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NORTHERN ILLINOIS UNIVERSITY

How COVID-19 Affected the Academic Internship Experience

A Capstone Submitted to the

University Honors Program

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By

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How COVID-19 Affected the Academic Internship Experience

Abstract

My research paper examines the accounting interns' perceptions of working in a remote environment due to COVID-19, and how the employers demonstrated and/or showed interns the firm's or company's culture. Specifically, I surveyed accounting students who participated in an academic internship during the COVID-19 pandemic about their perceptions of their internship firm's culture, coaching and mentoring, networking opportunities, and positive and negatives about their overall experience. My findings are important because internships are a key part of firm's talent acquisition and provides both interns and their respective firms an opportunity to see whether the prospective employee or firm is a good fit. I find that interns had a generally positive experience working in a remote environment. They expressed how they felt part of the firm and were able to learn about and experience the firm's culture, particularly through social events and professional development opportunities. However, this positive experience was not universal as some interns felt they needed more opportunities to network with professionals and fellow interns, and more proactive career coaches. These findings could benefit firms as they consider the future of remote work in their organization.

INTRODUCTION

In this research paper, I am seeking to understand how the COVID-19 global pandemic affected the academic internship experience. The global pandemic shifted the working environment from face-to-face to a remote setting. As a result, this provided a hurdle that firms and interns had to overcome to have a positive experience for both parties involved. Importantly, the internship experience is an opportunity to learn the culture and “personality” of an organization and allows interns to determine if their firm is the right fit for them. Networking for interns is also a key part of the internship as it allows them to create a personal network in their firm and create relationships with their fellow interns as most interns “grow-up” in the same firm together. Further, an internship is a learning experience, and interns should learn new skills and knowledge and help determine the path they want to take with their career. Technical skills in tax, audit, or financial reporting are important, but equally important are soft skills, such as communication and critical thinking. Therefore, to understand the effect of the remote working environment on the internship experience, I examine how interns perceived the culture of their employer, the ability to network with both professionals in the firm, as well as fellow interns, the coaching and mentoring provided, and the opportunity to acquire new skills and knowledge through the course of their internship.

My study is important because internships are a key part in the way businesses attract new talent to their firm. Internships allow both the interns themselves and the firm to see if they are a right fit for the firm. Shifting to a remote work environment provides many challenges for both the firms and the interns involved. The firms must change how they normally deliver their training and ways to show appreciation for their incoming intern class. Interns are faced with the challenge of trying to build a professional network and take in information in a remote

environment. In the future, remote work is more likely to continue to be offered for staff of accounting firms and industry employers, and maybe even for their interns. Being able to identify areas for improvement, as well as areas where the firms are already excelling could benefit the long-term hiring practices of firms offering academic internships. Virtual work environments provide many challenges for both interns and their firms. Coupled with the unprecedented and fluid environment due to COVID-19 and some preferences for remote work among employees, employers must adapt quickly to a remote environment to retain the talent they already have, and to acquire new talent for the future of the firm. If firms fail to adapt, they may lose out on talent to other firms that have adapted adequately to allowing their professionals to work effectively in a remote environment.

I surveyed accounting students to examine how they felt about their online internship experience. The interns in my sample participated in either a busy season or summer internship during the COVID-19 pandemic, and had internships in tax, audit, and/or financial reporting. I asked participants to rate their perception of the firm culture, experience in networking, coaching, and mentoring, new skills and knowledge gained, technology and resources received during the internship, and how productive they felt during their internship. Participants ranked their experience quantitatively on a scale from one to five, with a five being the highest, and a one being the lowest. Along with ranking their experience, participants responded to open-ended questions of why they ranked their experience as they did. I also asked participants about areas where their employer excelled and where there could be opportunities for improvement, if any.

I find that coaching and mentoring had the most polarizing effect on the internship. Either an intern had a great peer mentor or career coach who was proactive about giving feedback, advice, and guidance, or they felt abandoned, ignored, and unsupported. Interns who were able to

have a career coach that was proactive and reached out to the intern had a positive and beneficial experience. Whereas those who had a coach or mentor that was laid back had a negative experience. Internships are supposed to be a learning experience, and if the intern does not have someone they can ask questions or reach out to, then that experience is futile and ineffective.

Next, most participants imply a positive and effective networking experience. For example, first-year associates and seniors are a great resource for professionals who have just started in the field. Formal or structured events as well as informal “chats” and “check-ins” allow interns to grow their professional network. It allows the intern to connect with professionals that they normally would not normally see daily and allow the firm an opportunity to showcase their organizational culture. Further, many firms put on social events where professionals and interns were allowed to network and allow them to get to know their coworkers more personally than they would if they were on an engagement team together. Some interns wished they were sent company “swag”, such as apparel or gift bags, as a way for interns to feel a part of the firm and showcase their pride for working at the firm.

Lastly, on-the-job training is a key way to allow interns to be better prepared for their first year in the field. Many interns were able to pick up on technical skills for their field, as well as gain soft skills, such as communication, time management, and client services. Soft skills are growing evermore important in our current business environment and are being demanded of employers, so it is important that interns continued to receive opportunities to build these skills in a remote working environment.

Overall, the interns who participated in my survey had a positive experience during their academic internship in a remote working environment. Specifically, many expressed ways they were able to learn and experience the firm’s culture, receive supportive mentoring and coaching

from the firm's professionals, engage in networking opportunities, and build their technical and soft skills. Those who did not express a positive experience largely focused on the limited to no opportunity for networking with fellow interns or professionals or having an unsupportive career coach or peer mentor who ignored or did not proactively reach out to the intern. Based on my findings, I would recommend that firms focus on these two key areas (networking and coaching/mentoring) to help interns in the future have a better and more fulfilling experience.

PRIOR LITERATURE

The COVID-19 pandemic changed the workplace for many accounting professionals, shifting many workers from the office to a work-from-home environment. This did not only affect full-time staff, it also affected the internship experience, where interns had to interact with their coworkers in a remote environment. Given that staff tend to learn the accounting profession through on-the-job training (Westerman, Bedard, Earley 2015), it is important to understand how companies and firms provided the remote internship experience. The internship experience is as important to the intern as it is to the firm, as it allows the firm to attract and retain new talent. Getting the experience right is a key component of internal growth of a firm. Going forward, companies may continue providing a more flexible work environment, so they need to understand how they demonstrate their firm culture and bring new workers into their culture in remote environments. Therefore, my study intends to provide new insights for the future of remote work.

Culture

“Recently, organizational researchers found out that there is a link between culture, the performance of business, and the attitudes of the people in the organization” (Warrick 2017, 395-404). Specifically, culture can have a significant impact on performance, job satisfaction, morale,

employee engagement, firm loyalty, employee attitudes, and an effort to retain talented employees (Warrick 2017). As such, culture continues to be a concern of skilled leaders of corporations. I expect that when an internship firm can show strong organizational culture to their interns, they will be more successful in attracting future talent. However, the online remote working environment could cause problems for demonstrating the firm's culture to interns.

As described by (Kumar 2020) there are five challenges of working from home. The first is employers' perception. Management of a company cannot directly monitor or witness the work of their employees, and they may assume that if they are working from home, they are taking advantage of this and are not really working. The second challenge is self-discipline. Not all employees are cut out to work from home as they can become easily distracted or procrastinate work. Therefore, working from home requires self-discipline to remain productive and committed to their work tasks. The third challenge is face-to-face contact. Some employees feel that they are missing out on the interactions with their peers. While there are some technologies that allows users to virtually meet "face-to-face", employees also miss out on the informal interactions that take place in the hallways and break rooms as well as before or after meetings. The fourth challenge is visibility. This is where remote-working employees are putting in longer hours than the ones in the physical office, but their work is not seen or is not as well-known as the worker in the office. The fifth challenge is work-life balance. Working from home has employees blurring the lines between work and their personal life, and they may not take as many breaks, or their workday may not be as structured in general.

Despite these challenges, firms may be able to effectively assimilate their culture in an online environment. Bloom (2014) shows that when professionals work from home there is no reduction in productivity, and remote work allows firms to bring in talent from a wider area,

since they are no longer required to work in a specific location. Further, allowing professionals to work from home provides them with a more flexible schedule. Lastly, it increases the well-being of employees when they are allowed to both work from home and have a flexible schedule (Bloom 2014). Therefore, firms that effectively offer a remote internship experience may be able to maintain productivity, while also keeping moral and job satisfaction high.

Collectively, a remote working environment has benefits and challenges that can shape perceptions of the firm's culture, particularly the perceived values and practices of those in the firm. Given that that firm culture encompasses many practices or norms of the firm, the following items represent areas important to firm culture that I will explore in this study.

Networking and Coaching

Networking is important because it builds our social capital. Social capital is a concept in which our relationship with others is a resource that can provide new ideas, timely information, job opportunities, business leads, influence, and social support (Janasz and Forret 2008). The content and structure of a person's network provides access to information, resources, and career sponsorship, which in return are related to salary, promotions, and job satisfaction (Janasz and Forret 2008). Networking can be a natural talent that an individual already has, or it can be learned over the course of their career.

Another way to acquire information and social support is through mentorship. In the past mentoring was more seen as someone in power trying to teach a new-hire business-related topics so there were less mistakes. Now, mentoring has shifted to more of a coaching relationship, where the focus is on the growth of the individual. Mentoring and coaching activities are seen to have value to the firm, in terms of having a strong culture (Keller 2008). One area firms are focusing on as a mechanism for mentoring and coaching is through on-the-job training

(Westerman et al. 2015). Westerman et al. (2015) find that technical knowledge acquisition occurs on the job, through the interaction of individual engagement team members. Therefore, the network and coaching staff receive on the job is important to their professional development and to learning the culture of working in the accounting field. New hires are also given mentorship assistance, which gradually declines as mastery is achieved (Westerman et.al 2015).

While networking and coaching are important in learning a firm's culture, these practices can be challenging in a remote environment because it is harder to have casual interactions with coworkers when everyone is working from home. The conversations tend to only be about work. Another reason it is harder to network, is because some professionals may not be comfortable with video calls and prefer to have their interactions over email or instant messaging chats. These forms of communication make it harder to get to know other professionals on a more personal level and to build solid connections. Further, superiors may not pay attention to interns and may not communicate effectively, which has been shown to negatively affect the review experiences (Andiola, Bedard, Westerman 2019). A remote environment could exacerbate the lack of attention and communication, likely negatively impact the internship experience.

On the Job Learning

A firm's culture emphasizes the value of technical knowledge and skills needed to succeed in that firm and/or the current practice environment (Andiola, Downey, Westerman 2020). One benefit of an internship is learning new skills, which can be technical skills (e.g., tax, audit, and/or accounting knowledge and software knowledge) as well as soft skills. Accounting employers are demanding strong soft skills in graduates (Vien 2021), and an internship is a key area where these skills can be fostered. Soft skills include written and oral communication, critical thinking, ethical awareness, life-long learning, and teamwork (Rebele and St. Pierre

2019), but learning both technical and soft skills can be challenging in a remote environment. Therefore, it is unclear how interns will gain new knowledge or skills.

In summary, given the disruption that COVID-19 had on the internship experiences, it is important to understand the resilience of organizational culture and whether and how firm changes, if at all, during a drastic social shift in the environment (Spicer 2020). As such, I pose the following research question:

Research Question: *How did interns experience their firm's culture during the pandemic, and what were some best practices and what were some areas for improvement?*

METHODS

Survey Instrument

My survey examines how interns perceived their internship experience given an online environment. The survey was given to undergraduate and graduate students who completed ACCY 473 or 673 (Internship in Accounting) in the summer of 2020 or spring of 2021. The survey was given to all students participating in the class, and I received 25 completed responses for analysis; some students chose not to participate or did not complete the survey in its entirety. The first section of the survey contained questions about their internship experience using both scale questions (on a scale from 1-5, with 5 being the highest), and free response questions. The questions involved exploring the following areas: how well interns felt involved in firm culture, how well interns felt they met professionals during their internship, how they got to know other interns, how well coaching and mentoring were provided, what new knowledge or skills were gained, how the modality of the internship helped or hindered learning new skills, and what resources were available to the interns. Additionally, I asked participants if there was anything the firms could have done better, and if there was anything the firms did exceptionally well.

The second half of the survey gathered the demographics of participants, which included knowledge about the gender, year in school, previous internship experience, the type of firm, area of accounting, and prior work experience. The instrument is provided in Appendix.

Coding and Data Analysis

I developed a coding scheme based on common themes and patterns presented throughout the qualitative responses for each of the survey topic areas (e.g., culture, networking, coaching, etc). After preparing the coding scheme, I coded in Excel each participants' response to the different themes under each survey topic area. Specifically, each theme received a one or zero based on if the participant's response mentioned one of the common themes presented in the coding scheme. From the coding scheme, certain quotes were selected to highlight relevant themes, and to provide insight on the information gathered in the qualitative responses. The coding scheme was reviewed by my advisor, and no discrepancies were noted. Finally, I summed the total responses for each theme and report the percentage of participants who mention each them in the results discussion.

Participants

The participants in this study were students attending a large state school in the Midwest, all of which were enrolled in the accounting internship class offered. The students were either Junior, Senior, or graduate-level accounting students. About half of the participants were male, about half were female, and some participants chose to not disclose gender. The participants interned at a wide array of types of firms. About half were tax focused, 62% were audit focused, one individual had a financial accounting internship, and there were participants that had a dual internship, meaning they interned in both the audit and tax functions of their firms. Most

participants completed their internship in winter of 2021, and very few interned in summer 2020.

For many of my participants, this was their first internship experience.

TABLE 1
Sample Descriptives

Gender	Frequency	Percentage
Male	12	48%
Female	12	48%
Prefer Not to Answer	1	4%
Year in School		
0-30 (Freshman)	0	0%
30-60 (Sophomore)	0	0%
60-90 (Junior)	2	8%
90-120 (Senior)	14	56%
120-150 (Graduate)	9	36%
Time of Internship		
Summer 2020	1	4%
Winter 2021	24	96%
Primary Focus		
Tax	13	52%
External Audit	16	64%
Financial Reporting	1	4%
Type of Firm		
Small Local CPA Firm	4	16%
Multinational CPA firm	4	16%
Large National CPA firm	8	32%
Big 4 CPA firm	6	24%
Small Regional CPA firm	3	12%
Corporation	0	0%
Private Company	0	0%
First Internship		
Yes	17	68%
No	8	32%
Years of Prior Work Experience		
1-2 years	3	12%
2-3 years	3	12%
3-4 years	1	4%
4-5 years	1	4%
More than 5 years	1	4%
Not applicable	14	56%

RESULTS

Table 2 presents the descriptive statistics for each survey question. I used a two-tailed *t*-test to determine whether the mean response for each survey question was statistically significantly different than the scale mid-point, which was 3. For this statistical significance analysis, I used a confidence interval of 95% and the degrees of freedom equal 24.

TABLE 2
Descriptive Statistics

Survey Question Topic	Mean	Median	Std Dev.	Mean diff.	t	df	Sig
Culture	4.00	4.00	0.88	1.00	5.477	24	0.000
Networking with Professionals	3.88	4.00	1.13	0.88	3.894	24	0.001
Networking with Interns	3.80	4.00	1.55	0.80	2.573	24	0.017
Coaching and Mentoring	4.00	4.00	1.15	1.00	4.330	24	0.000
New Skills and Knowledge	4.52	5.00	0.59	1.52	12.970	24	0.000
Resources and Technology	4.44	5.00	0.87	1.44	8.277	24	0.000
Productivity	4.08	4.00	0.81	1.08	6.647	24	0.000

Firm culture

When asked about how well interns felt about their integration into firm culture, the average response was a 4 out of 5, with a standard deviation of 0.88. When analyzed for statistical significance, this mean response is significantly different than the scale midpoint (p-value less than .001), meaning that interns felt that firms did an above average job in giving interns a feel for firm culture.

When asked to describe how they learned about firm culture, 44% of participants stated that they felt that they learned about firm culture through virtual events, 40% learned through working collaboratively with their colleagues, 36% learned through Teams / Zoom meetings, and 24% felt that they learned the firm culture through actions of gratitude or giving out firm gear.

The following quotes illustrate these themes:

I got to network with all of my coworkers as I would constantly be in teams calls with all of them. (Intern1)

For it being all online, the firm did a lot to show its culture. There were a lot of events to meet other people and virtual audit rooms for people working on the same engagement. The firm also had various things set up to send gear/food/etc to interns houses. (Intern4)

I had the opportunity to join groups and attend monthly meetings to connect with others that joined the same group. Team members would ping me throughout the day to see what I was working on and how I was doing. I had weekly meetings with two individuals on my team to talk about anything and everything even if it wasn't related to work. My team had virtual happy hours which allowed me to get to know everyone on my team and it helped build my relationships with them. (Intern15)

These findings demonstrate that the firms provided their interns with an opportunity to learn about firm culture. Some areas where firms excelled were hosting a positive and inviting environment, including providing interns with firm gear and “swag” to welcome them; allowing an intern to engage with professionals outside of working hours; and providing opportunities for interns to build their interpersonal relationships with other professionals. Weekly meetings and check-ins with interns made them feel that they were part of the firm and allowed the firm to show their appreciation for their interns.

Networking with firm professionals

When asked about how well interns were able to network with firm professionals, I received an average response of 3.88 out of 5 and a standard deviation of 1.13. This mean response is significantly different than the scale midpoint (a p-value less than or equal to .01), meaning that interns felt that firms did an above average job in allowing interns to network with the firm’s professionals.

When asked to describe how they were able to network with their colleagues, 68% of participants stated that they networked through Team / Zoom meetings, 52% networked through

social events, 48% networked through working collaboratively, and 20% networked through their career coach, buddy, or training sessions. The following quotes illustrate these themes:

Most team meetings with entire engagement team were social events and many of these events kept one involved and feeling of value during the internship. (Intern17)

I mostly got to know them through work. However, we had a few happy hours and I met other interns and associates. (Intern22)

There were several "check-ins" with my partner and a senior manager throughout the internship. As well as several "coffee chats" with other senior associates to talk about their experiences as well as about the firm. As previously mentioned, the firm also held plenty of social events via Zoom and Teams to get to know each other a little bit more. (Intern8)

These findings highlight the importance of formal or structured social events for networking as well as informal “chats” and “check-ins” in allowing interns to grow their professional network. These events allow for networking within the firm, including people the intern may not frequently engage with (e.g., because they are on a different team or different service line), and help to demonstrate the firm’s cultural values of collaboration and teamwork. Building on these findings, next I discuss perceived networking opportunities with interns.

Networking with Interns

When asked how well interns felt they were able to network with other interns during their internship. I find an average response of 3.80 out of 5 with a standard deviation of 1.55. This mean response is significantly different than the scale midpoint (p-value less than .05).

When asked to describe how interns were able to network with other interns, 52% were able to do social events, 48% used Team / Zoom meetings, 24% were not able to network at all. I believe that this was a missed opportunity for the firms since most interns “grow-up” together during their career at their firms. Further, 24% networked by training or through their buddy or career coach. The following quotes illustrate these themes, which also show the variation in

formal and informal networking channels (e.g., training and scheduled status calls versus casual teambuilding events and open chat forums to network and share information):

I mainly got to know the other interns in the beginning when we were doing training. (Intern3)

Large intern networking calls where we broke out into groups and played teambuilding games. (Intern23)

The firm would have weekly status calls with the ... interns so that we could share what we have been learning during engagements and get to know each other. In addition, the director would schedule weekly intern lunches. These were in groups of 2-3 people and we would have 30 minutes to have lunch together on Teams. This was a great opportunity for us to get to know each other virtually. (Intern3)

We had a Teams intern chat where we got to know everyone. (Intern10)

When looking further at my data, I find that networking with professionals and interns have the lowest means and largest standard deviations in my variables. This suggests notable variation in participants' responses about the effectiveness of networking. For example, while many quotes above highlight the positive experiences (e.g., attending status calls, engaging in games and teambuilding activities, or having lunch together), I also find evidence of interns having limited opportunity for networking: "*I barely spoke to other interns because each of us got put on separate teams*" (Intern21). As such, the variation in experiences could be an area where firms look at to help improve their internship experience overall, particularly more opportunities for formal events (e.g., status calls) and informal events (e.g., playing games and enjoying lunch together) as these activities help interns build their community in the firm and learn the values of the firm culture (e.g., valuing personal relationships, communication, and collaboration)

Coaching and mentoring

When interns were asked about how well they were given coaching or mentoring, I received an average response of 4.00 out of 5 and a standard deviation of 1.15. I find a significant difference from the scale midpoint ($p < .0001$), meaning that interns felt that there was above average coaching and mentoring provided to them during their internship.

When asked to describe how coaching and mentoring was provided to the participants, 40% stated it was through buddies at their firms, 40% had career coaches, and 36% stated that they were coached using Teams / Zoom meetings as their medium for coaching. The following quotes illustrate these themes and positive mentoring experiences:

Every week I had a 15 minute to one-hour conversation with my performance coach. We talked about any questions or concerns I had. (Intern13)

I was assigned a team partner and buddy, and both were available to help with anything I needed, and there were other people I met during my internship that were also available. Overall, it seemed like everyone I met was willing to help if needed. (Intern4)

While these quotes show that proactive mentoring and coaching can provide a positive internship experience, I also find instances where interns felt abandoned and lacked adequate mentoring. The following quotes demonstrate how a lack of mentorship can negatively affect the internship experience, as well as discourage interns from reaching out for help when needed:

My second engagement with the individual I received a phone number from was about the only real help. Besides that, you get thrown onto an assignment and receive minimal help. On my last engagement, I was left in the dark for a whole week and a half where I basically didn't even complete an assignment. I reached out and was ignored, so I chose not to nag. (Intern7)

My mentor and peer mentor did not do a good job at reaching out to me or helping me with things. (Intern16)

I had mandatory meetings with my performance manager but she did a very poor job of reaching out to my team to better understand what needed improved upon. She even said in my last meeting she should have done better. She was a manager in financial services and was not in HR. It seemed she was very ill fitting for the position. (Intern18)

When looking further at the data, I find that interns could have one of two experiences with their peer mentor or career coach. Interns with a proactive career coach had a more positive mentoring experience than those whose career coach did not reach out or ignored the intern in general. With an internship being a key learning and training experience for interns, it is important that they receive timely and continued guidance and feedback to be successful in their future.

New skills or knowledge gained

When interns were asked about if they learned new skills and or knowledge, I received an average response of 4.52 out of 5 with a standard deviation of 0.52. I found a significant difference from the scale midpoint ($p < .0001$), meaning that interns felt that they had an above average experience in gaining new knowledge and or experiences.

When asked to describe what new skills or knowledge they earned through the course of their internship, 76% learned audit or tax knowledge, 36% learned software skills, 20% learned communication skills, 12% learned how to work with clients. The following quotes illustrate these themes:

The main new skill I learned while interning was audit data analytics. In fact, I was able to return to NIU and present on this topic with the director on the job... and the manager... [in the] data analytics course. (Intern3)

Beyond the technical skills, it is important to note that several participants highlighted soft skills that they acquired during the internship experience, as evidenced in the following quotes:

I learned how to effectively communicate within a team. I learned how to manage my time between school and working full-time. I learned a handful of Excel skills. I learned more about the tax process and how to deal with taxes for corporations, partnerships, and individuals. (Intern10)

Working with clients, new software, applying the general knowledge to the real-world experiences. (Intern9)

I learned the importance of communication. (Intern1)

As noted above, prior research highlights the significance of on-the-job training to growing the professional development of staff (Westermann et al. 2015). My findings complement this prior research by showing that some firms and companies can effectively provide opportunities for learning technical and soft skills in a remote environment. Future research could further explore whether the learning between an in-person or remote environment significantly varies.

Resources and technology

When asked how well interns felt they were given the resources and technology for their internship I received an average response of 4.44 out of 5 with a standard deviation of 0.87. This mean response is significantly different than the scale midpoint (p-value less than .001), meaning interns felt positively that they were given the tools and resources to succeed working from home.

When asked to describe what resources were provided during the course of the internship, 80% were given a laptop, 76% were given a second monitor to work with, 36% were given computer peripherals such as a mouse, number pad, headphones, etc., and 20% stated they were able to access a helpdesk for assistance.

Overall Perceptions of Internship

When asked to describe what their firms did really well during their internship, 48% felt that the firm made them feel welcome and included, 36% felt that the firm was putting their employees first, and 16% felt that there was ample communication and networking opportunities available.

When interns were asked about how productive they felt during their internship, I received an average response of 4.08 out of 5 and a standard deviation of 0.81. This response was significantly greater than the scale misdoing ($p = .001$), meaning that interns felt that they had an above average productivity during their internship. The following quotes illustrate these themes:

The firm treated me just as a staff accountant allowing me to get a feel of what the real world is really like. (Intern1)

Their communication was phenomenal throughout the internship. They also did a great job balancing coming into the office and working remotely. (Intern 20)

The online modality of the internship had its positives and negatives. Although, I would say the positives outweighed the negatives. The firm did a great job of still demonstrating the culture even in a remote environment. (Intern8)

When asked to describe what improvements could be made to the internship, 52% stated that everything was great, and no improvements were needed, 28% stated they would have like better coordination of work, 12% thought there could have been better communication between them and the firm, 12% stated they would have like more guidance with their work, especially earlier in their internship. Some interns had a particularly negative experience, these are some quotes that illustrate this:

Hard to ask for help ... My mentor and peer mentor did not do a good job at reaching out to me or helping me with things. ... Many events were not at a good time so I did not attend. [I had] less interaction with the people. (Intern16)

I feel like the work could have been delegated more evenly. (Intern11)

Have more structure for what clients I would be working on. There were days I had no work and days I was being asked to complete assignments from many people on different clients. (Intern23)

Together these findings show that firms were largely effective in providing their interns with a positive experience and demonstrating their firm culture to interns in the remote

environment. However, networking was a strong point of polarization in the internship experience. There were some interns that had a positive experience in the terms of networking whereas some described a frustrating or disappointing experience. Networking is important for interns to grow their personal network, as well as get to know fellow interns in their class as they will likely grow up in the firm together. Overall, the internship experience was a positive one, but there is room for improvement for the firms.

Supplemental Analysis – Researcher’s Personal Internship Experience

In my personal experience, I felt that I was able to become integrated into firm culture. I had a busy season (winter 2021) tax internship, at a multinational CPA firm. They did a great job in educating the intern class about the culture and the values that firm wants to uphold for all their professionals. On top of that, I felt that the professionals “practiced what the preached” in terms of culture and inclusion. There were many times that I needed help with assignments I was given. Every time I had a question, the professionals that would help me seemed like they were more than happy to help. They also did not seem like they were getting annoyed with the thousands of questions that I asked.

I also felt that I had opportunities to network with both professionals and interns. The engagement teams that I was assigned to, everyone, from senior to partner, were all easily accessible and they were all open for questions. On top of work, we had company-wide lunch meetings where I was able to network in a more social setting. We had weekly intern meetings where we would be randomly assigned a group, and we would meet during a virtual lunch hour, to become more familiar with the intern class. Some calls that stood out were the lunch hour calls. These calls were more casual and not work related, and it allowed me to get a feel for what

people were like outside of a working environment. I also felt that I was given the tools necessary for a successful working from home internship.

The one area I would recommend for improvement, was that there were sometimes where I felt that I was on an island and more communication was needed. For example, at times there was no work for any of us interns, and we felt that there was no real way to get some. I would reach out professionals that I worked with and ask for work, and there either was nothing that I could help with, or the person I reached out to did not respond. Overall, I felt that the firm I interned at put their best foot forward, and made a great impression on me, even during an online internship.

CONCLUSION AND DISCUSSION

After the COVID-19 global pandemic, many firms could allow their professionals to continue working from home after conditions return to normal. This presents a new challenge that firms will have to overcome. They will need to figure out how to make sure that their virtual interns and professionals receive the same support and attention that the professionals working in the office receive. This also allows professionals more flexibility in their working arrangements. Motivated by this key change in the internship setting, I surveyed accounting interns about their experiences of understanding their firm's culture, and various facets of the culture (e.g., networking, coaching, professional development).

Based on my findings, I conclude that many firms seemed to adequately adapt to this new environment and offered a positive internship experience. Specifically, participants expressed that they were able to experience the firm culture through various informal and formal events and meetings, and the interactions they had with the firm's professionals. Further, many participants noted various opportunities to network with the firm's professionals and fellow

interns. Networking with both firm professionals and fellow interns is a key part of an academic internship because it helps interns build a professional network for the future, and internship classes also grow up in the firm together. Participants also reported the various technical and soft skills acquired during their remote internship experience. This is important because interns that are better prepared for the job have a shallower learning curve and are already aware of the processes firms have in place. Further, employers continue to demand soft skills from new hires, so the opportunity to hone in and foster these skills during a remote internship is noteworthy.

Importantly, while most participants had positive experience, my findings also illuminate areas where firms could improve their internship or should continue to focus resources. Specifically, my findings suggest that one area firms should focus on is making sure that coaches and mentors are proactive and are available for the intern to reach out to and ask questions. Another area for improvement is networking, since it allows interns to grow their professional network. One main way that interns learn the firm culture is from the professionals working there. Allowing interns to have more opportunities to speak with and interact with firm professionals, allows them to have more opportunity to really get a feel for the firm culture. Also, this allows interns and future hires to the firm to have individuals in the firm that they know they can reach out to for help or questions they may have. For this to happen, firms need to have networking events throughout the entirety of the internship, not just in the beginning. Addressing these areas is important because in the future, working from home arrangements can provide employees with flexible working arrangements where they can work from anywhere at any time and still be as productive as they would be in the office. Further, remote work allows firms to broaden the talent pool, as firms are not limited to only recruiting in places with professionals can commute to their office. Overall, my findings suggest many firms are offering

positive remote work experiences but addressing these latter areas will also help to ensure that remote working interns and professionals receive similar support, guidance, and attention as well as opportunities to foster relationships with their colleagues as those working in the office.

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APPENDIX
Survey Questions
(administered via Qualtrics)

1. How was your internship conducted? (Online, In-Person, Hybrid)
2. On a scale from 1 to 10, how well did you get a feel for the firm/company's culture? [Scale]
 - a. Please describe how the firm/company's culture was communicated to you and/or how you experience the firm/company's culture. How did this internship modality (i.e., online, in-person, or hybrid) affect your understanding of the firm/company culture, if at all? [Textbox]
3. On a scale from 1 to 10, how well did you get to know professionals with whom you worked? [Scale]

Please describe how you got to know the firm/company's professionals and your team members (e.g., team calls, social events, trainings, other). [Textbox]
4. On a scale from 1 to 10, how well did you get to know other interns? [Scale]
 - a. Please describe how you got to know the other interns (e.g., team calls, social events, trainings, other), if applicable. [Textbox]
5. On a scale from 1 to 10, to what extent did you feel you were able to get the support and coaching/mentoring you needed from the firm/company? [Scale]
 - a. How was coaching or mentoring provided to you, if at all? [Textbox]
6. On a scale from 1 to 10, to what extent did you feel you were able to get the resources and technology you needed from the firm/company? [Scale]
 - a. How were resources and technology provided to you, if at all? [Textbox]
7. On a scale from 1 to 10, to what extent do you believe you gained new skills and knowledge from completing your internship? [Scale]
 - a. What new skills and knowledge did you gain during your internship? [Textbox]
 - b. How were your skills and knowledge that you gained affected by the internship modality (i.e., online, in-person, hybrid), if at all? [Textbox]
8. On a scale from 1 to 10, how productive did you feel during your internship? [Scale]
9. Was there anything that the firm/company **could have done to improve or enhance** your experience during your internship? [Textbox]
10. Was there anything that the firm **did well** during your internship? [Textbox]