

The English Communication Experiences of Accounting Undergraduates During Internships

Faridah Musa

Faculty of Education, Universiti Kebangsaan Malaysia, Bangi, Selangor, Malaysia

Melor Md Yunus

Faculty of Education, Universiti Kebangsaan Malaysia, Bangi, Selangor, Malaysia

Zarina Othman

Center for Liberal Studies, Universiti Kebangsaan Malaysia, Bangi, Selangor, Malaysia

Abstract—The issue of poor communication skills among undergraduates, which hamper their performance during internship and employment, has been researched extensively in the literature. However, empirical studies on what the interns have gained and learnt from the internship have not been widely explored. This paper presents the findings of a study of Accounting interns' experiences in their English communication during their six-month internship at respective companies in Kuala Lumpur, Malaysia. The study employed a qualitative research method using semi-structured interviews with five undergraduate interns from the Faculty of Economics and Management of a public university in Malaysia. Interviews with the managers and supervisor who were in charge of the respondents were also carried out. The interview data was transcribed verbatim, coded and analyzed into specific themes and subthemes using Braun and Clarke's (2006) six-step thematic analysis. The interns' data was triangulated with supervisor and managers' views and validated by three independent coders using the Cohen's Kappa Reliability Test. The findings of the study show that during the internship, the accounting interns gained valuable experience in practicing their English communication skills, which included opportunities to communicate with clients, colleagues and supervisors, enhance professional communication, learn new terms and knowledge and lastly improve their self-confidence. The language and communication skills in which the interns were still lacking need to be addressed by the university in its efforts to produce Accounting graduates who are competent in English communication.

Index Terms—Internship, Accounting Interns, Communication Experiences, English Communication Skills

I. INTRODUCTION

Communication is one of the employability skills necessary to determine a graduate's success in entering the workforce (Suarta et al., 2017). It is stated that accountancy graduates are highly sought after by the industry, though they are reported to be lacking in their communication skills. University needs to provide the relevant measures to enable undergraduates to gain the required communication skills for employment. Employers in studies by Jaafar et al. (2018), Kadir and Noor (2015) blamed graduates' preference for using the Malay language in the workplace as a barrier to effective communication in English. They asserted that the wide use of Malay language in classes and lectures in some universities and peer pressure were hindrances to the English communication skills of accounting graduates at workplace.

Internships have long been recognized in providing valuable learning experience to connect undergraduates with the real world outside. Evidently, an effective and meaningful internship will help undergraduates become knowledgeable, and skilful in their future jobs. Lecturers and supervisors also assert that internships provide students with both the technical and soft skills required in the marketplace, as Maelah et al. (2014) noted that most employers were satisfied with the interns' performance in relation to job competency, responsibility and compliance with working requirements. However, it was found that interns faced problems in communicating their ideas and preparing technical reports, as asserted by Sawani et al. (2016), and this deficiency was noted amongst the Malaysian undergraduates. Many managers and supervisors have cited undergraduates' poor command of English as a barrier to them being hired (Sarudin et al., 2013; Saleh & Murtaza, 2018).

This study was conducted to explore the experiences of Accounting undergraduates, focusing on their English communication skills during their six-month internship at several companies. This study seeks to answer the following research questions:

1. What are the Accounting interns' experiences of English language communication during their internship?
2. How has the internship improved the English communication skills of the Accounting interns?

II. LITERATURE REVIEW

Findings from the TalentCorp Survey (2015) indicate that firms' collaboration with universities is limited, with 90% of the firms surveyed stressing the importance of providing more practical training for undergraduates. This triggers the importance of a structured training or internship by the universities to prepare undergraduates professionally before they enter the job market. The company plays a crucial role in helping to develop not only the interns' knowledge and skills in their field of study, but also their soft skills such as communication skills and other relevant skills.

A. English Communication Skills of Accountants

The TalentCorp Survey on Graduate Employability (2015) proposed ways to improve the quality of future accountants. It is reported that 122 employers supported an increased focus on improving communication skills at schools and universities, as shown in Figure 1 below. University administrators had been advised by the 127 employers to meet industry requirements in their Accounting syllabus. Consequently, the universities need to provide a curriculum that is capable of producing future employees who are not only competent in their respective career fields but are also able to demonstrate the effective communication skills required for their future job.

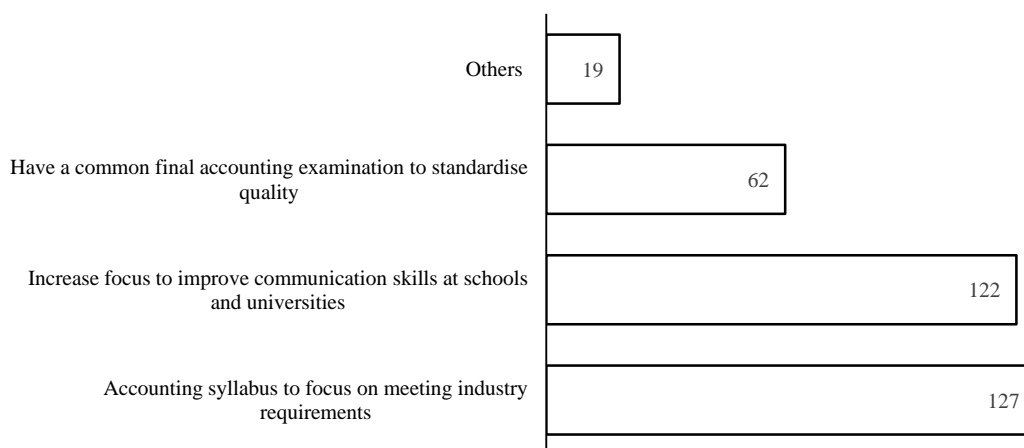


Figure 1 Ways to Improve the Quality of the Accounting Profession
Source: TalentCorp Survey on Graduate Employability (2015)

Tan and Fawzi (2017) studied the employability skills required of accountants in Australia and New Zealand as indicated in job advertisements. The most sought-after skills included the ability to collaborate with colleagues, present, discuss and defend views, and having a positive attitude. Employers perceived being a team player with a positive attitude and good communication skills to be the most valued behavioral skills that accountants should possess. A similar result is found in Ghani et al. (2018), where employers in the private sector required communication skills for Accounting graduates job placements and communication was perceived as one of the important soft skills that Accounting graduates should possess.

There are various forms of workplace communication, including oral communication, written communication and interpersonal communication. Written communication for Accounting interns mostly involves writing letters, emails and reports; while other forms include applications, proposals, applications for promotion, purchase orders and publications relating to permanent staff. Meanwhile, oral communication includes meetings, client interviews and oral presentations. In this study, only the oral and written communication skills of the Accounting interns were examined. This study did not include interpersonal communication skills.

Riley and Simons (2016) studied the importance of written communication skills for entry-level Accounting graduates, such that specific written communication skills errors are considered the most bothersome in the profession. The study discovered that 79% of practitioners believed that written communication skills were considered in hiring decisions and 84% of respondents believed that these skills were essential for entry-level Accounting graduates. However, 72% of Accounting faculties believed that there was currently a serious problem with written communication skills among Accounting students. Sawani et al. (2016) found that the interns in their study "were not technically equipped with competency skills required by the employer" (p. 352) related to reporting and communication skills which were found to be less satisfactory. Saad and Idris (2015) reported that the Accounting graduates who completed their internship had relatively low ability in written English, although their prospective employers claimed the graduates possessed adequate soft-skill competencies that would enable them to compete in the global job market. According to Riley and Simons (2016), most Accounting faculties who have taught for several decades would likely agree that today's students' communication skills are not better than those of previous past students.

B. English Communication at Workplace

Previous studies have shown that the workplace is a site where researchers can glean much useful information about professional communication (Evans, 2010; Louhiala-Salminen, 2002). The workplace is the best site where interns can learn much about their future workplace communication needs. It is in this setting where they learn how to handle workplace tasks that facilitate their experiential learning (Kolb, 2015) and interact with colleagues who are experienced members of their community of practice (Wenger, 1998). According to Mikkola and Valo (2020), the process of building communication with the workplace community and among its members begins with “a shared understanding of job responsibilities and then progresses to the identification of communication practices and the analysis of both work and communication processes” (p. 179). Machart (2017) wrote about interns’ experiences in Malaysian tertiary language education and reported of an intern whose internship was beneficial because she received sufficient direction and assistance not just from her supervisor, but also from her co-workers. The workplace, specifically the boss and/or co-workers, appears to be the point of entry for undergraduate integration, according to Machart (2017).

Related research on English language communicative needs in the workplace in Malaysia has mostly been conducted with Engineering undergraduates (Kassim & Ali, 2010; Marzuki et al., 2013; Abdullah et al., 2014). According to Abdullah et al. (2014), participation in communicative tasks such as meetings, discussions, presentation and socialising with colleagues would only be possible if undergraduates have the language skills and necessary language competencies to express themselves. Similarly, in Heang et al. (2019) Accountancy respondents believed that their communication skills were inadequate and adversely affected their performance in their jobs.

University prepares undergraduates by providing the knowledge and skills required in workplace communication from the several English courses that are offered. Gu (2020) considered Business English, a branch of English for Special Purposes (ESP) as a practical course which is closely related to a profession. According to Gu (2020), cooperative learning is an effective teaching model which can “cultivate students’ business practice ability, language competence and cross-cultural communication ability” (p. 1172). These three aspects are highly sought after by future employers and companies. Rebele and Pierre (2019) emphasized that the Accounting faculty plays an important role in helping to develop students’ knowledge and soft skills through various activities both inside and outside of the classroom. However, according to Siriwardane et al. (2015), the oral and written communication tasks that involve interns in the workplace are similar to those areas where students often receive limited guidance in their Accounting program

C. Impact of Internship on Undergraduates’ Knowledge and Skills

Internships are regarded as being helpful in enabling students to develop a professional identity, professional competence and generic workplace skills (Pham et al., 2018; Gribble, 2014; Sawani et al., 2016; Maelah et al., 2012). Interestingly, there is great concern from past studies where universities were urged to develop certain areas where interns and graduates were considered weak. This includes improvement in workplace communication skills in English (Sanahuja & Ribes, 2015; Gribble et al., 2015; Siriwardane et al., 2015). Maelah et al. (2012) reported that the Accounting students develop various soft skills including time management, oral communication and working in group during their internships. Sawani et al. (2016) reported that most employers were satisfied with interns’ performance in relation to job competency, responsibility and compliance with working requirements.

Maelah et al. (2014) carried out a study to examine the benefits, skills, and outcomes students gained through an internship from the perspective of students, university and employers. The results showed all three groups of stakeholders concluded that students benefitted from the internship program, such that it provided the students with both the technical and soft skills required in the marketplace. Abu et al. (2011) studied the Business and Accounting students’ views on industrial internships and found that their career was the most important aspect, followed by soft skills, knowledge and practical experience. Evidently, students gained several benefits from the internship in terms of the various soft skills, which included workplace communication skills in English. However, in-depth studies of experiences of workplace English communication during internships remain limited. Most studies on the impact of an internship were based on the results of questionnaires sent to undergraduates and employers. For this reason, Abdullah et al. (2014) called for a semi-structured study that brings together the perspectives of multiple stakeholders.

Companies who are engaged in the university internship placement programs must be committed to providing valuable workplace learning experience to interns. According to Szadvari (2008), management must be committed to create challenging, meaningful, and relevant work assignments for students; and aim to provide frequent and constructive feedback. O’Donovan (2018) believed the managers in the industry and host organisations could benefit from the newcomers’ learning opportunities and opening them up to new ideas and skills – particularly in applying new technologies. He discovered that the undergraduates achieved “full participation in their respective communities of practice” (O’Donovan, 2018, p 126), despite a relatively short period of internship.

The internship should ideally seek to broaden the scope of work-related experiences, rather than focusing on tasks based on interns’ existing knowledge. Interns should be given more time to be actively involved in the overall workplace experience, rather than them being mere passive observers during the progress of the internship. To achieve a meaningful workplace learning experience, supervisors are advised to assign varying levels of tasks and monitor the interns’ performance in completing them. However, despite the importance of the internship and the roles of the management, empirical studies on how the tasks assigned help improve English communication skills of interns have not been extensively investigated and discussed in the literature. Reports on Accounting undergraduates’ English

language experiences during internship are still lacking; thus, this study explores the interns' six-month experiences of using English during their workplace communication with the experienced members of their community of practice (Wenger, 1998).

III. METHODOLOGY

A. Research Design

The study adopts a qualitative research design in collecting its data on the experiences of the Accounting interns in their English communication during the internship. It enables the researcher to understand how people interpret their experiences, how they construct their words and what meaning they attribute to their experiences (Merriam, 2009). Using a qualitative research design, the researcher was able to explore how these Accounting interns were utilizing their English language and communication skills in their professional communication in a real workplace setting.

B. Participants

As qualitative research, purposeful sampling is chosen as the people and sites selected are those that can best help the researcher to understand the central phenomenon, namely the English communication experiences of the Accounting interns. According to Creswell (2008), a detailed understanding of the participants and sites will lead to information that allows individuals to "learn" about the phenomenon or to an understanding that provides a voice to individuals who may not be heard otherwise. The participants of this study are:

(a). Accounting Undergraduates

Five undergraduates who were in their final year at the School of Accountancy at a local public university participated in this study. They were completing an internship training placement at selected company in Kuala Lumpur, three Chartered Accounting Companies (CA) and an Oil and Gas Company (O&G). The interns' English language proficiency was at pre-intermediate and intermediate level, and with a Malaysian University Entrance Test (MUET) band score of 3 to 4 when they registered for the Accounting program. The details of the interns are shown in Table 1.

(b). Human Resource Officers

Two managers and a supervisor in the Human Resource Department from two audit companies where the interns were trained were also involved in this study. They were interviewed separately after the interns themselves had been interviewed.

TABLE 1
PROFILE OF INTERNS

No	Interns	Company	Sex	Age	MUET	Description
1	Int L	CA1	Male	22	4	Friendly and very confident. A student leader.
2	Int K	CA2	Male	22	2	Active in sports and friendly. Less confident with his English ability.
3	Int N	O&G	Male	23	4	Lacking confidence and shy but very hardworking.
4	Int R	O&G	Female	24	3	Friendly and positive. Very confident of herself.
5	Int A	CA3	Male	22	3	A student leader and had joined the students exchange program.

C. Research Instruments

In order to unravel the Accounting undergraduates' experiences in their English communication skills, two research tools methods were employed. These were interviews and observations, which enabled the researcher to triangulate the data obtained. A better understanding of the issue investigated was achieved through the detailed analysis of the data from interviews and observations. The questions devised generally followed the semi-structured question format, so as to elicit substantial data for the research. The interview questions that were used were adopted from the previous studies by Rahmat et al. (2016), Low et al. (2016), Kadir and Noor (2015) who used qualitative research design in gathering their data.

D. Data Analysis

The data analysis for the findings utilized the qualitative method. The responses from the face-to-face, semi-structured interviews with the interns and officers were transcribed verbatim and the occasional language inaccuracies in the interview transcripts are maintained to illustrate authenticity of data. Using NVIVO software, responses from both the interns' and officers' transcript data were individually entered and coded using different themes and subthemes. The interns are referred to as Int L, Int A, Int K, Int N, and Int R to protect their privacy and maintain confidentiality. The managers are referred to as Mgr Int L (signifying Int L's manager) and Mgr Int A, while the supervisor is referred to as Spv Int A. Braun and Clarke's (2006) six-step thematic analysis was adopted for the analysis of the data. A content analysis of the interviewees' (Itv) responses was categorized based on several aspects, such as English communication

skills and needs, and also the experiences in English communication in the workplace. The themes and subthemes were analyzed, interpreted and later validated by three independent coders using Cohen's Kappa Reliability Test.

IV. FINDINGS

This section discusses the findings from the interns, managers and supervisor's interview data based on the research questions of the study. Excerpts from the semi-structured interviews are used to support the findings and discussion. Some of the findings from the interns' data were triangulated with the data from the two managers and the supervisor.

Most of the respondents responded positively when sharing their experiences regarding their English communication with experienced members of their community of practice, which included clients, colleagues, and superiors (managers, supervisors). The following findings in Table 2 are presented based on the themes, subthemes and sub subthemes identified. The interns' experiences in English communication included their opportunities to communicate in English, enhancing professional communication, learning new words and terms, and improving self-confidence to speak in English.

TABLE 2
INTERNS' EXPERIENCES OF ENGLISH COMMUNICATION AT WORKPLACE

RQ 1	Experiences					
Subthemes	Opportunities to communicate in English			Enhancing professional communication	Learning new words/terms	Improving self confidence
Sub Subthemes	With clients	With colleagues	With superiors	Communicate professionally	Accounting terms in English	Use English with non-native speakers
	Audit interviews and meetings	Formal interactions	Clarify tasks	Business emails	Legal terms	Write business e-mails
		Meetings & Discussions	Formal meetings	Formal Business English		Carry out audit field

A. Opportunities to Communicate in English

Opportunities to communicate in English were considered by the interns as invaluable experiences of communicating professionally with the people at their workplace. The internship has enabled the undergraduates to learn and benefit from the exposure to real workplace environments (Pham et al., 2018; Gribble, 2014). The interns were exposed to the authentic use of English in their workplace communication with their clients, colleagues, managers/directors, and supervisors accordingly. They also communicated in English when making telephone calls, making appointments for audit meetings, carrying out audit tasks with clients and their supervisors and during formal meetings. The opportunities identified by the interns are discussed in the following sub-sections.

(a). Communicating With Clients

Communication with clients was one of the important tasks for the interns when carrying out audit interviews. Three of the interns, Int A, L and K communicated in English with clients during the auditing sessions, which were carried out at their clients' office. During their internship, the interns had to interview the company's staff for auditing purposes, which would last a few days. The interview sessions were conducted in English if the company being audited was owned by non-Malays or foreigners.

With client, 100% I will use English because I think it's, it's more professional to use in English and most of the clients is Chinese. So, I don't think so Malay is suitable language to use as a communication. (Itv Int A)

If the clients: first language is English, then we have to use English as a medium communication between the client and us. (Itv Int L)

The language that the interns used also depended on the type of company they were auditing. English was widely used by the interns when they were in the auditing meetings. However, for Int L, who was attached to a company that audited small companies and government-linked companies (GLCs), the language used most during the auditing meetings was Malay. Clients from private and non-GLC companies would communicate in English; but with Malay clients and managers in the GLC companies, the Malay language would be widely used. Although Int L's company used the Malay language during the auditing meetings, the audit report would be written in English; as Int L claimed, "The main language is Malay but the working task is all in English. As in the submission of accounts is all in English" (Itv Int L).

However, a small company delegated the audit meetings for their interns to perform on their own. This was the experience of Int K, who was assigned to carry out an audit interview with his internship partner without the presence of his supervisor or seniors. They had to audit a foreign-owned company, and this was his first time communicating in English with a foreign client. Although Int K was anxious at the beginning, he gradually gained confidence when he was able to communicate with the foreign client in English. He communicated with his client in simple English, using a local Malay accent and common English words, known as Malaysian English (Manglish), as he explained in the following long excerpt:

I need to go to client office with my partner, my colleague, which is intern with me. So: just do without senior. We go to our client office do uhm stocktake and then from that, I don't know the, the company is a foreigner. So, I just go and oh foreigner! I just scared first and then we start to talk with me because I, I lead the, the – things, the things. So I try to talk, so I, I see ... from that, oh boleh speaking rupanya (can speak actually). (Itv Int K)

The internship has given the interns opportunities to communicate in English with clients and discover their language ability during the audit interviews. As for Int K, who was conscious of his lack of proficiency and communication skills in English, when given the opportunity to communicate in English, he was able to perform the tasks assigned. This eventually boosted his confidence to speak in English with his company's client.

(b). Communicating With Colleagues

During the internship, communication with colleagues of various ethnicities and nationalities governs the language choice in use in the workplace. The interns reported that with non-Malay colleagues (such as Indians and Chinese for example), English was commonly spoken even though they could understand and speak Malay, the national language of Malaysia. Among their Malay colleagues, for formal interactions regarding work, the main language used was English. However, some preferred to use the Malay language to ease communication at the workplace, since they shared the same mother tongue.

However, with foreign colleagues who were not Malaysians, the preferred language was English, as they did not understand the Malay language. For instance, Int R, who was attached at a gas and oil company, had Korean and Vietnamese colleagues with whom she communicated in English. As she explained:

So yeah and then also I will be trying to communicate with foreign executives. I also have a foreign executive also in my department which is uhm she's from Vietnam. So for yeah umm with umm also from Korea as well. So umm with both of them, I have to communicate in English. (Itv Int R)

This finding is similar to the one in Kassim and Ali (2010), whose respondents used English frequently with colleagues from international branches and offices, as English is the major language used at their workplace. For interns who worked with international colleagues and executives at their company, English was the main language used, as these foreign colleagues did not know nor speak the Malay language. Int N and Int R, who were attached to the oil and gas company, shared their experiences of communicating in English with foreign colleagues as Int N explained, “*So basically, for my department, my department is international. So, we have a lot of foreign bosses, colleagues and we need to communicate with them with English*” (Itv Int N). Likewise, another intern, Int K also used English during his workplace communication with a foreign colleague; as he explained, “*I have an Indian colleague that cannot speak Malay, so I have to speak English with her*” (Itv Int K).

Most of the interns communicated well with their colleagues and seniors during meetings and discussions at the workplace. Int A observed: “*I think there is no uhh problem to communicate with each other. I can communicate with senior, colleagues, with managers, with the directors*” (Itv Int A). This is supported by Int N: “*But, if in, we sit in a meeting or work related uhm activities, then we need to speak in English*” (Itv Int N). English was used in formal situations, such as writing emails and attending meetings, as reported by Int R, “*but umm when we want to submit an email, to towards someone then err from there we have to communicate in English or in umm really formal meeting*” (Itv Int R). As reported by Machart (2017), with sufficient direction and assistance not just from the supervisor, but also from co-workers, an internship is considered beneficial to interns. The workplace, specifically the boss and/or co-workers, appears to be the point of entry for undergraduate integration (Machart, 2017).

Through the internship, the interns were involved in meetings and discussions related to the audit tasks with their colleagues and supervisors. They often referred to their colleagues when they were in doubt of certain tasks assigned to them. An example of this came from Int A regarding the audit procedure that he had to perform: “*I think with, usually when I have a problem in audit and maybe in my team, because uhh if you're doing the audit, you have a team. Maybe five people, four or five, depends on the company. And we need to communicate with each other, yeah. We need to separate the jobs, we need to uhh we need to discuss what is the problem, what is the risk, what is, what we need to do before this audit field.*” (Itv Int A)

As Int A was entrusted to perform his job as one of the company's staff as explained by his supervisor, “*... when we go to client place, we will not actually tell them, we brought an intern here... So, most of our interns have to play as a, a staff*” (Itv Spv Int A). Int A carried out the tasks assigned to him like other senior staff during the company's auditing meetings and this supports the assertion of Abdullah et al. (2014), which holds that undergraduates who have the language skills and competencies would be able to participate in the communicative tasks such as meetings and discussions with colleagues.

Consequently, the challenging tasks assigned to the interns during the internship have not only helped them familiarize themselves with the real work environment but have also broadened their experience in English communication with the audit team. The interns evidently did face communication problems during the first two months of their internship; however, as they progressed and shared the work tasks, they eventually developed their communication skills. The supervisor to Int A commented, “*After some time, I think after two months or one month, they simply casually talking with us uh*” (Spv Int A). This concurs with the explanation given by Mikkola and Valo

(2020), such that workplace communication begins with a shared understanding of job responsibilities and then progresses to the identification of communication practices and processes.

However, during informal interactions with Malay colleagues, the interns admitted that the language they often used was Malay, the mother tongue, especially when they were talking about daily life. According to Int R, she used both Malay and English in her informal conversation with colleagues, **“But informal meeting, we can like you know rojak (mix), err just mix everything”** (Itv Int R). But with non-Malay colleagues, English was much preferred, as the interns wanted to improve their English communication skills and as emphasised by Heang et al. (2019); where their respondents regarded their internship as an experience that enabled them to maintain conversations with colleagues and clients and share ideas with their employers. Consequently, Siriwardane et al. (2015) urged universities to “find ways to sharpen graduates’ informal speaking skills” (p. 14) besides the emphasis on formal presentations; so that they would become proficient and confident in using the English language in all situations.

(c). *Communicating With Superiors*

Communication with superiors at each intern’s workplace involved the supervisors and the managers or Head of the Human Resource Department of the company. The interns would communicate in English with the managers/directors, but some of the interns communicated more often with their supervisors than with their managers/directors. They communicated with their manager in English when reporting certain tasks assigned to them, and also while they were in meetings together with the executives, their supervisors, and colleagues. Int A explained, **“... we easily can communicate with each other. For example, I can communicate with my director easily. If I have, if I have a problem about uhh about the audit that I’m doing”** (Itv Int A).

Unlike Int A who had many opportunities to communicate with his manager, Int R and N rarely communicated with their superiors in top management professionally because there was no necessity for them to do so. However, Int N explained that he did communicate with his manager in informal situations. Nonetheless, his communication was in the Malay language as his manager is a Malay. He explained, **“We have a Senior Manager, Malay, I think uhm basically because we not uhm we never have some work related to him. So basically, I would like, basically informal talk to him in Malay”** (Itv Int N). This finding shows that some interns communicated in English during formal interactions with their managers and directors but opted to use the Malay language in informal interactions because they share the same mother tongue. The importance of informal speaking skills should not be denied, and these skills should be taught alongside the formal language, which has a greater emphasis and is taught at university (Siriwardane et al., 2014).

However, for Int L, who worked at a Malay-owned audit company (AC1) where Malay was the main language used at the workplace, he personally preferred to speak to his manager in English. He only communicated in the Malay language when his manager was together with other office staff; as he shared, **“Uhm: it depends on the situation. If we are in a clique, or a group, we just uh spoke Malay. But personally, I prefer to speak in English with her”**. (Itv Int L). Int L’s preference of communicating in English was validated by his manager who remarked, **“I think dia (he is) more comfortable in English. Samada dia rasa itu adalah (Probably he feels that), he should present himself in English so that he has the: apa ni (what’s that), extra merit point”** (Itv Mgr Int A). Int L’s manager believed that Int L’s preference to use English in their communication was because he felt more comfortable speaking in English, and that it is the way Int L felt he should present himself. Being a proficient speaker of English, Int L was more comfortable and confident communicating in English.

As shown in the above findings, most of the interns actively engaged in communication at workplace with the experienced members of their community of practice: their supervisors, colleagues and even managers. This had a positive impact on their communication skills in English. This positive attitude towards communication in an interactive environment with extensive opportunities to communicate in the workplace is outlined by Mikkola and Valo (2020) as engaging in interaction, being interactive, creating interactivity, and communicating interactively. With the good interpersonal relations that the interns had developed and with plenty of opportunities contribute to well-functioning workplace communication, and thus improve the English communication skills of the interns.

B. *Enhancing Professional Communication*

Professional communication includes skills in written, oral, visual and digital forms. Thus, interns who possess effective communication skills will be able to improve themselves professionally and deliver communication effectively. The following findings exemplify how the internship has helped the interns enhance their professional communication experiences in English. Being aware of the need to communicate using formal and professional language with the people at their workplace, the real work setting and situation exposed them to the ways of communicating professionally in writing and speaking.

Int A learnt the importance of listening correctly and delivering the message well to his clients. He knew that the consequence of not listening and delivering the message well would cause misunderstandings, which should be avoided in his work; as he explained, **“I need to communicate professionally with my clients, I need to deliver my message very well and I need to receive the information correctly. If not, something will uhh, some misunderstanding will happen”** (Itv Int A). Similarly, Int L knew that the form of communication he was dealing with at the workplace was not the daily conversation of English but formal interaction, using business terms and language. Int L mentioned, **“I guess it just add up my business language ... More formal, business formality”** (Itv Int L). Through the internship, the interns

learnt the importance of using formal language in their professional communication and the need for them to acquire it fast so as to enable them to perform the tasks assigned effectively.

The importance of professional communication is also shared by Int R, who felt that the improvement in communication skills she made during her internship was in terms of speaking in a professional way. As she recounted, “*Okay, it improve like umm for me to how to speak in a professional way*” (Itv Int R). She was also concerned with her email writing, to the point that she was checking it constantly with her supervisor to make sure it was professionally written. She knew that the choice of words and the style of language used were important when writing a professional email in the workplace. She describes this in the following excerpt: “*Err in terms of writing an email.. err before I send the email, I umm: show her, is my - is my sentence correct? Is it professional enough?*” (Itv Int R)

With this awareness of the importance of professional communication, the interns tried hard to use it in their oral and written communication at the workplace. In ensuring that they could communicate correctly and professionally, they consulted the more experienced staff at the workplace often. Through their positive attitude towards improving themselves in their professional communication, the interns were able to move forward, learn and practice within the workplace context and the community in which they were working. Consequently, these interns developed professional communication skills during their internship.

C. Learning New Words and Terms

Employees in the accounting profession deal with specific terms and Accounting jargon in the English language while at the workplace. Undeniably, this would be more challenging for interns who lack work experience. This is especially true for the interns in this study who were taught Accounting courses in the national language, the Malay language. The interns benefit from learning new Accounting terms and jargon during their internship, despite the difficulties they faced in grasping and understanding the terms and jargon in the English language. The following excerpts show the interns’ responses to their new learning experience:

From there, umm yeah I learn a lot, I learn a lot of umm you know the words I’ve never heard before. (Itv Int R)

We learn many new words. I learn many new words, yeah. Actually words. Oh yeah. (Itv Int N)

Uhm... I guess it just add up my business language la. Not-not the daily conversation of English. But ... uhh a few... not slangs. Terms, different terms. More formal, business formality. (Itv Int L)

Upon learning new Accounting words and terms in English, the interns were inevitably required to use the words in their workplace communication. For Int N, who was placed in a department that dealt with international operations, learning the legal terms was a really challenging task that he had to master in order to accomplish the tasks assigned to him effectively. He had to produce a Board Paper which is a written report to be submitted to his superior for the board meeting. Int N had to provide important information to the board members regarding certain oil and gas operations in a country abroad.

We never learn that things even though it’s related to our finance and everything but it’s something new. That we need to use the legal terms like very- very legal. (Itv Int N)

Board paper, board paper. Actually, it’s like alien to me, something new, yeah. (Itv Int N)

The interns perceived the need for them to deal with new words and to learn these during the internship as new knowledge that they needed to acquire and familiarise themselves with. As Int L remarked, “*So I got, uh I just need to push myself to understand and just make myself, familiar with the terms of Accounting*” (Itv Int L). The learning of new words and terms during the internship has exposed the interns to real and authentic use of workplace English for communication. The interns are able to learn about their future workplace communication needs when they are involved in handling workplace tasks during their internship.

D. Improving Self-Confidence

The interns also reported that through the English communication opportunities, they had improved their self-esteem, and this had made them more confident to communicate in English. Int K and N both had foreign officers at their workplaces who did not understand nor speak the Malay language, and this had a profound impact on them as they had to use English when communicating with these members of staff. The situation resulted in them having to communicate in English and consequently, being given the opportunity to use the language frequently during the internship boosted their confidence level. Int K explained, “*I, I have two foreigners in our office. So sometime from that, would uh increase my, my self-confidence to speak with them*” (Itv Int K).

Despite the lack of proficiency in English, Int K was able to carry out the audit stocktake meeting that was assigned to him by his company. He was able to motivate himself and gained the courage to communicate in English with his client who was a native speaker of English. He was able to understand the native speaker’s accent during his audit interview and more importantly, this experience made him confident in using the language he had been learning for many years but did not fully utilize.

Another intern, Int N, also gained a lot of experience through the internship, and it helped him learn how to speak in English. He said, “*Help me a lot. Because before this: I even cannot speak in English. So basically it boosts my confidence level and err teach me how to speak to others*” (Itv Int N). Int R also shared the same experience as Int K

and Int N, where she felt the internship had helped her gain confidence in her speaking skills. According to Int R, “*After I’ve gone through my internship I think, umm... I think, I’m more confident with my umm speaking*” (Int R).

The findings show the interns valued the opportunities to communicate in English during their internship, and the opportunities to learn new words and terms to become efficient accountants. Enhancing professional communication and improving self-confidence were also important for some of the interns in their efforts to improve their communication skills in English, especially among the interns who lacked the language proficiency and adequate skills. The support of the management and staff of the company also helps the interns in becoming better communicators at workplace. Thus, the success of interns’ placements in the workplace can be achieved “if companies fulfil their obligation to support and mentor their new staff” (Machart, 2017, p. 15).

V. CONCLUSION

Given the opportunities to communicate in English, each intern has his or her own unique English communication experiences during the internship. The interns responded very positively to the new experiences they had gained at their respective companies during their internships. The internships played an important role in enriching the interns’ language proficiency and improving their English workplace communication skills. The findings show that most of the interns were actively engaged in various communication opportunities at the workplace with the experienced members of their community of practice, namely their supervisors, colleagues, clients and even managers –who had all contributed significantly to their communication skills in English. The good interpersonal relations that the interns had developed and the opportunities given to engage in interactions had clearly contributed to the well-functioning workplace communication experienced by the interns. The real workplace situations that they experienced made them aware of the need to communicate using formal and professional language when dealing with workplace matters with clients, colleagues and superiors. Consequently, the interns enhanced both their oral and written professional communications when carrying out the tasks assigned to them. Through this internship, the interns discovered new things, such as the use of a certain language register with specialized terms, as well as the jargon that is commonly used in the real Accounting workplace setting. Eventually, they realised the ultimate need to equip themselves with the necessary terms and jargon deemed important to maintain their workplace English communication with the professional staff at their workplace. Consequently, the internship has boosted their self-confidence, which eventually motivated them to improve their proficiency and communication skills in English.

REFERENCES

- [1] Abdul Kadir, K., & Wan Mohd Noor, W. S. (2015). Students’ awareness of the importance of English language proficiency with regard to future employment. *World Review of Business Research*, 5(3), 259-272.
- [2] Abu, M. J., Yusof, K. N. C. K., & Tahir, I. M. (2011). Business and Accounting Students Perceptions on Industrial Internship Program. *Journal of Education and Vocational Research*, 1(3), 72-79.
- [3] Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative research in psychology*, 3(2), 77-101.
- [4] Creswell, J. W. (2008). *Educational research: Planning, conducting, and evaluating quantitative and qualitative research*. New Jersey: Pearson
- [5] Evans, S. (2010). Business as usual: The use of English in the professional world in Hong Kong. *English for Specific Purposes*, 29(3): 153-167.
- [6] Ghani, E. K., Rappa, R., & Gunardi, A. (2018). Employers’ perceived accounting graduates’ soft skills. *Academy of Accounting and Financial Studies Journal*, 22(5), 1-11.
- [7] Gribble, C. (2014). Employment, work placements and work integrated learning of international students in Australia. *International Education Association of Australia, Research Digest*, 2, 1-10.
- [8] Gribble, C., Blackmore, J., & Rahimi, M. (2015). Challenges to providing work integrated to international business undergraduates at Australian universities. *Higher Education, Skills and Work-Based Learning*, 5(4): 401-416.
- [9] Gu, J. (2020). Problems and Countermeasures of Cooperative Learning in Business English. *Theory and Practice in Language Studies*, 10(9), 1167-1172.
- [10] Heang, L. T., Ching, L. C., Mee, L. Y., & Huei, C. T. (2019). University education and employment challenges: An evaluation of fresh accounting graduates in Malaysia. *International Journal of Academic Research in Business and Social Sciences*, 9(9), 1061-1076.
- [11] Jaafar S. N., Zakaria, N., & Abd Rasheid, N. (2018). Career choice and employability skills for vocational college undergraduates. *Journal of Physics Conference Series*, 1049(1):012050. IOP Publishing.
- [12] Kassim, H. & Ali, F. (2010). English communicative events and skills needed at the workplace: Feedback from the industry. *English for Specific Purposes*, 29,168–182.
- [13] Kolb, D. A. (2015). *Experiential learning: Experience as the source of learning and development*. Upper Saddle River, NJ: Pearson.
- [14] Louhiala-Salminen, L. (2002). The fly’s perspective: Discourse in the daily routine of a business manager. *English for Specific Purposes*, 21(3): 211-231.
- [15] Low, M. B., V., Dela Rue, D., & Allen, J. (2016). Accounting employers’ expectations - The ideal accounting undergraduates. *e-Journal of Business Education & Scholarship of Teaching*, 10(1), 36-57.
- [16] Machart, R. (2017). The implementation of industrial training in tertiary education in Malaysia: Objectives, realisations and „outputs in the case of foreign language students. *International Review of Education*, 63(1), 103-122.

- [17] Maelah, R., Aman, A., Mohamed, Z. M., & Ramli, R. (2012). Enhancing soft skills of accounting undergraduates through industrial training. *Procedia-Social and Behavioral Sciences*, 59, 541-549.
- [18] Maelah, R., Muhammaddun Mohamed, Z., Ramli, R. & Aman, A. (2014). Internship for accounting undergraduates: comparative insights from stakeholders. *Education + Training*, 56(6), 482-502.
- [19] Merriam, S. B. (2009). *Qualitative research: A guide to design and implementation*. San Francisco: John Wiley & Sons, Inc.
- [20] Mikkola, L., & Valo, M. (Eds.). (2020). *Workplace communication*. Abingdon: Routledge.
- [21] O'Donovan, D. (2018). Bilateral benefits: Student experiences of work-based learning during work placement. *Industry and Higher Education*, 32(2): 119-128.
- [22] Pham, T., Saito, E., Bao, D., & Chowdhury, R. (2018). Employability of international undergraduates: Strategies to enhance their experience on work integrated learning (WIL) programs. *Journal of Teaching and Learning for Graduate Employability*, 9(1), 62-83.
- [23] Rahmat, N., Ayub, A. R., & Buntat, Y. (2016). Employability skills constructs as job performance predictors for Malaysian polytechnic graduates: A qualitative study. *Geografia*, 12(3), 154-167.
- [24] Rebele, J. E., & Pierre, E. K. S. (2019). A commentary on learning objectives for accounting education programs: The importance of soft skills and technical knowledge. *Journal of Accounting Education*, 48, 71-79.
- [25] Riley, T. J., & Simons, K. A. (2016). The written communication skills that matter most for accountants. *Accounting Education*, 25(3), 239-255.
- [26] Sanahuja Vázquez, G., & Ribes Giner, G. (2015). Effects of business internships on students, employers, and higher education institutions: A systematic review. *Journal of Employment Counseling*, 52(3), 121-130.
- [27] Sawani, Y., Abdillah, A., Rahmat, M., Noyem, J. A., & Sirat, Z. (2016). Employer's satisfaction on accounting service performance: A case of public university internship program. *Procedia-Social and Behavioral Sciences*, 224, 347-352.
- [28] Siriwardane, H. P., & Durden, C. H. (2014). The communication skills of accountants: what we know and the gaps in our knowledge. *Accounting education*, 23(2), 119-134.
- [29] Siriwardane, H. P., Low, K. Y., & Blietz, D. (2015). Making entry-level accountants better communicators: A Singapore-based study of communication tasks, skills, and attributes. *Journal of Accounting Education*, 33(4), 332-347.
- [30] Suarta, I. M., Suwintana, I. K., Sudhana, I. F. P., & Hariyanti, N. K. D. (2017). Employability skills required by the 21st-century workplace: A literature review of labour market demand. *Advances in Social Science, Education and Humanities Research*, 102(58), 337-342.
- [31] Szadvari, L. (2008). Management buy-in: The most crucial component of successful internship programs. *NACE Journal*. 1-8. <https://www.uis.edu/sites/default/files/inline-images/managementbuyin.pdf>.
- [32] *TalentCorp Survey on Graduate Employability*. (2015). https://www.talentcorp.com.my/clients/TalentCorp_2016_7A6571AE-D9D0-4175-B35D-99EC514F2D24/contentms/img/publication/Matching-Talent-to-Job-1.pdf. Retrieved 22 March 2022.
- [33] Tan, L. & Fawzi, L. (2017). *Employability Skills Required of Accountants*. SHS Web of Conferences. 34. 06001. 10.1051/shsconf/20173406001.
- [34] Wenger, E. (1998). Communities of practice: Learning as a social system. *Systems Thinker*, 9(5), 2-3.



Faridah Musa is currently a EdD candidate for the Teaching English as a Second Language (TESL) at the Faculty of Education, Universiti Kebangsaan Malaysia (UKM), Bangi, Selangor. She holds a Master's Degree in English Language Studies from UKM. Her research interests include Communication Strategies, Language Learning Skills and Employability Skills.



Melor Md Yunus is a Professor and PhD supervisor at the Faculty of Education, Universiti Kebangsaan Malaysia. She is best known for establishing the integration of ICT in teaching and learning English as a Second Language research. She contributed to developing the PERMATApintar National Gifted Centre in Malaysia in 2009. She is active in scholarly journal writing and publishing. She has been cited almost 600 times and she has an author SCOPUS h-index of 11.



Zarina Othman is the Deputy Director of Center for Liberal Studies at Universiti Kebangsaan Malaysia (UKM). She obtained her Bachelor degree in Kent University UK, her Masters from University of Malaya in 2007, and her Doctor of Philosophy in Linguistics in Lancaster University, UK in 2007. Her research interests include academic discourse, linguistics sexism, ELT and ESP Teaching and Language and Communication.