

Beyond the Ledger: A Qualitative Study of Skill Development in Accounting Internships

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ABSTRACT

This paper explores the role of accounting internships in helping undergraduate students to develop both soft and technical skills. The qualitative approach was applied by engaging in in-depth interviews with 15 accounting students that undertaken their internships in different professional environments. Participants were placed among auditing companies and corporate accounting departments, and the interviews took about 30-45 minutes each. Thematic analysis has been used to identify and interpret the essential patterns presented in the data through a six-phase system presented by Braun and Clarke (2006) to ensure the systematic identification and interpretation. Using Transformative Learning Theory as a thematic analysis approach, it was observed that there were four major themes, namely improved communication and interpersonal confidence, practical technical learning, developing career identity, and student recommendations on enhancing internship design. The results indicate that internships can be viewed as the transformative environments in which the academic knowledge is applied to the real-life problems and stimulates critical thinking and development of the self. The research identifies the necessity of carefully designed mentorship, tasks that match the skills of the intern and institutional support to make the most of the developmental potential of internships. These findings have current implications on curriculum developers, teachers and industry collaborators who seek to create impactful internship experiences in the future of accounting practitioners.

Keywords: Accounting internships, skill development, student reflections, technical skills, transformative learning

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INTRODUCTION

Internships are vital parts of higher education, particularly in professionally oriented disciplines such as accounting related fields (Januszewski & Grzeszczak, 2021; Imjai et al., 2024). They provide the students with the opportunity to practice their knowledge and become tomorrow's professionals (Jackson, 2015). In the accounting sector, internships offer not only exposure to working activities such as auditing, bookkeeping, and software application, while at the same time developing soft skills like communication, teamwork, flexibility, and professional etiquette, among others (Subramaniam et al., 2010).

The requirements of a contemporary working environment have enhanced the significance of such practical learning experiences (Abdul Rahman et al., 2024; Ambu-Saidi et al., 2024). Employers also place more demands on graduates to be work ready, not only in terms of technical competence but also interpersonal competence (Wilton, 2012; Herbert et al., 2020). Nevertheless, it is increasingly being proven that university education in itself might not necessarily prepare students with that multifaceted skills that are needed in the successful accounting career (Crawford et al., 2011). The internships are therefore important areas whereby the students can put their theoretical knowledge into practical practice, get feedback, and develop through practical assignments and social interaction at workplaces (Tuasikal et al., 2021).

In this paper, internships are regarded as a transformative experience, which relates to the theory of transformative learning by Mezirow (1991) to elaborate how students acquire technical and soft skills by critically reflecting and engaging themselves. In contrast to passive models of learning, transformative learning focuses on the way through which people reconsider their assumptions, change their views, and build new frames of reference. Here, the role of the accounting internships is not only developing skills but also being the booster of profound personal and professional development.

While prior studies have examined the benefits of internships in relation to employability and career readiness (Beard, 2007; Gault et al., 2010; Pianda et al., 2024), fewer have focused on students' subjective interpretations of how internships contribute to their overall professional development. Whereas quantitative studies tend to quantify the effects of the internship on employment or rating of skills, scarce research studies adopt a qualitative approach that puts the student at the centre (Fuentes et al., 2024). In recent years, researchers have pointed to the fact that the experiential component of internships has been a little-studied yet important research question (Seidel, 2019; Zulkarnain and Mujahidin, 2023). Experience dimension of internship examines the comprehension of challenges by students, the reflection of practice and the reconstruction of professional identity. Knowledge of the way students perceive their own development and the advice they can give regarding future internship development is more informative on the part of the internship experience (Freudenberg, Brimble, and Cameron, 2010). This research addresses

this gap by describing the lived experiences of accounting interns as reflecting on foregrounding, self-awareness, and meaning-making as key elements of professional learning. This study, as demonstrated by the student reflection on technical and soft skills, contributes to the understanding in the area of how internships are transformative learning experiences, especially as applied in the case of professional accounting education.

The paper is a contribution to the increasing literature on qualitative accounting education research in the sense that it shows the student voice and lived experiences when they go through their internship placement. The study provides more insights into the functioning of internships as training spaces as well as the transformational learning space. This study aims at discussing the perceptions of the students on the role of internship in the development of both soft and technical skills, and do so through thematic analysis of student reflections. It also highlights the conditions of the internship experience that lead to the transformative growth of an individual and profession. The paper also reviews student suggestions on how the future accounting internship programme can be better structured and delivered.

Such an approach aligns with the existing literature which emphasises the importance of experiential and reflective learning in accounting education (Butler et al., 2021). This paper also describes the significance of an internship experience in self-efficacy, ethics awareness, and employability development by focusing on the interpretations of the students (Abdelghani and Ahmed, 2025). Ultimately, this study adds value to the existing literature by filling the gap between experiential learning theory and applied knowledge based on student experiences to pave a comprehensive representation of the process of professional growth in accounting education (Kolb, 1984; Wijnen-Meijer et al., 2022).

The rest of this paper is organised as follows: The next section is a review of the available literature on internship, skills development, and transformative learning. This is then followed by the methodology section that explains the qualitative design and data analysis. In the findings section, the main themes that came out during the interviews with students are presented, and the concluding part explains the implication of the findings and concludes the study.

LITERATURE REVIEW

The Role of Internships in Accounting Education

Internships play a vital role in helping to bridge the gap between academic knowledge and the actual working world, particularly, in the accounting field (Ng et al., 2021). They provide students with a different experience of putting classroom knowledge to practical business settings (Gault, Leach, and Duey, 2010). Internships in accounting are generally viewed as the means of cultivating work-readiness (Subramaniam et al., 2010; Crawford et al., 2024) because it is

important to highlight that accuracy, regulatory understanding, and practical skill are essential in the field of accounting. Research has strengthened the idea that internships are integrative learning environments, where students are able to compromise the theoretical teachings with the real-world expectations (McNamara, 2009). Nevertheless, the success of internships is strongly linked to the structure, quality of supervision, and alignment between the academic and the workplace activity, which is an unexplored relationship in accounting education research (Chow, 2020; Jackson and Meek, 2021).

Internships have long been recognised as a vital bridge between academic study and the realities of professional life. They not only enhance students' employability but also enable them to apply theoretical knowledge within real workplace contexts, helping them better grasp professional expectations (Wilton, 2012). For accounting students, this process often involves engaging in audit procedures, preparing financial reports, and managing tax documentation; tasks that deepen their familiarity with industry software and compliance standards (Jackling & De Lange, 2009; Sabli & Pfordten, 2024). While previous research has highlighted these practical advantages, relatively few studies have explored how such experiences shape students' self-reflection or contribute to their evolving professional identity. This theoretical gap forms the foundation of the present study.

Development of Technical Skills through Internship

Technical or hard skills represent the specialised abilities that students are expected to develop within their chosen field of study (Harun et al., 2021). In the accounting discipline, these skills encompass the preparation of financial statements, the conduct of auditing procedures, the use of professional software such as MYOB and SQL and the execution of tax computations (Hancock et al., 2009; Peprah, 2021). Although universities provide students with a theoretical base, the realities of professional practice are often far more complicated than expected (Chue & Säljö, 2022). Consequently, students have to learn how to apply their knowledge from classroom learning into practice. They need to adapt their academic knowledge to the day-to-day complexities and expectations of real accounting environments and the demand of accounting jobs.

On numerous occasions, research shows that internships serve as an essential platform for developing technical competencies, often marking the first opportunity for students to apply their academic learning in authentic professional settings (Beard, 2007; Pantaruk et al., 2025). While employers generally expect interns to have certain skills including a fundamental level of technical knowledge, many observe that genuine skill enhancement takes place only through hands-on experience in the workplace (Gault et al., 2010; Awang et al., 2024). This pattern indicates that technical skill development during internships is both experiential and situational, that are influenced by various factors including organisational culture, task variety, and the nature of supervision (Chen, 2014). Nevertheless, studies most of the time tend to focus on employer

assessments rather than on students' own reflections, leaving limited insight into how learners internalise and strengthen their technical capabilities through practice.

Soft Skills as a Key Outcome of Internship Learning

Although technical skills are necessary, the significance of soft skills such as communication, teamwork, adaptability, and time management is being progressively highlighted in accounting and business education (Jackson, 2015; Ahmad et al., 2021). These abilities are not easily taught in traditional classrooms, which makes internships become a vital environment for their growth and development.

A great number of research highlight that students through their internships enhance their interpersonal communication skills, gain the skill of working in diverse teams and understand organisational behaviour (Clokier & Fourie, 2016; Imjai et al., 2024). Moreover, handling deadlines, engaging with clients, and responding to real-life professional feedback greatly contribute to students' soft skills development (Andrews & Higson, 2008). However, a few scholars have expressed a view that the degree to which internships foster these skills depends on mentorship and feedback quality (McDonald & Wilson-Mah, 2022). The incorporation of the structured reflection or debrief sessions during internships has been found to elevate one's self-awareness and emotional intelligence which are the key aspects of employability (Lekshmy et al., 2025). The results of these studies emphasise the need for internships to be deliberately designed as reflective learning environments rather than purely operational experiences.

Transformative Learning in Internship Experiences

Transformative Learning Theory by Mezirow (1991) can be used as an insightful lens to provide a valuable framework to understand the depth of learning that occurs during internships. Unlike surface-level skill acquisition, transformative learning involves a fundamental shift in how individuals see themselves and the world around them. It is rooted in critical reflection and the learner engagement, where learners reassess previously held assumptions, often in response to disorienting or novel experiences (Mezirow, 1997).

Internships have the potential to be these life-changing moments, particularly when students encounter complex workplace dynamics, navigate ethical dilemmas, or assume unexpected responsibilities (Wang et al., 2024). By reflecting and adapting, students not only gain skills but also experience identity development, increased confidence, and greater clarity in their professional direction clearness (Taylor, 2007; Teng et al., 2024). A few recent research also suggest that such transformation is heightened when interns engage in guided reflection and mentorship (Ripamonti et al., 2018). This aligns with Kolb's (1984) experiential learning cycle, which confirms that internships are not passive periods of training but rather active, reflective learning spaces that lead to holistic professional growth.

Conceptual Framework

This research is supported by Mezirow's Transformative Learning Theory (1991), which suggests that learning is not merely about acquiring knowledge or skills, but also about experiencing a fundamental shift in perspective. According to Mezirow (1997), transformative learning occurs when individuals critically reflect on experiences that challenge their existing beliefs or assumptions, leading to more inclusive and integrative ways of understanding themselves and the world. Within this framework, internships are considered as a vital instrument for transformation, allowing students to question prior assumptions, reinterpret experiences, and ultimately reconstruct their professional identities through reflective engagement.

In the context of accounting internships, students are exposed to real-world work environments which is often very different from the academic setting (Ndamase & Lukman, 2024). These unfamiliar and sometimes disorienting experiences can serve as turning point for the students' reflection, adaptation, and transformation (Akhtar & Parkar, 2025; Nada & Legutko, 2022). For instance, navigating interpersonal communication in a professional setting or adapting to unfamiliar software may prompt students to rethink their assumptions, competencies, career aspirations and even change of the field of study.

The conceptual framework of this study depicts internship as not only a learning environment but also a transformative process by which students mature:

- Soft skills, such as communication, teamwork, and professional conduct
- Technical skills, including accounting procedures, use of software, and industry-specific tasks
- Professional identity and awareness, shaped through interaction, reflection, and applied knowledge

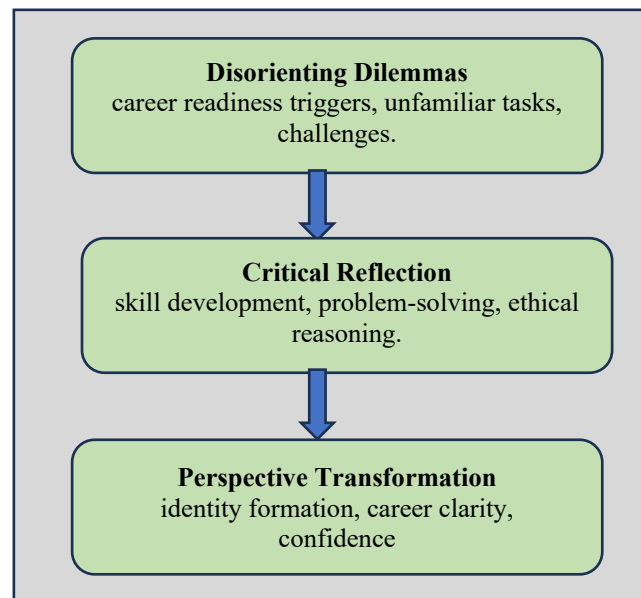
This framework allows the study to explore into the understanding of students regarding the perceived value, impact, and limitations of their internship experience in fostering holistic professional growth. By integrating Mezirow's theoretical lens, this framework highlights that internships are not merely preparatory experiences but a significant transformative encounter that shape students' identities, moral, ethics, and employability. This positions the current study to contribute theoretically and empirically to the scholarly debates on experiential learning in accounting education.

This research expands on Mezirow's Transformative Learning Theory to conceptualise an internship as the learner's journey through three interconnected stages: (1) disorienting dilemmas, (2) critical reflection, and (3) perspective transformation. Disorienting dilemmas in the internship scenario occur when students face tough situations in the real world. The example includes

unfamiliar accounting systems, ethical issues, or language difficulties that differ from what they expected from the classroom. These incidences lead to critical reflection, a stage where students question their assumptions, reassess their skills, and evaluate their professional values.

By means of reflective practice and communication with mentors or colleagues, students are able to achieve perspective transformation, becoming identification with a professional, albeit more confident, one. The four themes that arose are career readiness, skill development, identity formation, and career clarity. These themes were very much in agreement with these stages, thus showing how transformative learning takes place in accounting internships.

Figure 1: Transformative Learning Process in Accounting Internship



Source: Conceptual alignment of internship learning themes with Mezirow's Transformative Learning Theory. Developed by authors, adapted from Mezirow.

RESEARCH METHODOLOGY

This study employs a qualitative research design, in which a semi-structured interview method is used to explore the internship experiences of accounting students. The objective is to gain an extensive understanding of how internships contribute to both soft and technical skills development, and how students perceive these experiences as transformational. The use of qualitative methodology is appropriate given the study's focus on the creation of meaning, subjective experience, and reflection, all of which are central to the characteristics of transformative learning (Creswell & Poth, 2018).

Fifteen undergraduate accounting students were purposively selected to take part in the study. Participants were recruited through an email invitation distributed via the university's internship coordinator. The study sample included both male and female participants. The participants were chosen based on specific criteria, including the completion of a formal internship programme with a minimum duration of three months. Participants demonstrate willingness to reflect on and discuss their internship experiences, and representation across a variety of internship placements, including both audit and non-audit firms.

Table 1 below provides a summary of participant demographics, including programme, year of study, gender, and placement type. The inclusion of this table strengthens transparency and contextual understanding of the study population.

Table 1: Demographic characteristics of participants

Characteristic	Category	Number (n = 15)
Programme	Bachelor of Accounting (Hons.)	15
Year of Study	Final year (completed internship)	15
Gender	Female (9), Male (6)	15
Placement Type	Audit firms (8), Corporate accounting (7),	15
Duration of Internship	3–6 months	

Source: Developed by authors.

Semi-structured interviews were used to gather the data which lasted 30 to 45 minutes each. The interviews were done either on a face-to-face basis or through video conferencing, which depended on the availability of the students and their choice. The interview protocol was comprised of open-ended questions, which touched upon the perceived significance of internships in the acquisition of soft and technical skills. It also includes a specific experience that the interns gained throughout the internship that helped them in their development of skills. Further, it also includes the retrospection of personal or professional development, and recommendations as to how the internship programmes could be improved in the future. All interviews were taped with the permission of the participants and transcribed word-to-word to analyse them.

Thematic analysis was performed by using the six-phase method as adopted by Braun and Clarke (2006) in which familiarisation of the transcripts was done, initial codes were generated; a process that was followed by searching the transcripts followed by reviewing themes, defining and naming of themes and finally writing the final report. The Excel and word have been used to perform manual coding with no qualitative analysis software being used, to enable the researcher to be closely involved with the data. Themes were generated inductively, but they were informed by the conceptual prism of transformative learning.

Saturation of data was reached with 13 interviews where no new patterns or insights were coming out. Thematically stable two other interviews were carried out to ensure that they covered the perspectives of the participants comprehensively. In order to increase the analytical transparency, an initial codebook was developed following open coding of the first three transcripts. This codebook aided in the organisation of repeating concepts and further talks about further coding. An extract of the codebook can be seen in Table 2 below, indicating the sample themes, codes, and relevant quotations of the participants.

Table 2: Illustrative Themes and Quotations from Interviews

Theme	Code	Example Quotation
Career Readiness	Application of theory to practice	"I finally understood how accounting standards are applied in real audit work." (Participant 7)
Skill Development	Communication and teamwork	"Working with clients taught me how to communicate professionally." (Participant 4)
Professional Identity	Seeing self as a future accountant	"I felt more confident identifying as part of the profession." (Participant 1)

Source: Developed by the authors based on interview data.

The coding process was an iterative and interpretive process that was refined by going through the transcripts repeatedly. The researcher also kept on comparing and revising codes to maintain consistency and compatibility with the stages of the Transformative Learning Theory advanced by Mezirow (disorienting dilemma - reflection - perspective shift). The journal has been kept in a reflexive format to record personal reflections, assumptions, and interpretive decisions and thus enhance researcher self-awareness and transparency (Nowell et al., 2017).

Two qualitative research experts were engaged in peer debriefing to review coded data snippets and thematic formations in order to achieve clarity and coherence. Two participants were also introduced to member checking, and they affirmed that the themes interpreted reflected their lived experiences correctly. Such validation methods increased the authenticity and credibility of the results.

All the coding steps, decision notes and thematic revisions were documented in an audit trail that existed during the entire process of analysis. This provided a level of dependability and confirmability which are in line with the quality standards as stipulated by Lincoln and Guba (1985). There was no application of inter-coder reliability because the coding was done by the same researcher, though, peer review and reflexive documentation ensured consistency checks among the stages.

In order to assure the reliability of the study, measures were made to facilitate the credibility, dependability, and confirmability. This consisted in keeping a clean audit trail of coding decisions and making use of direct participant quotes to base interpretations on the data. Two academic colleagues were peer debriefed to confirm emerging themes and minimise the effects of researcher bias further enhancing analytical reliability.

Ethical approval was obtained prior to conducting the interviews. The research was voluntary, and no data collected was used in any other way other than research. Ethical clearance was granted by the UiTM Research Ethics Committee (REC/02/2023 (ST/MR/26)). Anonymity was applied by hiding all transcripts with the goal of preserving the identity of the participants.

FINDINGS

This section introduces and analyses the qualitative information obtained through the interview of 15 students of accounting on the topic of their internship experience. Thematic analysis presented four key themes which were backed by good student reflections. These themes are very close to the structure of transformative learning theory which focuses on the development of experience and reflection.

Main themes

Theme 1: Enhanced Communication and Interpersonal Confidence (Soft Skills)

A significant number of students claimed that the internships enhanced the quality of professional communication with clients, supervisors, and other people very much. Students were challenged out of their comfort zones through real time interactions and problem-solving tasks, and they were forced to learn fast.

"At first, I was nervous to speak up during meetings, but by the end, I was even handling client calls and explaining things to my supervisor."

(Participant 4)

This is the disorienting dilemma that Mezirow outlines where students face some unfamiliar or challenging experiences and thus reevaluate their abilities and develop new ones. Increase in self-confidence, professional etiquette and flexible were also often cited.

Some of the participants emphasised that building of communication skills was not restricted to verbal communication but also included written communication, which included audit correspondence preparation and financial memos writing. Nonetheless, some students have

confessed that the lack of exposure to clients complicated the process of developing confidence in professional discourse, which indicates differences in the quality of the internship.

“I did not really interact with clients as most of my work was on spreadsheets. I feel like I have not been able to develop that aspect of my communication.” (Participant 6)

Theme 2: Applied Learning Through Real-World Technical Tasks (Technical Skills)

According to interns, technical abilities always enhanced through hands-on involvement in practical activities like preparing audit working papers, reconciliations and accounting programs (e.g., SQL, UBS, MYOB).

"I finally understood how the audit process works from start to finish — not just in theory. I used the actual audit checklist and filled in working papers every day."

(Participant 7)

These were practical extensions of the classroom knowledge, which supported the idea of experiential transformation as put forward by Mezirow. To most people this was the first experience of academic learning being real and applicable.

Nevertheless, some of the interviewees were not satisfied, and they claimed that their work was monotonous or clerical:

"I mostly did filing and data entry. It didn't feel like I was learning accounting."

(Participant 8)

This association demonstrates the significance of internship design and the difference in the learning outcomes depending on the quality of placements.

There was a sub theme of technological competency that saw a number of students becoming skilled in new accounting systems, thus improving their chances of being employed. Some, though, complained of restricted access to software because of the need to maintain confidentiality, which uncovered differences in the depth of technical interaction.

"They didn't allow interns to extensively use the main system because of security reasons."

(Participant 13)

Theme 3: Identity Formation and Career Realisation

Internship experiences usually made students change or verify their career objectives. Others found the interest in auditing or taxation, some had found the interest in corporate finance or even career change.

"I thought I wanted to be an auditor, but after this internship, I'm leaning more toward management accounting."

(Participant 10)

This depicts the transformational impact of internships on professional identity of students. Reflection helped most students to have a clear picture of their weaknesses, strengths and likes.

"I learned that I don't enjoy just sitting behind the desk—I want a job that's more client-facing."
(Participant 1)

Quite interestingly, some of the students noted that the feeling of uncertainty and self-doubt also accompanied their internship experience, which indicates that change is not always a straight and completely beneficial process. One participant stated:

"I believed that I was already prepared to work full-time, but I realised that there is much I should learn. It was overwhelming at times." (Participant 11)

These two examples of the so-called contrary cases point to the fact that transformation may also be associated with acknowledging restrictions and facing professional insecurities as essential aspects of perspective transformation according to Mezirow.

The realisations show the process of perspective change of Mezirow, in which learners change their personal perceptions of themselves in a profession.

Theme 4: Student-Driven Suggestions for Transformational Learning

The participants presented a number of recommendations to improve future internship programmes, as they were willing to make internships more meaningful and just. They recommended that there be mentors or supervisors to facilitate learning, and they should be determined to ensure that students are not confined to simple clerical activities and that allowances should be given to them to cater to their well-being. They also suggested mid-term reflection meetings with the university lecturers to help in getting continuous feedback and assistance.

"My internship would've been better if we had a mentor assigned. Most days I didn't know if I was doing things correctly."
(Participant 9)

One of the common subthemes in this category was that it was necessary to have structured reflection. Other students recommended reflective journaling, or peer debriefs as a way to better process experiences, as Mezirow recommends reflective discourse as a transformational force.

"We must do reflection log or group discussion at the end of every week. This would assist us to look at our growth." (Participant 12)

These proposals do not only point to the reflective abilities of the students but also to their willingness to make the system better in the future generations. Their thoughts support the transformational learning of Mezirow who focuses on critical self-reflection and action as its results.

Synthesis with Transformative Learning Theory

This paper is very indicative of the concepts of the transformative theory of learning as postulated by Mezirow. Students were exposed to new challenges which would take them out of the normal academic experiences as they experienced other unfamiliar professional environments when they had to go and work with their internships. Such experiences forced them to be critical of their own assumptions, beliefs, as well as the abilities. Numerous students explained how they managed to cope with the demands of working in a new environment, complicated interpersonal relations, and modified their knowledge of the accounting profession. This practice of facing reality made both technical skills and personal development the norm, which is in line with transformational learning process.

Also, in terms of variability of transformative potential among placements, there are negative or deviant cases, though minority, like students feeling underutilised or unsupported. Though limited in representation, these voices added depth to the analysis. Some felt empowered and professionally confirmed, but others felt frustrated.

In addition, students not only internalised their experiences but also used it as a foundation in coming up with significant changes to the internship structures. Their openness to communicate sensible suggestions including the necessity of mentorship, variety of duties, and formal reflection reflects the capability of higher-order thinking and self-awareness. These lessons imply that when structured with a purpose, internships can help the process of change based on the engagement and critical reflections as well as assimilation of new thinking. This way, accounting internships are not only about opportunity to train but also effective arenas of professional identity development and lifelong learning.

Table 3: Thematic Summary of Student Reflections on Internship Experiences

No	Theme	Summary
1.	Communication & Soft Skills	Internships enhanced confidence, adaptability, and professional interaction.
2.	Technical Skill Acquisition	Students gained real-world experience in auditing, software, and compliance tasks.

3.	Career Identity Development	Many reassessed their career goals and self-perception as future accountants.
4.	Suggestions for Improvement	Students proposed structural enhancements to maximise internship value.

Source: Developed by authors based on the findings

These thematic lessons are examples of how internships go beyond training technical skills to enhance profound personal and professional development. Collectively, the themes highlight the transformative potential of internships when intentionally structured to support reflection, engagement, and identity development.

CONCLUSION

This study explored the perceptions of accounting students regarding the impact of internships on their development of both soft and technical skills. The results of the analysis of the reflections of the accounting students help to understand how the experiences of the experiential exposure, critical reflection, and identity negotiation can be used to achieve the holistic development. These findings are consistent with the previous studies that have suggested internships to be the drivers of skills integration, confidence generation, and employment abilities development (Butler et al., 2019; Fuentes et al., 2024). The present study adds to this body of work by placing such processes explicitly within the Transformative Learning Theory by Mezirow (1991) and illustrating how disorienting experiences in internships can stimulate reflection and change in perspective.

Interestingly, not every internship was a transformational experience. Although most students reported an increase in communication and professional confidence, some of them said that their jobs were clerical or repetitive, which restricted the learning opportunities. Such non-transformative cases indicate that the quality of structural design and supervision is a critical factor in the development (Maelah et al., 2014; Covaleski et al., 2021). In cases where reflection is not supported or work is too administrative, the student can find him/herself stagnant instead of transformed. This highlights the fact that universities and host companies should come up with internship frameworks that deliberately incorporate the aspects of reflection, mentorship, and task differentiation.

The results also substantiate the fact that change is a continuum one, inclination to start feeling discomfort and uncertainty and then self-awareness and realisation of professional identity. This development underlines the steps of transformation made by Mezirow, which include disorienting dilemma, critical reflection, rational discourse, and perspective shift. The results are therefore

helpful in the interpretation of the way in which experience learning turns transformative under the guidance of supportive frameworks and reflective discourses.

This research has a number of significant implications on the educators, curriculum designers, and employers. Firstly, there should be designed mentorship programs in the internship. Students can be linked to professional learning objectives by assigning supervisors or mentors, who can feed them with the regular feedback. Second, periodic reviews of students, firms, and universities at the mid-way point can be taken in form of formal checkpoints, which would maintain the ongoing learning process and not the post-hoc examination. Third, agreement in the placement of the internship ought to state the ratio between the administrative and technical assignments to avoid redundant tasks of low learning level. Lastly, reflective journals or debrief sessions can be integrated into internship courses to lead to critical thinking and facilitate students to narrate their transformation journeys. Combined these measures can be used to turn internships into processes of training procedures into the career-shaped learning experiences.

There are a number of limitations that are associated with this study. First, it was carried out in a single institutional and national setting and this can be a constraint to generalisation. Second, the data were grounded on self-reported perceptions of 15 students, which were obtained by 30–45-minute interviews, which might lack the issues of the long-term or unconscious outcomes. Hence, it is suggested that longitudinal studies should be used to trace the effects of internship experiences on career trajectories in the long term. Further, it may be helpful to include the views of supervisors, mentors, and academic coordinators to provide a more in-depth picture of the role of internships in professional preparedness and employability.

ETHICS STATEMENTS

This study received ethics approval from the UiTM Research Ethics Committee (Approval Code: REC/02/2023 (ST/MR/26)).

All participants were provided with an information sheet explaining the study's purpose, procedures, and their rights as participants. Consent was obtained prior to each interview, and participants were assured of their right to withdraw at any time without penalty. To protect confidentiality, all identifying information was removed, and participants were referred to by coded identifiers (e.g., Participant 1–15). Data were stored securely and used solely for research purposes. No financial or material incentives were offered for participation.

AUTHOR STATEMENTS

Wan Imran Daniel Aminurrashid performed the data collection, transcription, coding, thematic analysis, and compiled the findings. Raja Adzrin Raja Ahmad contributed to the study design,

conducted interviews, and wrote the conceptual framework, literature review, and conclusion sections. Jannah Munirah Mohd Noor assisted in refining the methodology, interpreting results, and drafting the discussion and abstract. All authors reviewed and approved the final manuscript.

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DECLARATION OF INTERESTS

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this article.

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