terms of Attendance and Punctuality

S. No.	Statements	Mean	SD	Interpretation
1	Reports on time.	3.65	0.485	Very Satisfied
2	Reports regularly.	3.62	0.551	Very Satisfied
3	Requests permission before being absent.	3.62	0.493	Very Satisfied
	Overall	3.63	0.510	Very Satisfied

Table 3 showcases the HTE’s satisfaction on trainees regarding their attendance and punctuality. The observed composite mean stood at 3.63 and an overall standard deviation of 0.510, suggesting a very satisfied consistency in their presence and time management. The supervisors noticed that the accounting trainees often report on time, with the highest mean of 3.65, and report regularly and often request permission before being absent, with a mean of 3.62. Given the nature of an internship simulating an employee's role within an organization, punctuality and attendance can significantly impact the company's productivity and overall performance. Consequently, it is not merely the individual's performance that is affected; the organization's effectiveness and ability to achieve its objectives can also be influenced. When trainees are punctual and regularly attend to their assigned tasks, they ensure that the organization's operations run smoothly and efficiently. By being present and ready to work at the designated time, trainees contribute to the timely completion of projects, meetings, and other essential tasks. This reliability and commitment to their role directly influence the organization's effectiveness in achieving its objectives.

Citing Sessoms (2014), regular attendance is not just a matter of showing up for work but a vital work ethic that has far-reaching effects on every aspect of the workplace and business operations. It encompasses more than just adhering to work schedules; it also involves being prepared to begin work promptly and dedicating the necessary time to complete tasks during the workday. Root (2016) further emphasizes the importance of attendance by highlighting the negative impact that excessive absences can have on the performance of other staff members. This suggests that the consequences of poor attendance extend beyond an individual's work and can disrupt the overall functioning of the team or organization. Moreover, Costa et al. (2013) examine the influence of punctuality on workplace dynamics and productivity. Their findings support the notion that an individual's punctuality not only shapes how their colleagues perceive them but also has a ripple effect on their activity.

Table 4. HTE Satisfaction of Accountancy Trainees in Terms of Knowledge and Quality of Work

S. No.	Statements	Mean	SD	Interpretation
4	Knows his/her work well.	3.65	0.485	Very Satisfied
5	Completes assignment on time.	3.62	0.493	Very Satisfied
6	Ensures quality of work.	3.59	0.557	Very Satisfied
7	Produces more output with less time.	3.44	0.504	Very Satisfied
8	Displays resourcefulness.	3.41	0.657	Very Satisfied
9	Requires less supervision.	3.32	0.638	Very Satisfied
10	Has initiative.	3.44	0.660	Very Satisfied
	Overall	3.50	0.571	Very Satisfied

The findings presented in Table 4 shed light on the HTE’s satisfaction of student trainees, specifically in terms of their knowledge and quality of work. The data reveals that the student trainees consistently display a strong commitment to their work, as evidenced by their high mean

score of 3.65 for knowing their work well. Additionally, they require less supervision, as indicated by a mean score of 3.32. These results underscore the effectiveness and efficiency of the student trainees in carrying out their tasks.

On the other hand, the trainers and supervisors perceive the overall performance of the student trainees to be very satisfied in terms of both knowledge and quality of work, with a composite mean score of 3.50 and an overall standard deviation of 0.571. This indicates that the trainers and supervisors recognize and acknowledge the student trainees' proficiency and competence in their assigned roles.

The significance of ensuring the quality of work and meeting deadlines is balanced in the context of employment. These findings demonstrate that the student-trainees possess the essential qualities and abilities employers look for in their employees. By consistently delivering high-quality work and completing tasks on time, the student trainees can fulfill the expectations placed upon them by the company.

According to Martin and Wilkerson (2016), internships significantly enhance students' knowledge and skills. The value of internships is not limited to academic and professional growth; it also extends to employability. Employers tend to prefer college graduates who have completed internships, as highlighted by the National Association of Colleges and Employers (NACE, 2015). This preference suggests that internships provide students with valuable experiences and skills that make them more desirable candidates in the job market.

Table 5. HTE Satisfaction of Accountancy Trainees in Terms of General Attitude

S. No.	Statements	Mean	SD	Interpretation
11	Shows interest in his/her work.	3.47	0.662	Very Satisfied
12	Accepts suggestions.	3.68	0.475	Very Satisfied
13	Cooperates with everybody.	3.76	0.431	Very Satisfied
14	Exhibits honesty and dependability.	3.65	0.485	Very Satisfied
15	Follows instruction.	3.71	0.462	Very Satisfied
16	Observes safety rules and regulations.	3.62	0.493	Very Satisfied
17	Respects superiors.	3.82	0.459	Very Satisfied
18	Shows friendliness and pleasant attitude.	3.74	0.448	Very Satisfied
	Overall	3.68	0.489	Very Satisfied

Table 5 shows the HTE's satisfaction on student trainees in terms of general attitude; overall, it is very satisfied, with a composite mean of 3.68 and an overall standard deviation of 0.489. Accounting student trainees always respect superiors, with a weighted mean of 3.82, and show interest in his/her work, with the lowest mean of 3.47. A positive attitude is crucial for individuals as it greatly influences their behavior and personality. Cultivating and sustaining a positive mindset has emerged as a pivotal element in attaining peak productivity and success, personally or professionally.

According to Martin and Wilkerson (2016), the attitudes and perceptions of students hold significant importance. Feldman (2019) explains that attitudes can be defined as personal qualities or states that assess specific behaviors, beliefs, or concepts of an individual. Aceron (2015) adds that attitudes encompass verbal expressions, intentions, and mental positions towards facts, states, feelings, or emotions. Laguador (2013) emphasizes the significance of work values and attitudes in education, as they play a crucial role in cultivating efficient and effective leaders and professionals.

These findings are anchored on the discrepancy theory formulated by Torrey Higgins in 1987. Discrepancy theory focuses on motivation and the psychological impact of discrepancies between a person's actual and desired states. Align with this; the performance satisfaction of host

training establishments can be affected by their expectations, goals, and values of the performance shown by the student interns in their training period. If the student trainees meet the HTE's expectations, it may create a positive discrepancy, leading to lower satisfaction levels. Conversely, if the student trainees exceed the HTE's expectations, a smaller or non-existent discrepancy may result, leading to greater satisfaction with their performance. The findings underscore a noteworthy level of satisfaction of HTE regarding the general attitude of the student trainees. This high level of satisfaction reflects the trainees' demonstration of a commendable sense of respect, obedience, and honesty in their interactions with superiors. The trainees appear to have embraced a positive work ethic, fostering a collaborative and respectful environment within the internship program. This alignment of expectations and experiences suggests a successful integration of professional values and conduct among the student trainees, showcasing not only their commitment to their roles but also their ability to contribute positively to the overall workplace atmosphere.

Strengths of the Accounting Student Trainees

Studies on workplace strengths indicate that utilizing one's strengths is linked to higher job satisfaction, engagement, and productivity. You are more likely to succeed when your strengths align with your objectives. This results in increased efficiency and motivation to accomplish more.

The strengths that the HTE's observed were Working with Less Supervision, Manifesting Resourcefulness in Doing Assigned Tasks, and Showing Willingness and Enthusiasm to Learn the Work. These strengths were the typical responses that the study participants answered.

Working with less supervision. Working with less supervision promotes autonomy, allowing individuals to develop problem-solving skills and take initiative in their tasks. Additionally, it fosters a sense of responsibility, as employees become accountable for their work without constant oversight. While autonomy in the workplace has been linked to increased job satisfaction and employee engagement (Deci et al., 2017), studies by Salas and Rosen (2013) emphasize that working with less supervision can enhance individual decision-making skills, fostering a more agile and responsive workforce. Moreover, research by Parker and Wall (2018) suggests that reduced supervision encourages a sense of ownership, promoting a self-driven work culture that can lead to higher productivity and job performance.

Employees with adequate training will better understand their job roles and responsibilities. Consequently, they will require minimal supervision, leading to significant savings in both time and resources. Additionally, a well-trained employee is more equipped to handle tasks efficiently and effectively, increasing productivity and success for the company (Cangiano et al., 2019).

Manifesting Resourcefulness in doing assigned tasks. Resourcefulness on the job involves an individual's capacity to effectively navigate intricate situations and achieve personal or organizational goals while considering their unique personality, experience, and available resources. Overall, job resourcefulness is a valuable trait that enables employees to adapt to changing circumstances, make the most of available resources, and provide excellent customer service in the face of challenges. Job resourcefulness at work is positioned as a situational trait; it is employees' ability to achieve individual or organizational targets, which are influenced by personality and experience (Licata et al., 2013).

Showing willingness and enthusiasm to learn the work. Demonstrating a genuine eagerness to learn the work enhances adaptability, enabling individuals to quickly grasp new concepts and skills to meet evolving job demands. Furthermore, a proactive attitude towards learning fosters a positive workplace environment, inspiring collaboration and a culture of continuous improvement among team members. Employees who display enthusiasm for acquiring new skills tend to exhibit higher job satisfaction and are more likely to adapt to evolving work demands (Sesen & Ertan, 2022).

It must be stressed that in self-discrepancy theory, the "other" perspective on the actual self or the self-guide involves the individual's perceptions, not the others. For example, if the HTEs believe that Accounting Trainees are more inclined or efficient in using Excel (actual self) but

think that the ideal perception of HTEs does not contain any reference to "to be efficient in Excel," then the possession of that ideal strength, to whatever extent, has no significance then, to think that accounting trainees are more into manual systems. This strength observed by the HTEs on the accounting student trainees is based on what they think would satisfy their initial perception of the trainee. Thus, this strength will not be observed in the performance of the accounting trainees, which may result in a discrepancy in their satisfaction.

Weaknesses of the Accounting Student Trainees

Work-related weaknesses can manifest as various qualities or character traits that impede your progress and hinder your ability to excel in your job. Identifying and addressing your work-related weaknesses can significantly improve your job performance and increase job satisfaction. The weaknesses shown by the student-trainees were Showing Awkwardness and Using Mobile Phone at work.

Showing awkwardness. Showing social awkwardness in the workplace can manifest in several ways. It could be difficulty making eye contact or holding conversations with colleagues, feeling uncomfortable in group settings, or struggling to express oneself clearly. This can affect productivity, job satisfaction, and working relationships. Individuals must address their social awkwardness and seek support from colleagues or professionals. Employers can also create a supportive environment that encourages open communication and provides resources for building social skills. Trainees may need more social skills to interact with others effectively, which could hinder their performance in a professional setting. Acknowledging that social skills are just as critical as technical skills and can be developed through practice and training is essential.

Using mobile phone at work. Supervisors perceive frequent phone usage as a weakness among trainees. Mobile phone usage can cause disruptions and negatively impact employee productivity. Even a ringing phone can break an employee's concentration, leading to delays in returning to work. This is particularly problematic for employees working on production lines, where a momentary lapse in concentration can have serious consequences (Yihong et al., 2014). When we use our mobile phones at work, it is crucial to balance staying connected and focused. Similarly, constant notifications can distract employees and reduce their focus in the workplace. This happens so often that people sometimes take breaks from social media or technology to help them stay focused.

Self-discrepancies occur when there is a discrepancy between an individual's perception of themselves and the standards or goals, they set for themselves. This discrepancy can cause distress and negative emotions, as individuals may feel like they are not meeting their expectations. Self-discrepancies can also arise when there is a mismatch between an individual's actual self and their ideal self (the person they would like to be) or their ought self (the person they think they should be). These discrepancies may lead to feelings of dissatisfaction or disappointment with oneself. For example, accounting trainees may believe that certain behaviors are acceptable in the office, while HTE employees may disagree. This discrepancy can lead to discomfort, as the HTEs may view the trainees' actions as a weakness while the trainees see them as acceptable. To reduce this discomfort, individuals may be motivated to minimize the discrepancies (Higgins, 1987).

As per Higgins, a disparity between reality and aspirations corresponds to a lack of favorable outcomes, leading to disappointment and discontent. Additionally, a shortfall of positive results and the subsequent emotions of guilt, embarrassment, and feeling downcast also relate to a discrepancy between one's reality and the ideal expectations set by others.

Recommendations of Host Training Establishments to Trainees

The subcategories that emerged from this category were to Be Proactive, Enhance Skills, and Seek Opportunities and Guidance.

Be proactive. Exhibiting proactive behavior and taking the initiative in your work is crucial to achieving success and progressing towards your objectives. It involves identifying potential challenges or opportunities, addressing them, and anticipating future needs. Education endows individuals with a range of personal attributes, academic understanding, and cultural awareness that sets them apart. A study conducted by Duță & Rafaila (2014) delves into the significance of lifelong learning for the professional growth of university faculty members. Taking a proactive approach can lead to significant benefits in demonstrating reliability, competence, and a commitment to achieving outstanding results. This approach can help you stand apart from others and elevate your professional reputation.

Enhance skills. A person's ability to communicate, relate to, and socialize with others can be interpreted as social skills, as defined by Rashid (2014). The development of social skills is expected to help students become more receptive to feedback, provide constructive criticism, conform to social norms and values, and adapt to different situations (Taborsky & Oliveira, 2014). Proficiency in effective communication is crucial for achieving success in any professional environment. Active listening and articulate expression are integral components of effective communication. Additionally, honing technical skills such as data analysis, software proficiency, and other specialized knowledge is crucial for staying current in a rapidly evolving job market. Finally, mastering time management skills, including prioritization and efficient use of resources, is critical to meeting deadlines and achieving long-term goals.

Seek opportunities and guidance. It is crucial to actively seek out opportunities for growth and development within the company. One effective way to achieve this is by seeking guidance and advice from experienced professionals who have already navigated the path to success within the organization. By leveraging the knowledge and insights of these individuals, one can gain valuable perspective and advice on how to position them for advancement and achieve their career goals. Effective time management is also an essential aspect of self-directed learning, according to a study by Thibodeaux et al. (2017). Students with sound time management abilities exhibit excellent proficiency in utilizing their time systematically, maintaining their focus during their studies, and achieving better academic outcomes (Adams & Blair, 2019).

The discrepancy between HTEs' initial expectations and the accounting trainees' performance indicates that OJTs must better prepare before beginning their actual instruction. By exposing them to some suggestions and recommendations before their actual execution of service, one or the other kind of discrepancy can be made more active because some people have actual-self disparities from what they expect and its result. According to the hypothesis, people differ in which self-guide discrepancies—those from autonomous self-guide or those from close relationships—determine an individual's emotional vulnerability.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the study, the researchers concluded that attendance and punctuality are crucial factors in achieving performance satisfaction, as they reflect a strong work ethic and commitment to professional responsibilities. Additionally, the HTE's high satisfaction rating regarding general attitude highlights their competence and ability to perform tasks effectively and accurately. Moreover, their overall high satisfactory rating indicates an upbeat demeanor, professionalism, and willingness to learn and adapt in the workplace.

The strengths of the accounting student trainees that HTEs have observed during their training are independence, resourcefulness, and enthusiasm. The trainees have shown outstanding performance of working with minimal supervision, making decisions, and taking responsibility for their actions. Their resourcefulness has been remarkable, and they have demonstrated the ability to find creative solutions to problems they encounter. The trainees' enthusiasm has been contagious, and they have shown great eagerness to learn and explore new things in accounting. These strengths make them valuable assets to any accounting team.

However, being socially awkward and frequently used of cellphones can have several drawbacks when working as a trainee. Social awkwardness may hinder your ability to build

relationships with colleagues and supervisors, impacting your overall work performance and opportunities for career advancement. Additionally, frequently used of cellphones can lead to mistakes and errors in your work, which can have severe consequences and negatively affect productivity. It may also result in missed deadlines and poor time management skills, harming your professional reputation. Therefore, developing strong interpersonal skills and paying close attention to detail is important to succeed as a trainee.

The research study has put forward several recommendations that are crucial for enhancing the effectiveness of accounting trainees' internship programs. The study has strongly recommended that the Host Training Establishments should take additional measures to increase their staff's accessibility and approachability. These steps will help develop a direct touch and comfort between the trainees and the employees, which is essential for creating a conducive learning environment. In addition, the researchers have suggested that the school should provide a comprehensive pre-internship program to prepare the trainees adequately. The program should include setting expectations, providing training, orientation, and mentors, encouraging group work, and offering social activities. These steps will help guide the trainees through their internship experience and enable them to perform optimally.

The study has also recommended that the school should provide a pre-internship manual for upcoming interns that contain relevant information about the Internship. The manual should address the weaknesses demonstrated as a result of the study and provide guidance on how to overcome them. The researchers have emphasized the importance of accounting trainees having prior knowledge of the establishments they wish to enter. Such knowledge will enable them to get a glimpse of what they expect to do and how to interact with the employees, which will help them avoid culture shock that may affect their performance.

Before commencing the internship program, the researchers have suggested that accounting trainees should work on their social skills to interact confidently with other employees and perform better in the office. The study has identified the frequent usage of cellphones in the office as one of the problems that host training organizations have noticed in the interns. Therefore, the researchers advise upcoming interns to use their devices as little as possible, especially during office hours, to maximize productivity. Additionally, trainees should observe punctuality and attendance in the workplace. If they do miss work, they should get in touch with someone or get permission before doing so.

Finally, the researchers have recommended that future studies consider conducting the same study with additional information to compare and analyze the progress and effectiveness of the study. Furthermore, they can use this study as a basis and reference to support their claim.

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