ENHANCING ACCOUNTING STUDENT INTERNSHIP PROGRAMMES IN MALAYSIA: A FRAMEWORK

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for the degree of Doctor of Philosophy

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Candidate Declaration

I hereby declare that:

1. I have not been enrolled for another award of the University, or other academic or professional organisation, whilst undertaking my research degree.

2. None of the material contained in the thesis has been used in any other submission for an academic award.

3. I am aware of and understand the University's policy on plagiarism and certify that this thesis is my own work. The use of all published or other sources of material consulted have been properly and fully acknowledged.

4. The work undertaken towards the thesis has been conducted in accordance with the SHU Principles of Integrity in Research and the SHU Research Ethics Policy.

5. The word count of the thesis is 80,000.

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ABSTRACT

The purpose of this study was to develop a framework for enhancing internship programme in order to improve accounting graduates' improvisation capacity i.e. the ability to deal with complex and unexpected situations in a creative, entrepreneurial, contextual and professional manner, ability to orient and act in conditions of complexity and temporariness, ability to identify opportunities, and try new approaches on the spot from the perspectives of employer, institution and student. All these dimensions are very important to student and organisation as part of the skills required in order to sustain in high competition business world. The first research gap of this study was to look at the micro perspective i.e. student's improvisation capacity in internship. The effectiveness of internship has been focussed in worldwide but the researches are mainly focus on the perspectives of the employers, understand effectiveness of internship programme from student's perspective, identify and explore variations in interns etc. However, there was limited study to look into micro level which is how internship can improve a student's improvisation capacity. The second research gap identified in the study was lack of empirical study on investigates the factors affecting student/individual/employer improvisation from there perspectives i.e. employer, institution and students. There was a critical need to uncover other factors by studying this problem through different key and how the findings would provide better strategies to improve individual/employers' capacity on improvisation and hence enhance the effectiveness of internship programme. The last research gap is there is limited published research on develop of framework for enhancing internship programme in Malaysia for accounting students.

The literature review on effectiveness of internship programme and some critical reviews of existing internship models have been done. Factors affected individual/employer improvisation also been analysed. This study had successfully produced an initial framework to enhance the effectiveness of internship programme for accounting student in Malaysia which will involve the interaction of three perspectives i.e. employer, institution and student on individual/employer improvisation capacity.

The sequential mix-methods approach was conducted by exploratory qualitative study on employer and institution, following by quantitative study from accounting graduates who had completed their internship programme. In the qualitative phase, in-depth interviews have been conducted to explore and validate the proposed model of the accounting graduates' internship effectiveness framework. By incorporating the findings from the qualitative phase, a validated framework, hypotheses and survey instrument will be developed to determine the relationship between the factors and student/employer improvisation from students' perspective. An online survey has been conducted among accounting students. The data has been analysed using Partial Least Square-Structured Equation Modelling (PLS-SEM). The findings of the research will postulate an effective internship model for accounting students in Malaysia.

Keywords: improvisation capacity, graduates' improvisation, work-ready, employer improvisation

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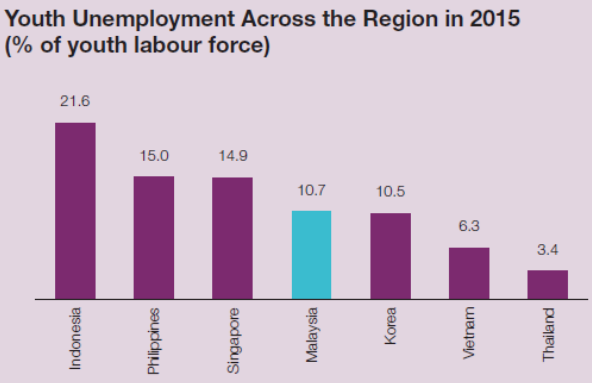
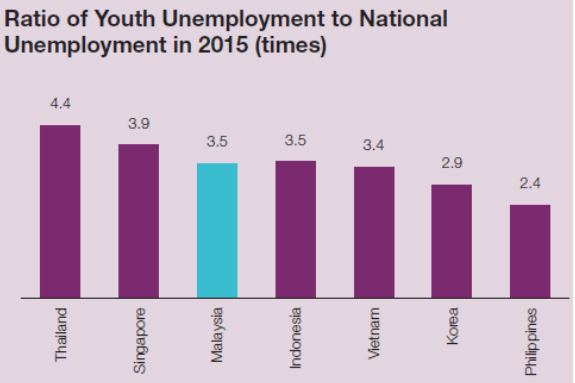
1.1 Background of the research

Back in 2005, the Malaysia Government set up a high-level committee to manage the quality of Malaysia universities. A mandate given to the Committee to help identify and provide a new direction in higher education to ensure Malaysia remained competitive in a fast-changing global economy (Peter Kell & Gillian Vogl, 2007). The Wan Zahid Higher Education Report is a big document with more than 300 pages containing 138 proposals on how to improve Malaysia higher education institutions. One of the key recommendations made in the report is for the industrial internship to be made compulsory under the planned national education policy (The Star, 29 April 2006).

Unemployment among young people is also rising. Malaysia's employment turnover rate is increasing with the advent of young people and those who have talent and skill in the labour force (Hewitt, 2010). The youth unemployment rate in Malaysia as estimated to have reached 10.7% in 2015, more than 3 times higher than the national unemployment rate of 3.1% (Ibrahim & Mahyuddin, 2017). Malaysia is among regional economies with an incidence of youth unemployment in the double-digits, despite a low overall unemployment rate (Figure 1.1 and Figure 1.2).





Note: Showing 2013 data for Indonesia and Thailand, and 2014 data for Vietnam. Unemployment data for Singapore includes 25-29 year olds. Unemployment data for Indonesia includes discouraged jobseekers.

Source: International Labour Organisation and Bank Negara Malaysia estimates

Figure 1.1 **Figure 1.2**

Source: Ministry of Higher Education and Bank Negara Malaysia Estimates (The Star, 2006)

A significant proportion appears to be graduates. The Ministry of Education's Graduate Tracer Study tracks the status of graduates of higher learning institutions six months after graduation to ascertain whether they have started working, are continuing their studies, or are still looking for employment. Observations are gathered from graduates of public and private universities, university colleges, polytechnics and community colleges. Of the 273,373 graduates in 2015, a large number of hold Bachelor Degrees and Diplomas (45% and 43% of all graduates, respectively). Among all graduates, 53% were reported to have started working, 18% choose to pursue further studies and 24% of graduates were still unemployed. Bachelor's degree holders recorded the highest unemployment rate amongst graduates of all qualifications at 27.9% (Figure 1.3). Evidence suggest that there is a

significant problem with graduate employment.

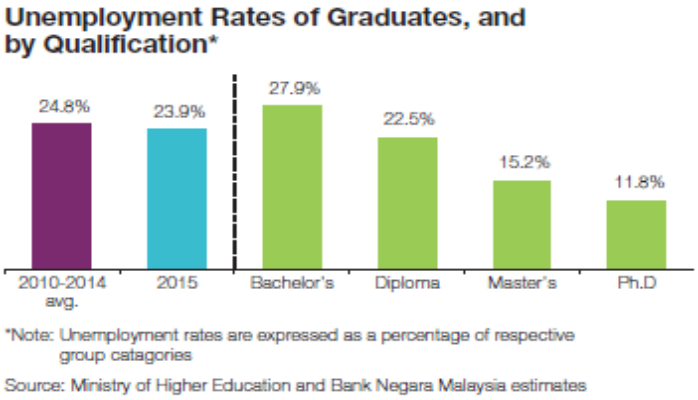


Figure 1.3 (The Star, 2006)

Also, a survey conducted by the World Bank and Talent Corporation found that 90% of companies believe that university graduates are not ready for the workplace because more practical training should be provided for graduates; 80% companies think the university curricula is not reflective of the current realities and 81% of companies rate communication skill as the major skill deficit in graduates (Ibrahim & Mahyuddin, 2017). This research shows that students are not leaving universities with the "right" skills. So far, in Malaysia, the government has launched various initiatives encouraging companies to implement structured internship programmes. For example, the government reimbursed companies twice the amount spent on running internship programmes. Consequently, internships have

boomed into popularity as an effective approach to facilitate graduates' employability and career development (The Star, 2007; Wen, 2010).

In order to know the satisfaction of employers from various organization after each students' internship programme, 125 employers were asked to evaluate students based on 10 categories/areas such as operation knowledge, dependability, initiative, commitment, quality of work, working relation with staff, discipline, communication skills, punctuality and attendance. Based on the feedback/survey analysis from the employer evaluation forms, employers commented few more areas are weak from students, especially those with low score in mean such like quality of work (2.9), operation knowledge (2.84) and communication skill (2.87) as shown in Figure 1.4.

		Operation Knowledge	Dependability	Initiative	Commitment	Quality of Work	Working Relation with Staff	Discipline	Communication Skills	Punctuality	Attendance
N	Valid	125	125	125	125	125	125	125	125	125	125
	Missing	0	0	0	0	0	0	0	0	0	0
Mean		2.84	2.96	3.32	3.36	2.92	3.52	3.66	2.87	3.63	3.64

Figure 1.4 Employer satisfaction

To further understand on the need for this research project and the effectiveness of the internship programmes in Malaysia, 7 interviews with undergraduate students who had gone through their internship programmes have been done. Students identified few problems such as they are not given enough tasks and feeling bored, afraid to ask questions, the task given is not what as expected, lack of communication, lack of trust, lack of willingness to share from seniors, poor attitudes from seniors etc. Some students felt unsatisfied because they didn't receive academic credit from their internship program and were on a low salary bracket (Ch'ng. et al. 2012). From the above feedback from different perspectives, there is a need to improve the internship programmes in Malaysia.

Higher Education Institutions are actively seeking effective approaches to improve benefits gain from the internship programme (Andrew & Higson, 2008; Beck & Halim, 2008).

Despite this trend, many organizations are still facing difficulties on graduates who are unable to apply knowledge gained into working environment setting (Keller & Ozment, 2009; Knemeyer & Murphy, 2002). Therefore, it is important to study what are the factors affecting or influencing Malaysian undergraduate students' capacity for improvisation in internship programme and can it be acquired from undergoing internship programme.

1.2 Internship for Accounting Undergraduate in Malaysia

In Malaysia, a review of Bachelor of Accounting programmes at public and private universities were performed by A Reassessment Committee established by Ministry of Higher Edcation (MOHE), with the co-operation of Malaysian Institution of Accountants (MIA).The Hala Tuju 2 Report (2007) which documented the assessment on accounting programmes introduced several changes consistent with the requirements of International Education Standards (IES) 1-8 issued by the International Federation of Accountants (IFAC). One of the changes involved the standardisation of the period of internship to six months with eight credit hours, in line with IES 3. The most recent Reassessment Committee was established in 2012 to evaluate and further improve the Bachelor of Accounting programmes. According to Weber et.al. (2009), there is a need for enhancing hard and soft skills among accounting graduates due to increasing competition and highly mobile careers in the global market place.

Table 1.1 shows the several extant studies consider accounting internships in different areas, findings and at different universities in Malaysia. Based on the past research, there is lack of an internship model which could help to enhance the effectiveness of accounting internship. Therefore, this study is needed to provide better focus and scope from three perspectives i.e. employers, students and institution for undergraduate accounting to improve their skills through internship programmes.

Author and Year	Objectives	Major Findings
Maelah et. al. (2011)	Survey of undergraduate accounting students	Internship benefits the students and enhanced their soft skills.
Abu Bakar et. al. (2011)	Examine the perceptions regarding internship of business and accounting students at the University of Sultan Zainal Abidin (UniSZA)	Both business and accounting students have similar opinions regarding internship programme and the ranking of emphasis in descending order is career, soft skills, knowledge and practical experience.
Ruhanita et. al. (2013)	Determine the benefits, skill, and outcomes accounting students gained through internships from perspectives of students, university and employers	Three groups of stakeholders perceived that students benefit from the internship programme. Internship provides the students with both the technical and soft skills required in the marketplace.

Table 1.1: Selection of research on Accounting internship in Malaysia

1.3 Problem statement

Unemployment among local graduates becomes a serious problem in Malaysia. What make us more worry is the problem is not caused by limited employment opportunities but mainly due to graduates who are not work-ready (Hanapi and Nordin, 2014; Rahmat, Ayub and Buntat, 2016). The Malaysian government has attempted to strengthen graduates' skill through various soft skills training programmes and one of the most aggressive way is to enforce compulsory internship programme for each graduate student. Various attempts have been taken to study effectiveness of internship programmes. Some studies have analyzed the factors affecting effectiveness of internships such as departmental support, pre-placement activities, host company's support (Kingsley & Niroshni, 2015), examine the perceptions regarding internship (Abu Bakar et.al., 2011), determine the benefits, skill and outcomes from internship (Ruhanita et.al., 2013) etc. However, there is limited study on how interns can improve themselves in the internship programme, so that they will get hire by the employment and hence the unemployment issue can be solved.

1.4 Research gap

1.4.1 Micro perspective (student improvisation)

The effectiveness of internship has been a key focal point in worldwide but the researches are mainly focus on the perspectives of the employers (Kingsley & Niroshni, 2015), understand effectiveness of internship programm from student's perspective (Regni & Thapa 2015, Dwaiayan 2015), identify and explore variations in interns (Susannah 2017) etc as shown in Table 2.2. However, there is limited study to look into micro level which is how internship can improve a student's ability to deal with complex and unexpected situations in a creative, entrepreneurial, contextual and professional manner (Hmieleski & Corbett, 2006; Magni et al., 2009; Magni, Provera, & Proserpio, 2010; Montuori, 2003; Vera & Crossan, 2005; Weick, 1998), ability to orient and act in conditions of complexity and temporariness (Hmieleaki & Corbett, 2006; Montuori, 2003; Weick & Roberts, 1993), ability to identify opportunities, and try new approaches on the spot (Magni et al., Vera & Crossan, 2005) which representing the dimensions of individual improvisation during their internship training. All these dimensions are very important to student and organisation in order to sustain in high competition business world. Hence, this area of research has somehow been neglected and under-researched, contributing to the grave lack of comprehensive of the effectiveness of internship or benefits that could be obtained from these important stakeholders which are employee and student. The potential benefits of internship programme should not only limit to what had discovered by the past researcher such like provide career opportunities (student), low costs labour (employer) etc, as shown in Table 2.1. The definition of effectiveness of internship could be wider which included individual improvisation that contents all the dimensions as mentioned above.

1.4.2 Integrated study of institutions, employers and students 'perspective

The generality of the factors affecting individual/employer improvisation are mainly studied on one perspective (Table: 1.2).

No	Factor	Author and Year
1	Improvisers' skills	Fisher & Amabile, 2009; Vera & Crossan, 2005
2	Confidence or self-efficacy	Magni et al., 2010
3	The potentiality for experimentation outside the structures were identified as affecting individual improvisation	Johnson, 1979, Kamoche, Chuha, & Cunha, 2003
4	Organisational factors such like organisational structure	Damanpour, 1991
5	Organisational culture	Mumford et al., 2002
6	Organisational and team climate	Anderson & West, 1998; West, 1990
7	Organisational support	Jung et al., 2008; Yuan & Woodman, 2010
8	Managerial practice	Lorenz & Lundvall, 2010
9	Team behavioural integration and Team Cohesion	Magni et al., 2009
10	Knowlegde Management practice	Anna & Aino, 2016

Table 1.2: Previous Studies on Factors Affecting Individual/Employer Improvisation

There is lack of empirical study that investigates the comparative analysis between the institution, employer and student. According to Paulina Chong Diaz (2015), communication from three perspectives is important to enhance experimental learning and Renganatha et.al. (2012) emphasized that factors related to the organisers' operational and administrative efforts and the role played by the host company were also identified as important in determining the success programme of the industrial training. Additionally, this study may find out some mediating or moderating factors that yet to be discovered. There is a critical need to uncover other factors by studying this problem through different key stakeholders such as institution, employer and student and how the findings would provide better strategies to improve individual/employers' capacity on improvisation and hence enhance the effectiveness of internship programme.

1.4.3 Effectiveness of internship of accounting student

In Malaysia., research on effectiveness has focused on nursing – develop a perception model (Hamidah H. 2012), investigates students' perception of the effectiveness of an industrial internship programme (Renganatha et. al., 2012), internship and audit

expectation gap (Azham et.al., 2008; Ali A. et.al. 2007), internship experience from business school (Cheong et.al. 2014), competence and readiness of internship in medical education (Lai et. al., 2006), perceptions of logistics students on internship programme (Pei. et.al. 2012), Measuring the success of industrial internship programme (Abdul Karim 2009), business and accounting students' perceptions on industrial internship (Bakar et.al. 2011), students industrial internship programme in oil and gas industry (Shariff at. al. 2000) etc. There is limited published research on develop of framework for enhancing internship programme in Malaysia for accounting students.

1.5 Research question

The gaps identified above have led to the primary research question:
What are the factors contributing to students' improvisation capacity and students' improvisation perspective on effectiveness of internship?

This study focuses on enhancing the Malaysian accounting students' improvisation framework, evaluating and consequently increasing the current level of theoretical and management knowledge. Therefore, it is imperative to explore and test the relative effect of factors from different perspective, i.e. institution, employer and student discovered.

Therefore, this study is guided by the following research questions:

1. What are the factors contributing to students' improvisation capacity?
2. Is there a relationship between the factors identified and individual (student) improvisation?
3. How do the three perspectives i.e. institution, employer and student collaborate on the students' improvisation and then reduced the issue of unemployability?

1.6 Research aim and Objectives

1.6.1 Aim:

Design and develop of framework for enhancing internship programme for accounting students in Malaysia.

1.6.2 Objectives:

1. Literature review on recent developments and delivery of internship programmes in Malaysia.
2. Conduct a comprehensive survey on the perceptions on internship programme from institution, employer and students.
3. Critical reviews of the existing internship models.
4. Identify critical success factors for effective internship programmes for accounting students.
5. Synthesis collected information to design a framework.
6. Verification and validation of the proposed framework.

1.7 Significance of this study

The findings of this research have the potential to be very significant, considering that graduate employability issue has become more serious now. All the key stakeholders such as government, institution and employers are focusing on internship programme now because they believed internship programme can provide work ready students which can contribute creativities, innovative and sustainability to the organisation. The findings will provide a wide spectrum of applicability to policy making departments, institutions, employers and students.

Lastly, this research will offer an empirical and theoretical contribution. From the data collection and data analysis methods stated below, the research will make an empirical contribution to provide a deeper insight into different perspectives on student/individual improvisation in internship programme. The empirical findings will form the basis of a revised effectiveness of internship framework, which will in turn also offer a theoretical contribution.

Chapter 2: Literature Review

This section summarises the review of literature which maps recent developments and provide the rationale for the proposed research.

2.1 Internship

Internship also called as ‘practical’, ‘work placement’ or ‘industrial training’. In short-term, internship allows students to apply knowledge gained in the classroom to a real-world, professional work setting (Szadvari, 2008). The students, host-companies and institutions are having win-win situation for everyone under internship programmes. For students, internship not only help them to develop their skills and competencies needed to become employable but it gives them an opportunity to apply theoretical knowledge acquired in the classroom with practical application of knowledge required to perform a task (Bakar, et al., 2011; P. Maertz Jr, 2014). The internship also provides students with career awareness, the chance to evaluate, reflect upon and try a career field before they graduate (Maelah, et al. 2012).

For host-companies, they enjoyed the benefits from internship programmes because the pay rate for interns are normally lower than for a permanent employee (Divine, et al., 2008). Besides, host-companies are able to evaluate the intern/s work ethics, technical competence and attitudes of interns and to identify possible future employees who suit the company. Interns are important for many organizations for their long-term success because the internship programmes are wonderful recruiting tools and demonstrate ways to test out full-time permanent employees (Szadvari, 2008). Szadvari (2008) also indicates that a successfully managed internship programme would indirectly serve the company in terms of lower entry-level recruitment expenses, improve retention, increase organizational efficiency and favourable market the employer on campus. Hiring an intern is more cost effective as the organization is giving chance to ‘try before buy’ compares to spending a huge money on training and establishing the permanent employees.

Institutions are equally benefited from internship programmes as the feedback from the employers regarding interns’ performance provides an insight on whether a review of their academic curriculum is necessary to ensure that the industry’s needs are met. According to

Divine, et al (2008), through the experiences of internship programmes, an institution can learn how other students perform after comparison. In addition, the reputation and visibility of the university can be further enhanced.

According to the analysis done by Chong Diaz et.al (2015), the summary of potential benefits of internship programs for three perspectives i.e. students, university and employer can be shown in Table 2.1.

Students:	**University:**	**Employer:**
Career opportunities (a), (e), (f)	Student satisfaction (a)	Project completion (a)
Satisfaction (a)	Possibly student placement (a)	Efficiencies due to using cheaper labour (a)
Possible employment (a), (c)	Reputation for placing students in good internship positions (a), (b)	Potential screening of and recruitment of the intern (a), (b), (e)
Reduced shock and increased comfort and efficacy for post-graduation work transition (a), (b)	Demonstrated success in preparing students for jobs; assessment benefit for AACSB accreditation (b)	Stronger ties (a)
Development and crystallization of one's vocational self-concept and work/career values, leading to better career decisions (a), (b), (g)	Improved job placement numbers and related alumni and parent loyalty (b)	Low cost, skilled labour with tax and benefit cost advantages (b)
More and earlier job offers than non-interns (a) (b) (d)	Improved school ranking caused by placement and visibility effects (b)	Increased work capacity, freeing full-time employees to perform more critical/core tasks (b)
Increased personal and social efficacy (b)	Improved/increased relationships with employer organizations and community (a), (b)	Opportunity to begin pre-developing interns as new employees (b), (f)
Marketable practical job experience (b)	Satisfied graduates more receptive and open to various university/school "request" after graduation	Potential "fresh approaches" or ideas from interns hired (b), (h)
Higher starting salaries and faster advancement than non-interns (b)		High loyalty and lower early turnover among interns hired than other outside hires (b)
Opportunity to evaluate company as a potential employer (b)		
Possible direct offer of employment (b)		
Chance to apply theoretical knowledge learned in earlier years to authentic working sites (c, e)		
Networking opportunities (e)		

Table 2.1: Potential benefits of internship programmes
Source: Diaz et.al (2015)

(a) Narayanan et al., (2010), (b) Maertz et al., (2014), (c) Renganathan, et al. (2012), (d) Kim, et al. (2012), (e) Henry, et al. (2001), (f) Mihail (2006), (g) Callanan and Benzing (2004), (h) Garavan and Murphy (2001)

2.2 Research on Effectiveness of Internship

Internship programmes have been widely used by companies and universities. According to Maertz et.al. (2014), internship programmes have several dimensions which include whether they are paid, unpaid, full-time, academic course credit, non-academic course credit, and faculty or work-sponsored. However, all internship programmes will be involved three perspectives which are employer, university and students (Maertz et.al, 2013; Renganatha et.al., 2012; Narayanan V.K., 2010). Many researches had been done on effectiveness of internship programmes as shown in Table 2.2. However, the majority of the previous research focuses on one or two actors. There are limited researches focuses on three actors which are institution, company and student except for Narayanan (2010) and Diaz et. al. (2015). However, these two researches are focus on project based. Therefore, there is a need to develop a new framework for enhancing internship programme in Malaysia from three actors.

Citation	Objectives	Method	Sample	Major Findings
Narayanan V.K. (2010)	Identify the different roles of three actors-students, university and business	Survey-correlation	65 students from one university	Support and contention of the importance of focusing on multiple actors
Vaishali M. (2013)	Identify the factors of effectiveness of training, second to find out the factors of placed students' perception towards their placement, and last to analyse the effectiveness of summer training on their placemen	Structured questionnaire	21 attributes of training	The "job-identification" in placement is affected most by the determinants of training.
Dwaiayan R. (2015)	Understand effectiveness of internship programme from student's perspective, students experience,	First, secondary data as collected from the various	70 students from 4 universities	The internship is the best way to link the theoretical knowledge that

	achievement, perception and scope of internship and role of college in helping students in gaining internship.	websites, second, primary data as collected from students themselves		students learn in college with the real practice of the work place. Colleges must manage the internship programs findings the desire and interests of the students and must be responsible enough to find internship platform for their students and hence can send students for internship at their field of interest.
Susannah A. (2017)	Identify and explore variations in intern.	Mixed methods	111 interns and 17 intern supervisors	Solutions will require structural approaches to internship reform to ensure that placements provide the necessary safe clinical experiences required for intern training.
Maddalena D.V. (2017)	Discuss the way internships are currently evaluated by one of the universities by host institution.	Questionnaires	732 interns	The need to better prepare students for internship. Experience has a very positive value.
Chin S.W. (2013)	Explore the relationships among the multi-faceted predictors of intern commitment as a reflection of internship efficacy.	Questionnaires	461 students	Strongly reinforces the important impact of mentoring for job satisfaction and effective and continuous commitments to the profession.

Michael K. (2000)	To get better understanding of types of job responsibilities for logistic interns and skills in need of enhancement/refinement.	Questionnaires	98 interns	Students should expect their internships to have job responsibilities quite similar to those that they will perform upon starting their logistics careers after graduation.
Diaz et.al. (2015)	Propose model to increase student satisfaction and likelihood of project implementation. Expect to maximize synergies between universities and companies, enhancing experimental learning for students.	Proposed model	NA	Communication from three perspectives i.e. employer, university and student are important to enhance experimental learning.
Hamidah H. (2012)	Develop a perception model for nursing industry in Malaysian	Mixed method	32 nurses for Quali. 386 nurses for Quanti.	A model internship program to guide nurses in their early stages of profession was successfully developed and named the Malaysian Model of Internship programme (MyMIP)
Maertz et.al (2013)	Define and identify dimension of internship and potential benefits and cost for management professionals, educators and interns	Reviewing the scattered literatures	NA	Many benefits for interns have been identified in the literature
Renganatha et.al. (2012)	Investigate students' perception of the effectiveness of an industrial internship programme offered by a private technological university in Malaysia	Questionnaires	247 students	Factors related to the organisers' operational and administrative efforts and the role played by the host company were also identified as important in

				determining the success of the industrial internship programme.

Table 2.2: Selection of few researches on effectiveness of internship

2.3 Internship Models

In this section, various models of internship will be reviewed. The purpose here is to develop a thorough understanding of the development and conceptual knowledge that underpins the effectiveness of internship programme. Three internship models are reviewed: The Co-op/Intern Relationship Model, the Diaz et. al. (2015) Model and the Attitude-Skill-Knowledge (ASK) Model. The Co-op/Intern Relationship Model views internship from employer perspective. The ASK model views internship from student perspective and the Diaz et. al. (2015) model views from three perspectives.

2.3.1 Co-op/intern relationship model

This model is used on how to deliver internship programme effectively and it emphasised on nine phases i.e. the right infrastructure, selection process, onboarding, work phase, supervise-coach, mentor-continuum, separation, migration within the organization and organization alumni (Organizational Biology & Other Thoughts, 2009).

2.3.1.1 The right infrastructure

There are four critical elements to focus on in infrastructure in order to support internship programme effectiveness which are organization support, overlapping placement, process documentation and community liaison. The most critical infrastructure requirement is the strong and ongoing senior management and organizational support for the internship programme. Second, this model mentioned at least two interns who will start and leave on an over-lapping interval. For example, as indicated in below Figure 2.1, if the company is hiring interns for two semesters (eight months engagement) and then the company should

plan to constantly hire a new intern every four months. By using this method, the company will always have a senior to coach the junior and because of this overlapping process, the company can delegate much of the onboarding and initial supervision efforts to the senior interns. Standard procedures can be developed to identify the activities to be trained on and get documentation which is relevant to the entire company that is being constantly reviewed and tested. With a proper documentation, the permanent staff is saved from constantly on-boarding new individuals allowing them to focus on higher value-add training and ad hoc projects. The senior interns are given chance to practice mentoring/training skills in a highly supportive environment. Finally, the junior interns can be brought up to speed quickly and is immediately challenged with meaning for work and obtained a key best practice. The last element of infrastructure is the three ways relationship between the company, student and institution. The company should maintain a post-secondary recruitment presence and relationship so that the institution can recommend suitable candidate for the company in future.

2.3.1.2 Selection Process

This model suggested that the company should focus on how to migrate the interns to other higher position. Therefore, the company should pay the interns 60% to 90% of an entry level position depending upon the level of academic completion, the individual and local labour conditions or union agreements. This will help the company to get top talent and allows the employer to set expectations and higher demand on deliveries.

2.3.1.3 Onboarding

According to Co-op/Intern Relationship Model, the current junior should prepare to onboard the new interns and move into the junior role. Most of the basic procedures such like ordering of computer, working space assignment, review of documents etc is done by the junior interns with the instructions to make the next on-boarding experience better and it is smoother than their own. The permanent staff only need to monitor the activities to ensure 80-90 percent of the on-boarding activities are done.

2.3.1.4 Work Phase

University of Nevada, Las Vegas (2008) suggested that only 20% of administrative works to be given to interns. As a junior intern, this value may be closer to 90% to start declining

to nearly 0% in the later part of their senior rotation with an average of 20%. The work assigning to junior interns should have pre-existing documentation for the activity. Writing guides and place for the documentation should be informed and a permanent staff member should be assigned to review the end product. When interns gain more confidence, the complexity of their work can increase to include ad hoc or special projects.

2.3.1.5 Supervise-Coach

The Co-op/Intern Relationship Model suggests three solutions to encourage organizations to have best and most passionate supervisors. There are use menial as a means to an end, actively teach delegation and teach mentoring and coaching. Use menial as a means to an end is to get the interns immediately productive by doing well documented administrative or transactional tasks in their first few days. Later, promote them to higher and more complex analytical tasks when they master the initial activities. Teach delegation means continue teach and delegate the transactional tasks, train the interns to be future executive or manager. Teach mentoring and coaching means see the internship as an opportunity for permanent staff and the senior intern to practice mentorship and coaching. Supervisor should be constantly be in touch with the interns to see how they are doing beyond the immediate tasks at hand. Task accountability can be delegated to the interns but responsibility remains with the permanent employee.

2.3.1.6 Mentor-Continuum

The relationship between the company and interns should evolve from a supervisor to a coach and finally to a mentor. As this model believes active mentorship has several benefits:

- Interns who have a positive experience are more likely to accept a permanent position.
- Engaged mentors can make better assessment of an individual.
- Interns are more likely to report back to institution, families and friends on a positive experience.
- A happy intern is a productive intern.

This model also encourages interns to discuss with their senior to understand more on how the senior get in the current position, should they continue work for the company and what can the senior do to help interns achieve their objectives.

2.3.1.7 Separation

Interns is required to conduct and exit interview just like a permanent employee to understand what went well with the programme and which areas need to be improve. Providing chance for interns to critique and recommend changes and improvements to the programme.

2.3.1.8 Migration within the Organisation

This model suggest that a 50% conversion rate is the minimum standard for accounting and financial professionals. Company should provide conditional offers to interns before they return to school to either permanent positions or into a pre-professional internship. Company should establish a benchmark 'conversion rate' for both company and interns and measure and reward managers against this standard. If failed to migrate the interns as future senior, at least should register them in an alumni programme.

2.3.1.9 Organisation Alumni

This model not only treat interns as a source of future employees but also a programme contributing to the 'public good" that helps to develop and retain professional expertise within the territory.

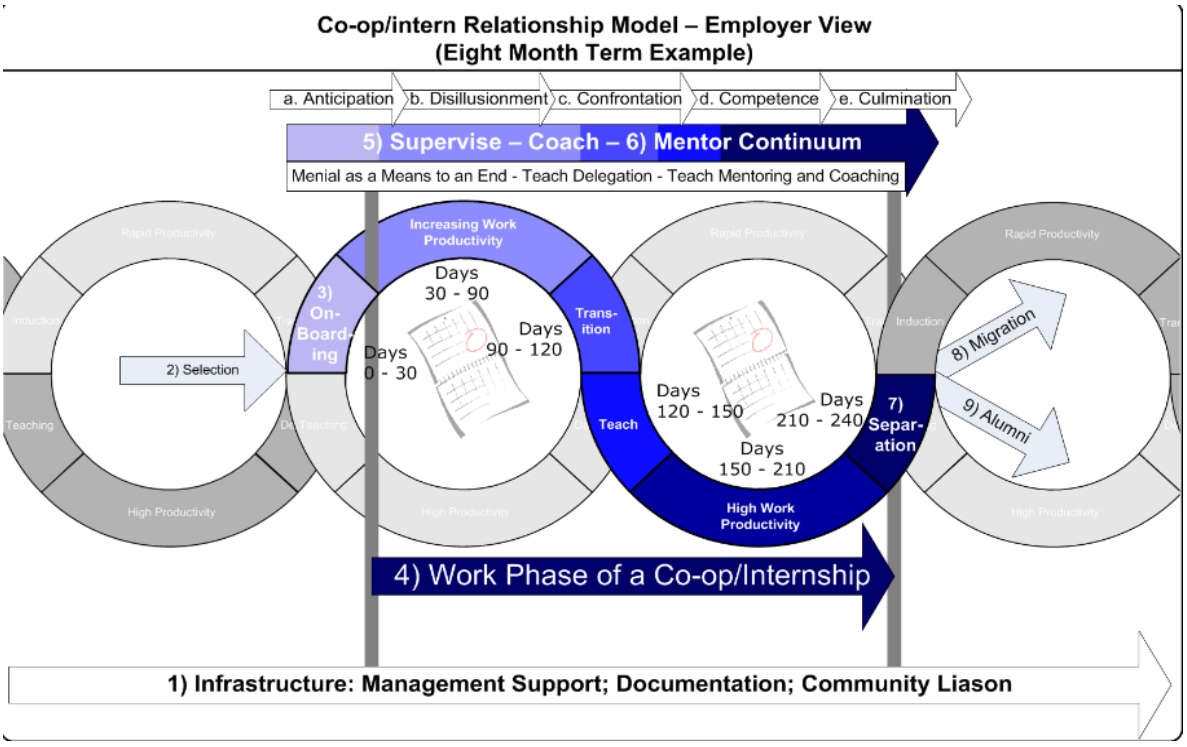


Figure 2.1: Co-op/Intern Relation Model
Source: (Organizational Biology & Other Thoughts, 2009)

This study therefore, suggest the need for relationship between employers, institution and interns to ascertain the Malaysian perspective of what are the key constructs that influence effectiveness of internship programme. As the present study is focused on investigating the success factors of effective internship programme for accounting students, the organisation's support, selection process (student matching), supervise coach (quality of workplace supervision) which are the variables of this model will be described in the perspective of Malaysian accounting graduates. Examination of the key factors of the effectiveness of internship described through this model and some aspects will be incorporated in developing a new conceptual model.

2.3.2 Diaz et.al. Model (2015)

In this model, it proposes that the interaction between university and company should be made through a faculty advisor and a company mentor. Communication is very important

element to enhance the effectiveness of internship. The model suggests that prior to the internship experience, university and employer should held meetings, so that interest and challenges can be shared, example faculty advisors can share their research interest and both meeting together can create a pool of projects available for prospective student interns. During the meeting, both company and university should establish objectives based on the type of problems and resources available, as well as setting the student profile that would fit each project. Once projects available for the internship purpose based on the discussion are found, then the university and company should match the projects with students' interest. This matching process will help to maintain students' interest and motivate them to complete the project. When the common objectives are determined, it could be possible to have meeting to discuss the deliverables and give feedback to students. The feedback can be provided by both faculty advisor and company mentor, as they should guide the student to a successful implementation of knowledge. While the project is executed, students can apply knowledge learnt at the classroom, faculty advisor will advise the students on know-how and the host company contributes with data necessary to solve and complete the project as illustrated in Figure 2.2.

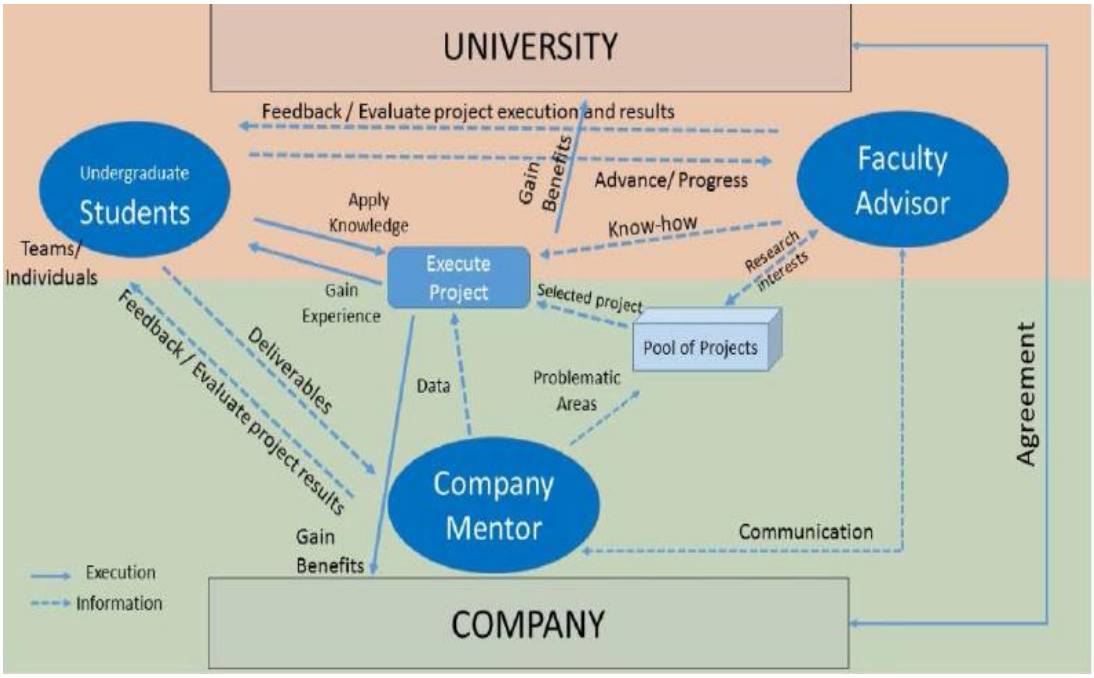


Figure 2.2: Diaz et.al. (2015) Model
Source: (Diaz et.al. 2015)

This study therefore, suggest the need for communication between the three actors to ascertain an effective internship programme, especially to undergraduate accounting students in order to obtain the benefits as shown in Table 2.1.

2.3.3 Attitude-Skill-Knowledge (ASK) model

Vinke (2002) defined the ingredients of ASK as the ability of an individual to select and use the knowledge, skills and attitudes that are necessary for effective behaviour in a specific professional, social or learning situation. These three components create the conceptual framework for ASK model and represent the important parts and components needed by accounting students as required by professional bodies.

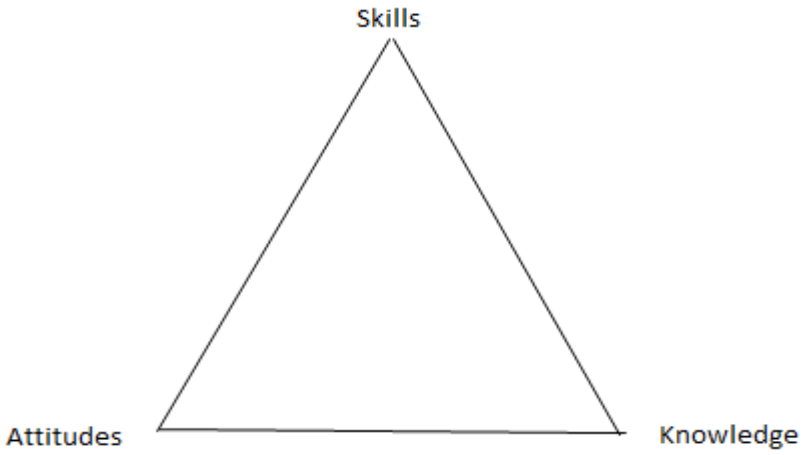


Figure 2.3: Attitude-Skill-Knowledge (ASK) Model for Design Education

Source: (Ahmed A. 2011)

2.3.3.1 Professional Attitude

Lewis and Bonollo (2002) summarized the professional behaviour in design into five categories as follow:

1. Negotiation with clients: includes task classification.

2. Problem solving
3. Accepting the responsibility for the outcome: which reflect the maturity of designer.
4. Interpersonal skill: reflect the ability to work in a group.
5. Project management: means organizing the task to meet the expected schedules and performance.

2.3.3.2 Design Student Attitude

Cross (2004) argued that the essential attitudes for design students to obtain are as follow:

1. The ability to gather the appropriate information to tackle design problem.
2. The ability of acquiring experiences, because the professional ability depends heavily on the amount of experiences students acquire.
3. The attitude of exposing students themselves to a vast majority of design problems and benefit the most from them.
4. Student has to be solution-approach in handling any design problem.
5. Negotiation with others, as clients and team members.

2.3.3.3 Skill

Lewis and Bonollo (2002) argued that the design skills are vast and could be summarized as follow:

1. Skills in task clarification.
2. Skills in concept generation.
3. Skills in evaluation and refinement.
4. Skills in detailing design.
5. Skills in communication of results.
6. Overall skill displayed in execution of process.

2.3.3.3.1 Accounting Student Skill

Based on past researches' studies, communication skill or analytical thinking skills are usually rank as top skills (Hassall et al., 2005; Albrecht and Sack, 2000; Jackling and de

Lange, 2009). Some are emphasised on communication skills and problem-solving (Wells et al. (2009). According to Awayiga et. al. (2010), the most important professional skill required from accounting graduates is analytical and critical thinking. Therefore, it is important to study how to improve critical thinking skill and communication skill from accounting interns during internship programme.

2.3.3.4 Tacid Knowledge

According to Friedman K. (2001), the tacit knowledge is an important ingredient of any professional knowledge because it's the bases of professional experiences, and personal development.

2.3.3.5 Explicit Knowledge

According to Florin A. (2007), explicit knowledge is far much easier to express and share and it is often included in manuals, codes, regulations and internal textbooks.

2.4. Individual / Employee Improvisation and Effectiveness of Internship

Recently, much research is focusing on 'improvisation' as a key theoretical lens for studying emergence, innovation and adaption (Davis, Eisenhardt & Bingham, 2009; Burgelman & Grove, 2007; Weick, 1998).The concept of improvisation was built from diverse fields such as jazz and theatres and the conceptual work converges on the spontaneous nature of improvisation (Vera & Crossan, 2004; Moorman & Miner, 1998; Weick, 1998).Although metaphors continue to inform research on improvisation (Cornelissen, 2006), organizational research has acknowledged that 'improvisation is more than a metaphor' (Crossan, 1998: 593) and sought to unpack the definition of organizational improvisation and distinguish it from related constructs and phenomena (for extensive reviews see Cunha et al., 1999; Moorman & Miner, 1998).

In the past, researchers examined the relationship between improvisation and organizational learning such as the change of organizational knowledge in the form of belief and/or behaviour (Cyert & March, 1963; Huber, 1991). Studies have shown that they

are different concepts because learning can be achieved in other ways, such as alternative learning or trial-and-error efforts (Moorman & Miner, 1998). Besides, studies also proved that improvisation is an online instant learning method for dealing with unexpected events that may help or harm the company (Miner et al., 2001). Real-time information flow and organizational memory can trigger or prevent improvisation and shape its effects (Moorman & Miner, 1998; Vera & Crossan, 2005). Research has also shown that improvisation affects learning in many ways. There may be having harmful effects unless the company has ability to develop improvisation (Cunha et al., 1999; Miner et al., 2001).

Since improvisation is so important to an organization, the more micro-level behaviours such as individual/employee improvisation should be identified first before a focus on organisation improvisation. An individual/employee improvisation is an effective behavioural capacity to face the growing demand of dynamics (Hmieleski & Corbett, 2006). Employee improvisation builds ground for collective and dynamic processes such as organisational improvisation (Moorman & Miner, 1998), team improvisation (Vera & Crossan, 2005), innovation (Fisher & Amabile, 2009), product development (Moorman & Miner, 1998; Sutton & Hargadon, 1997; Eisenhardt & Tabrizi, 1995), implementation of new technology (Orlikowski, 1996, 2002) and organisational learning (Miner, Bassoff & Moorman, 2001). Therefore, individual/employee improvisation is an important issue to study.

Individual/employee improvisation at work can be defined as the ability of an individual to deal with complex and unexpected situations in a creative, entrepreneurial, contextual and professional manner (Hmieleski & Corbett, 2006; Magni et al., 2009; Magni, Provera, & Proserpio, 2010; Montuori, 2003; Vera & Crossan, 2005; Weick, 1998). There are two main key characteristics for improvisation. Firstly, improvisation is defined as a chosen and spontaneous activity on which the creation and performance are co-evolving (Moorman & Miner, 1998). Secondly, improvisation is characterized by ‘bricolage’ (Lévi-Strauss, 1966; Weick & Roberts, 1993) or making do with whatever material is at hand (Cunha, Cunha, & Kamoche, 1999; Koppett, 2002). In this study, individual/employee improvisation refers to the first characteristic. The past research proved that improvisation is an overlapping

construct with individual creativity (Amabile, 1996; Fisher & Amabile, 2009; Leybourne & Sadler-Smith, 2006; Montuori, 2003) as well as individual innovative behaviour (Moorman & Miner, 1998). However, improvisation represents more dynamic behavior that is needed in dealing with paradoxes and complex and unexpected conditions. In more details, the dimension of improvisation such like idea generation/creativity, idea promotion and idea implementation are enacted simultaneously (De Jong & Den Hartog, 2008; Janssen, 2000). Further research has proven that a key characteristic of improvisation is spontaneity or real-time responsiveness (Fisher & Amabile, 2009). This element is found to be missing from the construct's creativity and innovative behaviour. The scales of improvisation measure one's ability to deal with and respond to unanticipated events, ability to identify opportunities, and try new approaches on the spot (Magni et al., 2009; Vera & Crossan, 2005). Therefore, improvisation can be identified as a dynamic behaviour and represents the ability to orient and act in conditions of complexity and temporariness (Hmieleski & Corbett, 2006; Montuori, 2003; Weick & Roberts, 1993).

Individual/employee workplace improvisation enables to build the organisational and team capabilities for continuous innovation and renewal, in dealing with situations where the current practices are not valid and no relevant practices exist, as well as in exploring opportunities outside of the familiar fields (Fisher & Amabile, 2009). Therefore, it is important to evaluate the students' capacity for improvisation during their internship programme. Furthermore, the antecedents of individual/employee improvisation at work are still an understudied phenomenon, especially intern students who had less or were without working experience.

Definition and Past Research	Arthors and Year
Employee improvisation at work can be defined as the ability of an individual to deal with complex and unexpected situations in a creative, entrepreneurial, contextual and professional manner.	Hmieleski & Corbett, 2006; Magni et al., 2009; Magni, Provera, & Proserpio, 2010; Montuori, 2003; Vera & Crossan, 2005; Weick, 1998
Improvisation is defined as a chosen and spontaneous activity on which the creation and performance are co-evolving	Miner et al., 1996; Weick, 1998

Or ‘composition and execution converge in time’	Moorman & Miner, 1998, p. 698
Improvisation is characterised by ‘bricolage’	Lévi-Strauss, 1966; Weick & Roberts, 1993
improvisation is characterised by making do with whatever material is at hand	Cunha, Cunha, & Kamoche, 1999; Koppett, 2002
Improvisation is an overlapping construct with individual creativity	Amabile, 1996; Fisher & Amabile, 2009; Leybourne & Sadler-Smith, 2006; Montuori, 2003
Improvisation is an overlapping construct with individual innovative behaviour	Moorman & Miner, 1998
Improvisation represents more dynamic behaviour that is necessary in dealing with paradoxes and complex and unexpected conditions. More specifically, in improvisation the dimension such like idea generation/creativity, idea promotion and idea implementation of innovative behaviour are enacted simultaneously, which build the dynamic nature of improvisation	De Jong & Den Hartog, 2008; Janssen, 2000
A key characteristic of improvisation is spontaneity or real-time responsiveness, an element missing from the construct creativity and innovative behaviour	Fisher & Amabile, 2009
The scale of improvisation measures one's ability to deal with and respond to unanticipated events, ability to identify opportunities, and try new approaches on the spot.	Magni et al., Vera & Crossan, 2005
Improvisation as a dynamic behaviour represents the ability to orient and act in conditions of complexity and temporariness	Hmieleaki & Corbett, 2006; Montuori, 2003; Weick & Roberts, 1993
Employee improvisation is understood as dynamic and behavioural construct, differentiate between the creative (performance) behaviour and the outcomes of this behaviour	Montag, Maertz, Jr. and Baer,2012

Table: 2.3 Definition and Previous Studies on Employee Improvisation

2.5 Proposed Conceptual Framework

Overall, an investigation of the factors that may influence effectiveness of internship programme for accounting students is important to give host companies, institutions and students the necessary insights to reduce the gap of expectation from employers on students' performance and overcome the problem of graduate unemployment in Malaysia, specifically, improving the soft skills of accounting graduates. It was announced by ACCTech Conference (2018), "In 2020, the top five skills required by accountants will be complex solving, critical thinking creativity, people management and coordinating with others." Hence, this proposed conceptual model combines and integrates the Co-op/Intern Relationship Model (Figure 2.1), Diaz et. al. (2015) Model (Figure 2.2) and Attitude-Skill-Knowledge (ASK) Model (Figure 2.3) together with improvisation theory. This project has synthesized such views reported in the literature above and proposed a conceptual framework for the present context. In this regard, the model deals with three different domains comprising various constructs, namely independent and dependent and. Specifically, this project is considering few independent constructs from three actors, i.e. the independent constructs for employer is the infrastructure, selection process, supervise-coach, the independent constructs for institution is academic content, evaluation criteria, communication and planning prior internship starts, the independent constructs from student perspective are attitude, skill and knowledge.

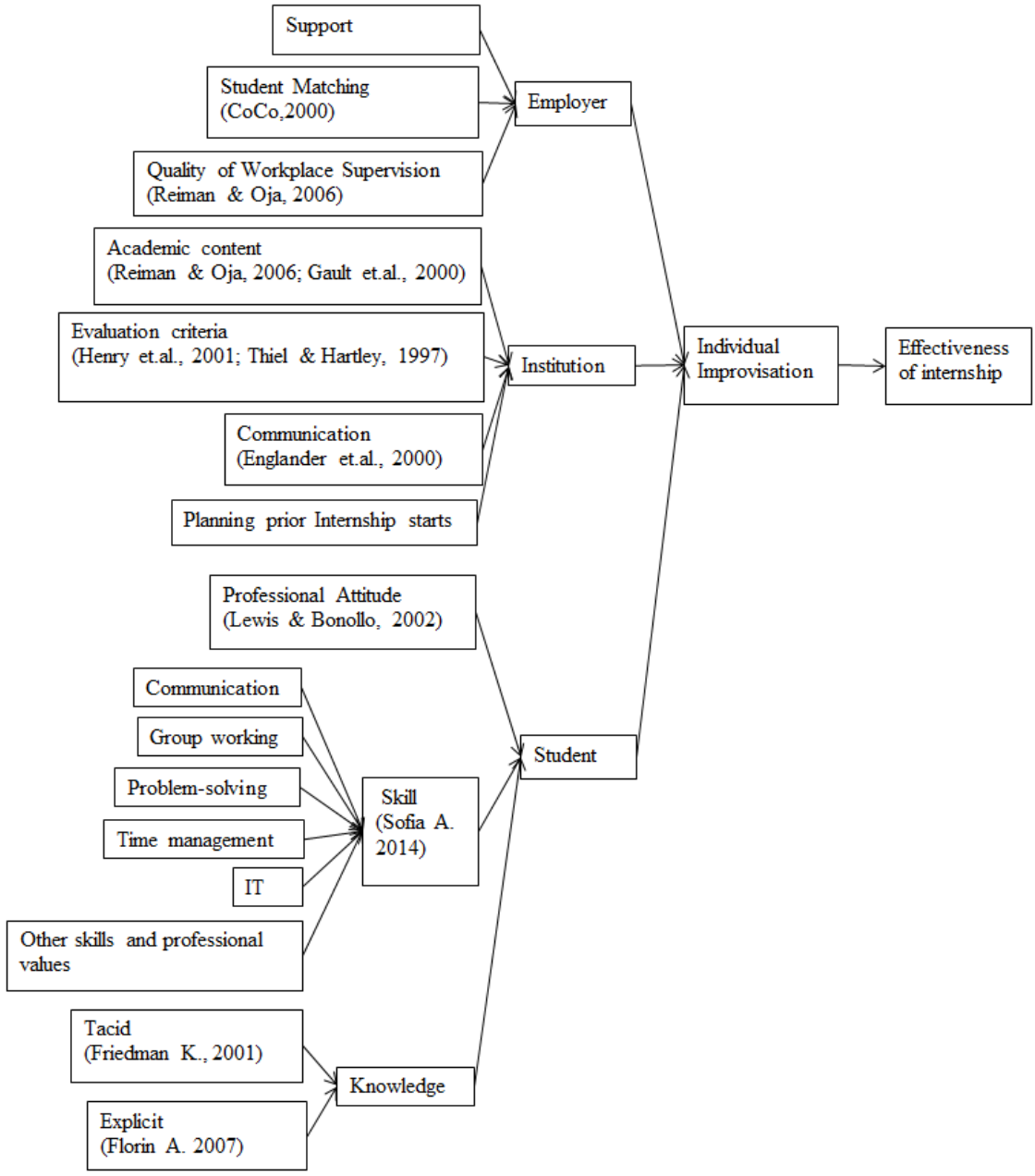


Figure 2.4: Initial Conceptual Model

The above model is needed to enhance the effectiveness of internship through the students' improvisation from different perspectives. The constructs chosen from the models were mainly based on the thoughts generated after conducted interviews with students who had

just finished their internship programmes such as the importance of supports and mentoring to students, communication within the employer and institution. Also, some feedback from students that job doesn't match their expectation such like students prefer tax consultation field but job assigned was auditing. Additionally, the study also think that individual improvisation should not excluding personal attitude, skill and knowledge that holding by the students. Therefore, the model above is proposed for this study.

2.6 Implementation Guidance

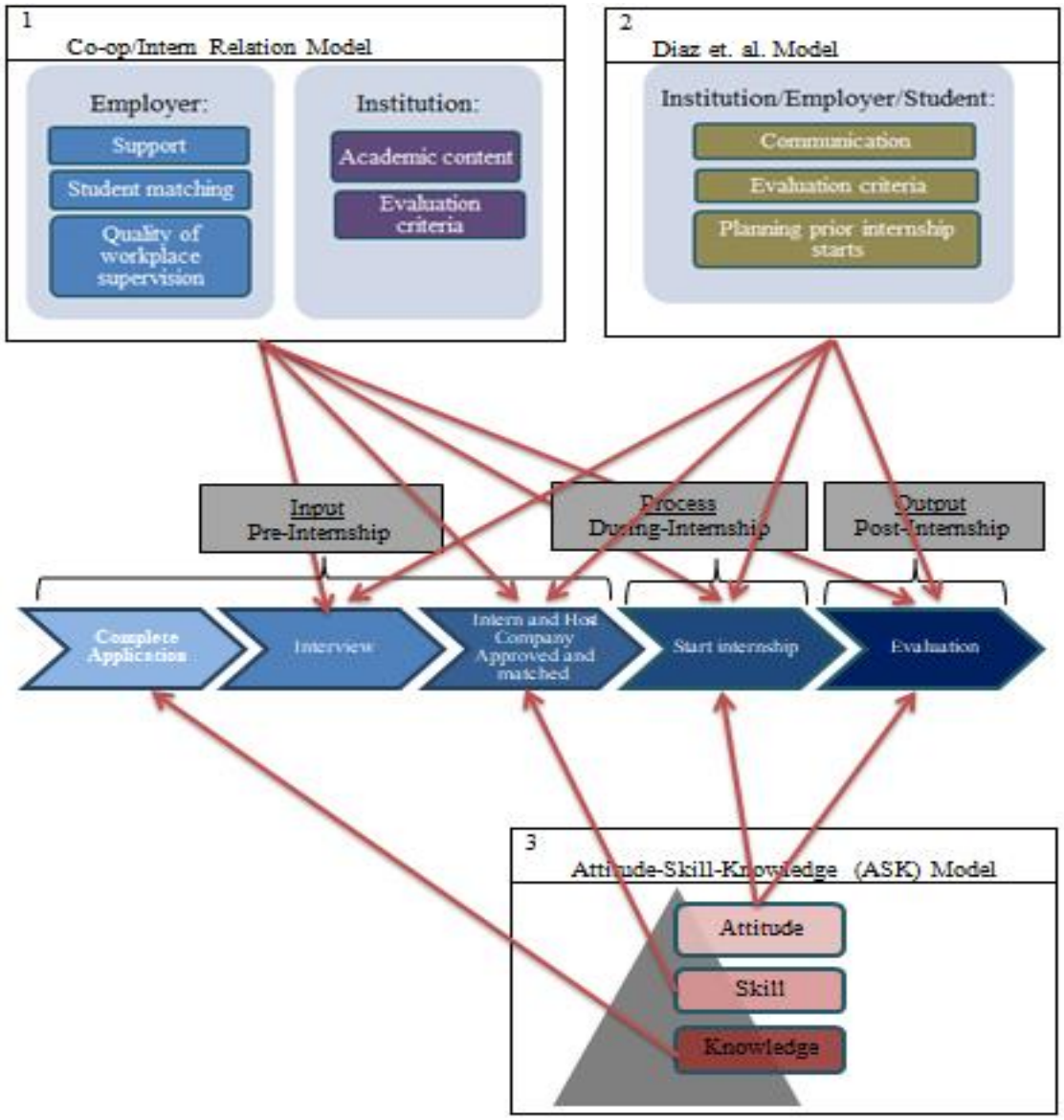


Figure 2.5: Implementation Guidance Diagram

Figure 2.5 shows the implementation guidance from the proposed conceptual framework in different stages of internship. Each model will interact with one and another to enhance the effectiveness of internship programme.

Chapter 3: Research Methodology

3.1 Introduction

This chapter presents the research design, as well as the methods used to explore both the research questions and objectives outlined in chapter 1. The study adopted the mixed-method research design to perform a two-phase process: Phase 1 is the qualitative approach explored and validate the internship model and develop the survey instrument, while the Phase 2 is the quantitative approach tested on the proposed internship model and research hypotheses.

3.2 Principle for Designing a Mixed-Method Approach

According to Creswell and Clark (2009), the mixed-method designs can be categorised by two types which are fixed and emergent, it is all based on the approach adopted by the researcher for their project. The fixed mixed-method uses quantitative and qualitative methods to carry out the research project from beginning until its implementation stage. Emergent mixed method uses upon the case of an emerging issue in the midst of a study that demands additional method which can be either qualitative or quantitative, mainly due to insufficiency of a sole technique. This study will use fixed mixed-method design due to the following reasons:

- There is a need to discover the effectiveness of internship factors from the perspectives of employers and institutions which will lead to the development of an effective internship model.
- After the model is developed from the embedded background literature and insights obtained from employers and institution, the model needs to be tested empirically from the perspective of students after internship programme.

Thus, a sequential exploratory strategy underpins the method use in this research study involved the qualitative, leading to quantitative method (Creswell (2009, p.11), mainly is to answer the research objectives.

3.3 The Mixed-Method Design

Tashakkori and Teddlie (2010) highlighted that the mixed-method design incorporates both quantitative and qualitative approaches in order to offer enhanced comprehension pertaining to issues that revolve around the topic studied, instead of using one method. In Creswell (2009) a more detailed definition is provided: " A mixed methods study involves the collection or analysis of both quantitative and/or qualitative data in a single study in which the data are collected concurrently or sequentially, are given a priority, and invoice the integration of the data at one or more stages in the process of research" Sekaran and Bougie (2016) recommended adopting the mixed-method approach by claiming that researchers can validate their empirical findings via qualitative approach. Blumberg et al. (2014) argued that the mixed-method approach makes room for any weakness inherent in a data collection instrument to be mitigated by the strengths derived from the other data collection instrument. Figure 3.1 below illustrates the processes fixed in the mixed-method approach and will be used for this research study.

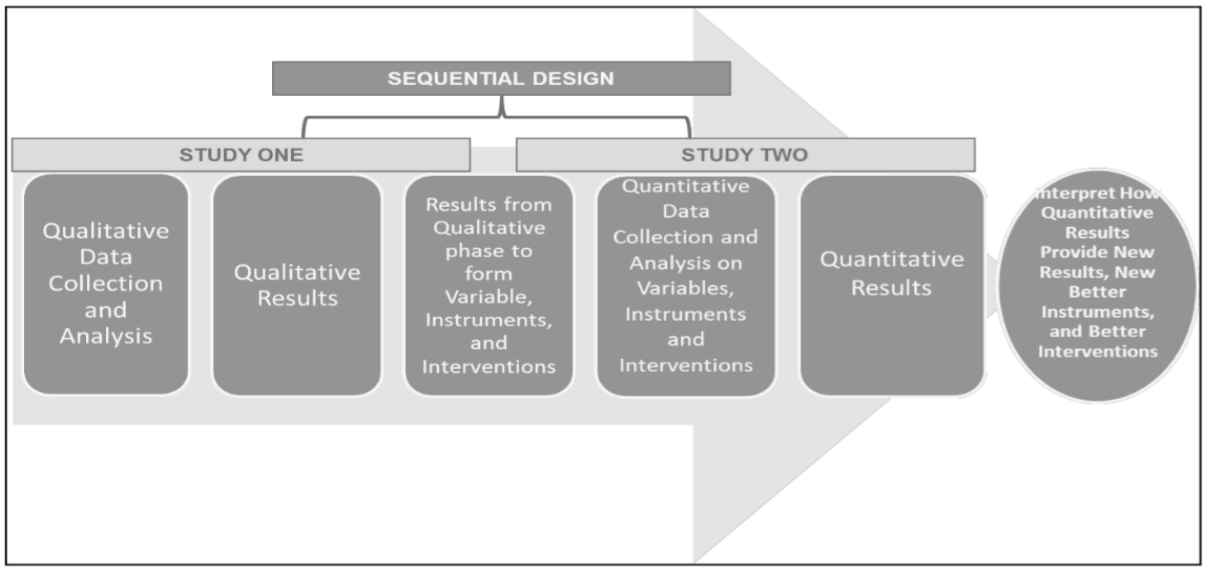


Figure 3.1: Mixed-methods approach with sequential design
Source: (Creswell, 2009)

3.3.1 Exploratory sequential research process

The strategy known as exploratory sequential is indeed an approach associated to the mixed-method design, which "encompasses the initial stage of collecting and analysing data in a qualitative manner, and followed by a similar process in a quantitative manner that sports the findings obtained from the initial qualitative stage" (Creswell, 2009, p. 211). According to Creswell (2009), a research design should adhere to the following notions: (1) unavailable research instrument or tool, (2) unidentified variable(s), and (3) absence of a model or theory as reference. In fact, exploring the subject matter appears to be initial stage in studying a phenomenon, such as that examined in this study; student/individual improvisation.

The overall research design for this project involves two stages of standalone data collection as described in Figure 3.2 below. Phase 1 is the preliminary study which is based on a qualitative method. In this stage, in-depth interviews were conducted with employers and institutions. Human resource managers and departmental heads that are responsible for hiring student interns will be interviewed, whereas for institution, person-in charge for student interns will be targeted. The findings of Phase 1 will be used together with the literature to develop the scales for Phase 2. Phase 2 is based on a quantitative study, which used an internet survey to collect data from accounting students after their internship programmes.

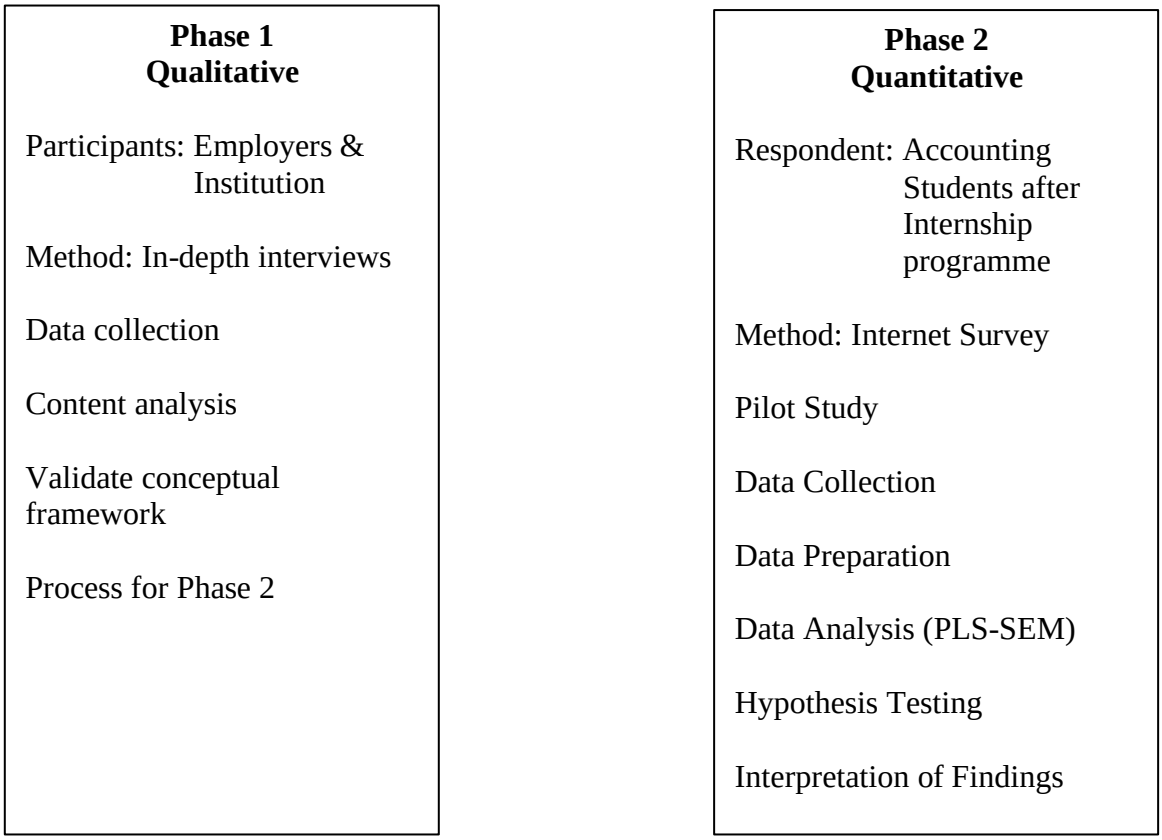


Figure 3.2: Stages of the basic procedures in implementing an exploratory design

The next section provides the details of the design of Phase 1. It discusses the method used, interview procedures, development of the interview questions and method of analysis.

3.4 Phase 1 of Study (Qualitative)

According to Denzin and Lincoln (2017), the qualitative approach has been widely employed for studies that are descriptive and explorative in nature, which reflect the interpretive approach. The qualitative approach permits one to identify, explore, and clarify the variable that demand further evaluation, besides providing the phenomenon description in detail based on the viewpoints given by the respondents (Tharenou et al., 2007). The qualitative-based research must place its focus more on the processes involved, rather than the results or outcome (Bogdan and Biklen, 2003). Fraenkel and Wallen (2000) stressed that change as one that is ongoing and constant in a study, hence looks into interaction

among people, answers to varied questions, interpretation to particular action and word, as well as translation of behaviour to action. According to Bryman and Bell (2007), the qualitative research has been widely carried out by using the methods of in-depth interviews and focus group sessions in seeking answers to "why and how" questions in any research.

3.4.1 In-depth Interview

This study used face-to-face interviewing to gather research data through verbal questioning and listening. In-depth interviews were conducted with two perspectives which are employers and institutions, using two different guided interview formats. According to Crabtree and Miller (2000), the practical expertise of the researcher in conducting interviews cold provide an interviewing atmosphere that encouraged participants to engage and respond freely and openly. Therefore, a friendly and comfortable atmosphere was created to ensure participants have no difficulty to answer the questions. Five interviews were conducted on the employer perspective on Director of Talent, Head of Department, Supervisors, Hiring Managers to obtain a variety of ideas and inputs. Whereas for institution perspective, four interviews were conducted on lecturer-in-charge of internship programme, Head of Department and lecturers who had experiences to mentor interns in the particular institution. The interviews lasted 35 to 60 minutes each and were audio-recorded alongside taking down of notes.

Patton (2014), recommends four types of methods to conducting in-depth interviewing:

3.4.1.1 The Informal Conversational Interview

In this method, the questions are asked as a direct flow from the interviewee's previous answer. So that it can start with an informal chat. This technique is useful for research that involves on-going observation fieldwork to explore interesting topics for investigation. The whole idea for this interview method is to make the interviewee feel as comfortable as possible and sometimes even forget that they are being interviewed.

3.4.1.2 The Guided Interview

In order to conduct guided interview technique, a basic checklist is needed and prepared in advance to ensure that relevant topics are covered during the interview. The interviewer may still move away from the prepared checklist if there is an opportunity to explore after a new and interesting idea. This technique helps the interviewer to explore new ideas and deviate from the checklist whilst still being within the parameters of the specific topics and the aim of the study.

3.4.1.3 The Standardised Open-ended Interview

This method is usually used when two or more researchers are involved in the data collection process and interviews. By using this method, researchers have to prepare and ask open-ended questions. The interview questions are carefully organised and worded in order to reduce variation in the questions that are addressed to the respondents.

3.4.1.4 Closed, Fixed-response Interview

This method is useful for those who are not experienced in interviewing. Normally, the researchers can ask the same questions and ask them to choose answers from the same set of alternatives.

3.4.2 Reasons for the Choice of Guided Interview Approach

This approach was chosen to provide sufficient structure to explore major themes, while maximizing objectivity and ensuring continuous reflection on the issues. This guided interview approach explored the variables that are perceived as valuable by employer and institution when recruiting interns and training the students in their institutions. All interviews were conducted in private location within the premise of the employers' work domain and within the institution compound.

Type of interview	Characteristics	Strengths	Weaknesses
Informal conversational interview	Questions emerge from the immediate context and are asked in the natural course of things; there is no	Increases the salience and relevance of questions; interviews are built on and emerge from observations; the	Different information collected from different people with different questions. Less systematic and

	predetermination of question topics or wording	interview can be matched to individuals and circumstance	comprehensive if certain questions do not arise naturally. Data organization and analysis can be quite difficult
Guided interview approach	Topics and issues to be covered are specified in advance, in outline form; the interviewer decides sequence and wording of questions in the course of the interview	The outline increases the comprehensiveness of the data and makes data collection somewhat systematic for each respondent. Logical gaps in data can be anticipated and closed. Interviews remain fairly conversational and situational.	Important and salient topics may be inadvertently omitted. Interviewer flexibility in sequencing and wording questions can result in substantially different responses from different perspectives, thus reducing the comparability of responses
Standardized open-ended interview	The exact wording and sequence of questions are determined in advance. All interviewees are asked the same basic questions in the same order. Questions are worded in a completely open-ended format	Respondents answer the same questions. Increasing comparability of responses; Data are complete for each person on the topics addressed in the interview. Reduces interviewer effects and bias when several interviewers are used. Permits evaluation users to see and review the instrumentation used in the evaluation. Facilitates organization and analysis of the data	Little flexibility in relating to the interview to particular individuals and circumstances; standardized wording of questions may constrain and limit naturalness and relevance of questions and answers
Closed, fixed-response interview	Questions and response categories are determined in advance. Responses are fixed; respondent chooses from among these fixed responses	Data analysis is simple; responses can be directly compared and easily aggregated; many questions can be asked in a short time	Respondents most fit their experiences and feelings into the researcher's categories; may be received as impersonal, irrelevant and mechanistic. Can distort what respondents really mean or experienced by so completely limiting their response choice

Table 3.1 Variations in Interview Approaches (Source: Patton, 2002)

3.4.3 Interview Research Procedures

3.4.3.1 Sampling for Qualitative Method

A purposeful sampling technique will be used for this research study because this study is exploratory in nature, data collecting from the widest range with participation from employers and institutions is necessary (Creswell, 2013; Straits and Singleton, 2011). Purposeful sampling involves a sample group of individuals and groups because they are very knowledgeable and have experience in a phenomenon of interest (Creswell and Plano Clark, 2011). This is a commonly used method in qualitative research for the purpose of identifying and selecting information-rich cases for the most effective use of limited resources (Patton, 2002). According to Denzin and Lincoln (2017) and Corbin and Strauss (1988), a large sample is not a requirement in qualitative research, interviews should be carried out till there is emergence of redundancy and saturation in responses of the informants. Therefore, 5 interviews from employers and 4 interviews institutions were conducted respectively. Each participant was approached informally through telephone calls and some through email to discuss the research intent and then with their agreement, a formal interview will be conducted.

3.4.3.2 Development of Interview Questions

The in-depth interviews used in phase 1 aimed to capture data about factors affecting interns/individual improvisation from employer and institution perspectives. There are two sets of questions prepared for different perspectives.

3.4.3.3 Interview Questions for Employer Perspective

The questions used in this study were divided into five parts (Appendix 3.1)

Part A was designed to gather information on some general views on the phenomena of the effectiveness of internship from different perspectives and student improvisation during their internship programmes. Thus, the questions covered the participants understanding of student improvisation, number of interns hired in a year, duration of internship and experiences in employing and managing interns in their company.

Part B was designed to obtain information about the support to supervisor. The question inquired on the method of selecting supervisor/mentor, the characteristics of supervisors, the normal procedures of assigning supervisor/mentor to the interns, the policy or guideline given to the supervisor/mentor and is there any training given or needed to be given to supervisor/mentor.

Part C explored the student matching criteria such as self-efficacy, intrinsic interest and team behavioural integration to individual improvisation. The questions also probed the employer to identify some recruitment criteria and how did that help on individual improvisation.

Part D was designed to explore the role of innovative behaviour in the workplace as a factor that could enhance student/individual improvisation in the workplace.

Finally, Part E was designed to validate the understanding of individual improvisation from participants.

3.4.3.4 Interview questions for Institution Perspective

The questions used in this study were divided into six parts (Appendix 3.2)

Part A was designed to gather information on some general views on the phenomena of the student improvisation during their internship programmes. Thus, the questions covered the participants understanding of student improvisation, number of students sends for internship each year, duration of internship and experiences of sending students out for internship programme.

Part B was designed to explore the role of course content as a factor that could enhance the student/ individual improvisation.

Part C explored the performance evaluation/appraisal to individual improvisation. The questions also probed the institution to identify the factors that could help on student/individual improvisation.

Part D was designed to explore the role of communication as a factor that could enhance student/individual improvisation in the workplace.

Part E was designed to explore how important is planning prior internship starts as a factor that could enhance student/individual improvisation.

Finally, Part F was designed to validate the understanding of individual improvisation from participants.

3.4.4 Pre-testing Interview Questions

One formal trial interview practice was conducted with an academic in the consultation room of the university. In addition, this interview was recorded in order to check the functioning of the recording device. The appropriate feedback was then incorporated into the factual interview protocol.

3.4.5 Method of Analysis

The interviews were audio-recorded using a recording device. Reporting in the thesis includes direct quotes and summaries with respect to the interview questions.

3.5 Phase 2 of Study (Quantitative)

According to Sekaran and Bougie (2016), Quantitative research involves statistical or experimental testing of hypothesis using categorical and numerical data. Quantitative research is used within the positivist approach which is normally perceived in terms of variables and the relationships between variables (Zikmund, 2013). According to Blumberg, Cooper and Schindler (2014), quantitative instruments such as surveys provide broad data but this is done in lieu of data richness and quality. Therefore, quantitative methods are designed to identify and confirm the research hypothesis.

3.5.1 Online Survey

The research paradigm for Phase 2 has been established on the basis of model and hypothesis testing. Quantitative method investigates the relationships between ‘support to supervisor’, ‘student matching’, ‘innovative behavioural in workplace’, ‘course content’,

‘performance evaluation’, ‘communication’, ‘planning prior to internship start’, ‘critical thinking disposition’, ‘professional attitude’ and ‘knowledge’ towards ‘individual improvisation’. The target respondent for Phase 2 is accounting students who had completed the internship programme and a survey method was adopted.

3.5.1.1 Reasons for the Choice of an Online Survey

A survey is found to be the most appropriate method to gather personal opinions on students who had completed their internship programmes in their degree level. The strength of surveys is that they allow a description to internship that makes it generalizable (Shough and Yates, 2010). Evans and Mathur (2005); Neuman (2014) mentioned, surveys are useful to study a large number of variables and allow greater ease of collecting large amounts of data as well as an ease in tabulating and analysing data. Additionally, Neuman (2014) suggested that the survey method is a systematic and structured data collection method for use among respondents who are geographically dispersed. Other advantages of survey research include economy and anonymity for respondents (Malhotra et al., 2013).

Despite the positive elements noted above, online surveys have some weaknesses. Some researches argue that online survey could end-up with a lower response rate in the long run and that representativeness of the sample is not able to be identified (Akbulut, 2015). After taking into the consideration of opportunities and constraints during the research design, it was decided an online survey would have higher chance of reaching the population at the relatively low cost and high speed. Therefore, the online survey was distributed via google docs and via email appeared to be most suitable method for Phase 2.

Since not all the email address were easily accessible, the potential respondents were approached to participate in the online survey with the help of the tutors in charge of internship programme in local and provide university colleges and universities which are offering accounting degree programmes.

3.5.2 Survey Research Procedures

This section discussed the details of the research procedures for Phase 2 which including sample and survey administration.

3.5.2.1 Sample to be Used

Selecting an appropriate sample is important to increase validity of the collected data (Saunders, Lewis and Thornhill, 2007). The population of interest in Phase 2 of the study is accounting students after completed their internship programmes from Public or Private Institution in Peninsular, Malaysia. In this study, the data collection criterion was designed to increase the sample validity. The survey was limited to students who are studying accounting programmes and after completed their internship programmes to answer the research objective of this study.

3.5.2.2 Survey Administration and Sampling Method

The Google doc link was copied to the person in charge of internship in public and private university colleges and universities. They were invited to deliver the Google doc link via their electronic database to accounting students who had completed their internship programmes.

To maximize the response rate, the person in charge on internship for that particular institution were asked to send a brief introduction to the online survey with an embedded hyperlink that direct respondents to a Google docs online survey form. See Appendix 3.3 for the online survey form.

The administrative procedures in sending the online survey to potential respondents are outlined in Table 3.2 below. The implementation of survey administration was completed based on the process outlines by Frazer and Lawley (2000); Marsden and Wright (2010); Salant, Sudman and Dillman (1996) in order to maximize the response rate and impact of non-response bias.

The first reminder together with the questionnaire URL link was sent two weeks after the initial invite. The second and final reminder was sent two weeks later. All potential

responses were collected within six weeks from the date of the survey being posted. However, the overall data collection process took two months (mid-July to mid-September) to complete.

Step	Timing	Procedure	Content
1	Commencement	Send email to whole sample inviting responses to questionnaire	Initial e-mail and URL for questionnaire
2	2 weeks after Step 1	Send combined thank you/reminder email to whole sample	Thank you/ reminder follow up email and URL for questionnaire
3	2 weeks after Step 2	Send combined thank you/reminder email to whole sample	Thank you/ reminder follow up email and URL for questionnaire

Table 3.2: Summary of Administrative Procedures Used in This Survey

Source: Adopted and Modified from Frazer and Lawley (2000)

3.5.3 Administration of the Survey Instrument

The instrument used to measure the constructs and subsequently test the proposed relationships in the current study is designed based on four stages identified below:

- Operationalization of the Constructs
- Hypothesis Development
- Pre-test
- Pilot test

3.5.3.1 Operationalization of the Constructs

This section explains how the constructs of the model were adopted, customized and complied into the questionnaire. Most the items for each measure were adopted from exiting scales in the relevant literature, while some of the items were modified to suit the context of this study. The survey instrument comprised of the first section a 5-point Likert-

type scale questions and followed by categorical questions. Most of the questions were designed to capture the degree of agreement and disagreement on a five-point Likert-type scale. All the adopted scales have used as the primary rating, chosen because they are suitable for a large-scale survey, making it easy to analyse when compared to seven- or nine-point Likert-scale (Frazer and Lawley, 2000). In addition to a Likert-type scale, multiple indicators were set to represent each unobservable construct to increase the validity of measurement (Parasuraman et al., 2007).

A summary of the operationalization of each construct used in the study and the corresponding literature to support the definition and where the questions adopted from presented in Table 3.3 below.

No	Construct	Definition	Adopted/modified from
1	Support to Supervisor	Supervisor support has an effect on individual creativity (Shalley and Gilson, 2004; Zhou and George, 2003; Tierney and Farmer, 2002). This study is focus on support to supervisor, specifically on how to training provided on how to coach or supervise interns.	Anna-Maija Nisula (2015)
2	Self-efficacy	One's confidence to succeed in particular situation (Bandura, 1997) and predict individual performance (Bartram and Casimir, 2007; Shea and Howell, 2000)	Anna-Maija Nisula (2015)
3	Intrinsic Interest	One's interested in something because of its basic nature or character and not because of its connections with other things	Tierney et al (1999)
4	Team Behavioural Integration	The degree to which the group engages in mutual and collaborative interaction (Hambrick, 1994)	Li and Hambrick (2005)
5	Perceived Organisation Support for Innovative	Organisation support for innovation can manifest as a pro-innovation climate and culture (Amabile, 1988; Kanter, 1988; Scott & Bruce, 1994)	Scott Bruce (1994)
6	Innovative as a Job Requirement	The obligations of one's position can serve as an initial impetus that activates innovation (Kanter, 1988)	FeiRong Yuan and Richard (2010)

7	Course Content	Refers to the course content the students learnt in the institution	Teo et al. (2009)
8	Performance Evaluation	Performance evaluation/appraisal would motivate employees to spontaneously and creativity contribute to the development of the company (Xu Zhang et al., 2014)	Boswell & Boudreau (2000)
9	Communication	Regular communication allows the exchange of information about each party's references, value and approaches to problems (Lewicki and Bunker,1996)	Sunhee Seo et al. (2011)
10	Planning Prior to Internship Start	Refers to the planning cooperation within employer and institution	Albert (1998)
11	Critical Thinking Disposition	The tendency or attitude to understand the need for a particular skill and the willingness to make the effort in applying it (Aizikovitsh-Udi Radakovic, 2012)	Wang et al. (2011)
12	Professional Attitude	In order for student to gain and acquire different types of experiences that at the end could affected their professional behaviour they have to expose themselves to a large number of problems and solution (Cross, 2005)	Ahmed (2011)
13	Tacit Knowledge	Individual knowledge is the capacity of organisational members to use their personal experiences, vales, believes and discretions to analyse their organisational environment and enhance performance (Cerez-Kecmanovic, Jerram, Trekeaven and Sykes, 2002)	Chilton Bloodgood (2007), Fei, Chen & Chen (2009)
14	Explicit Knowledge	To be creative, individuals must have domain-relevant skills, meaning they must understand the processes and procedures necessary to complete their work (Conti, Coon & Amabile, 1996; Tagger, 2002)	Lucy et al., (2013)
15	Individual Improvisation	At the individual level, improvisation is the ability of an individual to deal with unexpected situations in a creative, contextual and professional manner. (Magni et al., 2009)	Magni et al (2009) and Vera and Crossan (2005)

Table 3.3: Operational Definition of the Variables Used in This Study

3.5.4 Pre-testing the Survey Instruments

In order to obtain valid, unbiased and reliable results, a pre-testing becomes very helpful as it can identify a broad spectrum of errors which could be due to respondents' misunderstanding of the questions and also the problem of missing data where the respondents may leave out answers (Koopsman et al. 2012). Therefore, at the final stage of analysing the survey instrument a pilot study is recommended.

3.5.4.1 Pilot Study

According to Saunders, Lewis and Thornhill (2007), the pilot study of a questionnaire is important to overcome any incomprehensible questions and misunderstanding among respondents which could lead to poor interpretation of data analysis, poor reliability and poor validity. Therefore, a pilot study was carried out in phase 2 with some accounting students who fit the demography profile of the target sample. Burns and Bush (2006) suggesting that as few as five to ten respondents are sufficient to conducts an effective pilot study. In this study, five accounting students who had completed their internship were asked to answer the online questionnaire and some minor amendments have been done.

3.5.5 Method of Analysis

Upon the completion of data collection, IBM Statistical Package for the Social Sciences (SPSS) Statistics software package (SPSS, 2011) will be used for initial data analysis to provide descriptive statistics for demographic items, Section 5.4.1 (mean and standard deviation) and inferential statistics, Section 5.4.2 (Pearson Correlation).

Identification of reflective and formative constructs is an important aspect before deciding what specification of models to be used in a research. The reflective models are commonly used by many social science researchers (Diamantopoulos et al., 2006). Extant literature reveals that many models were inappropriately specified as reflective even though they should be formative (Henseler et al., 2009; Jarvis et al., 2003). Baxter (2009) posits the identification of reflective versus formative specification exits at two different levels. In the first level, the specification relates to the measurement model in which indicators of the measured constructs or latent variables can be specified as reflective or formative. In the

second level, the specification relates to the association between constructs in multi-dimensional model or in a structural model.

The reflective measures should exhibit a high correlation because there are all reflecting the same underlying construct. Therefore, the reflective measures are interchangeable which means omitting an indicator from the model does not change the meaning of the construct.

On the other hand, composite latent variable is a formative model in which measures are assumed to cause the construct being measured. Formative measures are not expected to be correlated to each other. The criteria of reflective and formative measurement models are also discussed in depth by other authors such as Coltman, Devinney, Midgley and Venaik (2008) and Chin et al. (2008). The model in this study will be discussed in more details in Section 5.5.1.

3.5.5.1 The Use of Partial Least Square-Structural Equation Modelling (PLS-SEM)

PLS-SEM method was used in this study to concurrently examine the structural components of the measurement and structural model. SEM has become a required standard in management research as it enables the researcher to test theoretically supported linear and causal models (Haenlein and Kaplan, 2004; Ringle et al., 2016). SEM also enables the researchers to visually observe how the constructs relate to one another so as to strategize and recommend policies that enhance accounting internship programme.

Recent research has moved beyond the Co-variate Based-Structural Equation Modeling (CB-SEM) versus PLS-SEM debate (Rigdon et al., 2016; Rigdon, 2012), by establishing PLS-SEM as a distinct method for analysing composite-based path models. However, applied research is still confronted with the choice between the two SEM methods. Researchers should select PLS-SEM:

- when the analysis is concerned with testing a theoretical framework from a prediction perspective;
- when the structural model is complex and includes many constructs, indicators and/or model relationships;

- when the research objective is to better understand increasing complexity by exploring theoretical extensions of established theories (exploratory research for theory development);
- when the path model includes one or more formatively measured constructs;
- when the research consists of financial ratios or similar types of data artefacts;
- when the research is based on secondary/archival data which may lack a comprehensive substantiation on the grounds of measurement theory;
- when a small population restricts the sample size (e.g. business-to-business research); but PLS-SEM also works very well with large sample sizes;
- when distribution issues are a concern, such as lack of normality; and
- when research requires latent variable scores for follow-up analyses.

The above list provides an overview of points to consider when deciding whether PLS is an appropriate SEM method for a study (Hair et al., 2019).

This study is mainly required to analyse cause-effect relations between latent constructs (Hair et al., 2011) and does not require correct model specification. According to Hair et al., (2012) PLS allows researchers to test theories and concepts because the PLS path analysis model for predicting complex cause-effect-relation models in business research (Henseler at al., 2009 and Chin at al., 2008). The final research model was analysed using SmartPLS 3.0 (Ringle at al., 2015). PLS had two stages of analysis (Barclay et al., 1995) which involved the following:

a. The measurement model is estimated showing statistics that evaluates the validity and reliability of variance.
b. The structural model is then validated through the relations via path coefficients between the constructs and the explained variance. Therefore, PLS is able to show which predictor variables have substantive links to outcomes by predicting the relative strength of relations using the path loading of predictors. Using the R^2, it also can be judged to what extend variation in one set of variables might help explain variance in another variable of interest.

The current study fulfilled the guidelines concerning PLS applications.

3.5.6 Sampling Size Requirement

PLS-SEM offers solutions with small sample size when models comprise many constructs and a large number of items (Fornell and Bookstein, 1982; Hair et al., 2017). Previously, researchers relied on power charts (e.g., Scheffe, 1959) and power tables (e.g., Cohen, 1988) to determine required sample size for multivariate analysis but nowadays, PC-based power analysis software programmes such as GPower (Faul, Erdfelder, Lang & Buchner, 2007; Faul, Erdfelder, Buchner & Lang, 2009) are increasingly used.

Since this study employed PLS-SEM analysis, it was essential to determine the sample size that meets its minimum requirements. Furthermore, this study used the G*Power stand-alone power analysis program to generate the sample size requirements for PLS-SEM analysis with the following settings (Dattalo, 2008; Nitzl, 2016):

- Test family – choose "F tests",
- Statistical test – choose "Linear multiple regression: Fixed model, R^2 deviation from zero',
- Type of power analysis – choose "A priori: Compute required sample size – given α, power and effect size'',
- Input parameters – set effect size at medium ($f^2 = 0.15$), α at 0.05, power (1 – β) at 0.80 and keyed in the number of predictors (i.e. 10) in the current research model and then
- Clicked 'Calculate'.

The rational for chosen medium effects ($f^2 = 0.15$) is the necessary sample size is very high for detecting small effects ($f^2 = 0.02$) yet small effects only explain at best at 2% of the variance of a variable and hence have only minor practical relevance (Nitzl, 2016). As such, it is reasonable to calculate the minimum sample size for detecting medium effects ($f^2 = 0.15$), not small effects in PLS-SEM (Nitzi, 2016)

Dattalo (2008) concurs with several authors' usage of a β: α ratio of 4:1. If α is set a priori at 0.05, then the corresponding power is 1 – 4 (0.05) = 0.80.

Using the above settings together with the number of predictors in the research model (Figure 2.3 in Section 2.5) of 10, the required sample size fir PLS-SEM analysis of the research model generated by G*Power is 118 as shown in Figure 3.3 below.

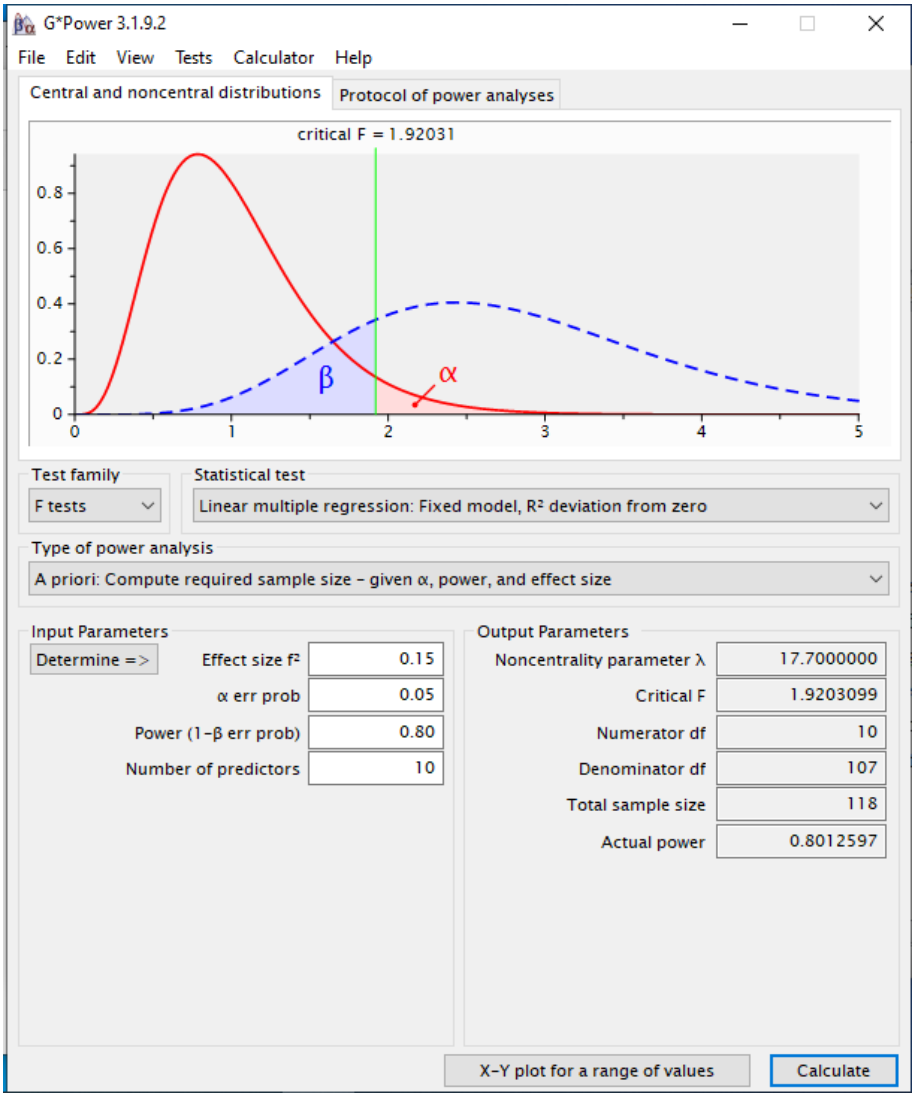


Figure 3.3: Total Sample Size for PLS-SEM Analysis Calculated by G*Power Using Recommended Settings by Dattalo (2008) and Nitzl (2016): α = 0.05, effect size f^2 = 0.15 (medium) and power (1 – β) = 0.80.

Source: G*Power (Faul et al., 2009)

At the minimum acceptable statistical power of 0.80 (Cohen, 1988; Hair et al., 2010), G*Power calculations (Figure 3.3) tell us that to detect a medium effect size of 0.15 with 10 predictors, at a significance level of 0.05, a minimum sample size of 118 is required.

The sample size computed by G*Power is also consistent with Green's (1991) recommended sample size of 117 for 10 predictors, medium effect size, power of 0.80 and significance level of 0.05 (Table 3.4).

The sample size used in this study is 340 which is substantially exceeded the minimum sample size (118) computed by G*Power and the recommended sample size (117) by Green's (1991) as shown in Table 3.4.

Number of predictors	Sample sizes based on power analysis		
	Effect size		
	Small	Medium	Large
1	390	53	24
2	481	66	30
3	547	76	35
4	599	84	39
5	645	91	42
6	686	97	46
7	726	102	48
8	757	108	51
9	788	113	54
10	844	117	56
15	952	138	67
20	1066	156	77
30	1247	187	94
40	1407	213	110

Table 3.4: Sample Size Required to Test the Hypothesis that the Population Multiple Correlation Equals Zero with a Power of 0.80 (alpha = 0.05)

Source: Green (1991, p. 503)

3.6 Ethical Considerations

The interview sessions were conducted at the convenience of the respondents in a secure and private area so as to avoid discomfort among the respondents when disclosing information. This study conforms to standard ethical procedures. The respondents neither were nor exposed to risk in participating in this research activity. No risk refers to the fact that there was neither any harm nor discomfort experienced by the respondents in the research, in any form of daily encounters performing daily routines or psychological examination. Furthermore, the ethics clearance was obtained from Sheffield Hallam University ethics committee.

3.7 Chapter Summary

Firstly, this chapter has elaborated the principles of mixed-method design and also has provided the justification for adapting the sequential mixed-method design. Secondly, the steps taken in questionnaire design and administration were explained for phase 1 and phase 2 of the study. The data analysis method and sampling strategy was discussed. Next, the sample size determination was then discussed for PLS-SEM analysis. Finally, ethical consideration was mentioned.

The following chapter presents the results retrieved from qualitative study and hypothesis development.

Chapter 4: Qualitative Research Study Findings – The Validated and Revised of Research Framework

4.1 Introduction

This chapter will present the findings of the interview process. During in-depth interviews, study participants described their perceptions and experiences in regards to the effectiveness of internship programmes in order to increase employability among undergraduates. The research findings that this chapter reports are based on analysis of the following data sources: guided interviews and the researcher's observations. The purpose is to answer research objectives 2 and 4. Research objectives 2: Conduct comprehensive survey on the perceptions on internship from institution and employer and Research Objective 4: Identify critical success factors for effective internship programmes for accounting students.

4.2 The Revised Internship Programme Model for Accounting Students

As discussed in Chapter 1, the research aim of this study is design and develop of framework for enhancing internship programme for accounting students in Malaysia. Therefore, the key findings that emerged from the qualitative phase that used in-depth interviews to validate the model and then identify the critical success factors for effective internship programmes for accounting students specifically on individual improvisation. The factors contributing to the effectiveness of internship programmes are being discussed further. Figures 4.1 and Table 4.1 illustrates the revised internship programme model.

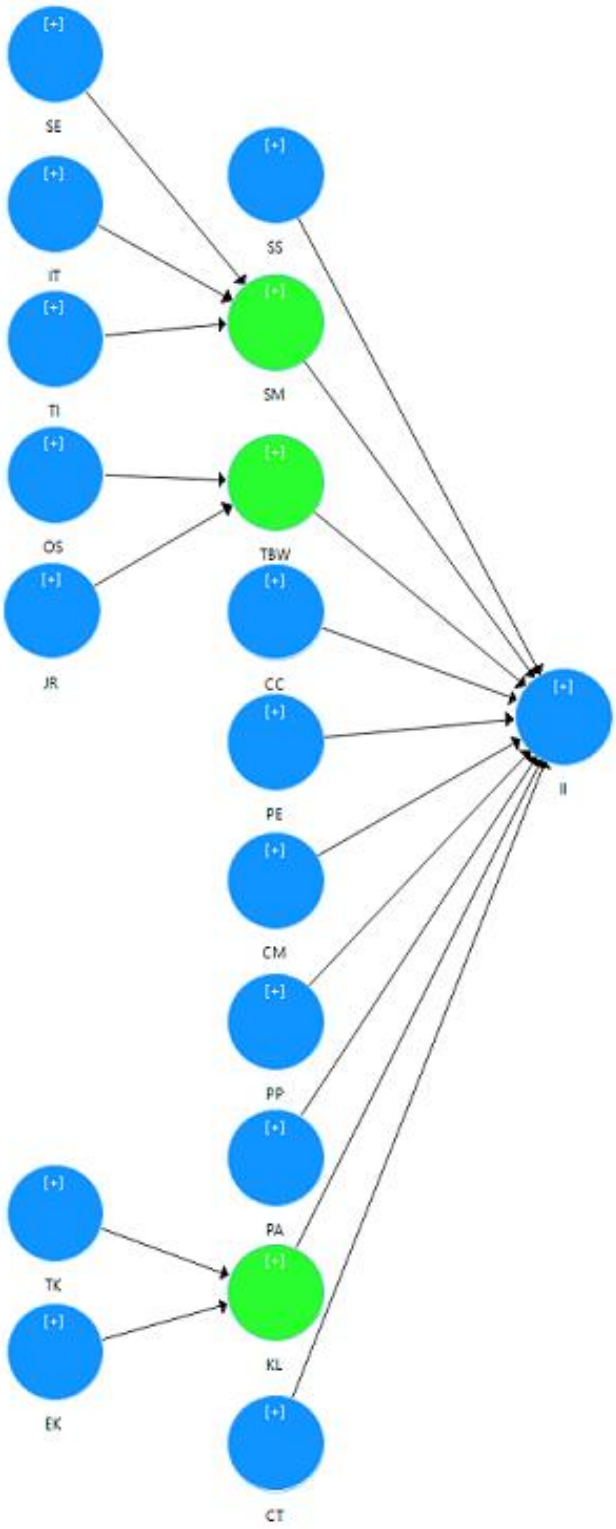


Figure 4.1: The Revised Internship Enhancement Model

Coding	Name of the Construct
SS	Support to Supervisor
SM	Student Matching
SE	Self-Efficacy
IT	Intrinsic Interest
TBW	Team Behaviour in Workplace
TI	Team Behavioural Integration
OS	Organisation Support for Innovation
JR	Innovative as a Job Requirement
CC	Course Content
PE	Performance Evaluation
CM	Communication
PP	Planning Prior to Internship Starts
PA	Professional Attitude
KL	Knowledge
TK	Tacit Knowledge
EK	Explicit Knowledge
CT	Critical Thinking Deposition
II	Individual Improvisation

Table 4.1: Codes Used in the Figure 4.1

4.3 Participant Characteristics:

Nine (9) respondents participated in in-depth interviews. Pseudonyms are used throughout the discussion of findings for confidentiality (Kaiser, 2009). Table 4.2 below present the

profile of respondents from employers' perspective which are accounting firm, audit firm and tax consultation firm and Table 4.3 below present the profile of respondents from institutions' perspective that participated in the in-depth interviews.

No	Pseudonyms	Position	Profile
1	Respondent 1	Director of Talent Recruitment People & Culture	Female, 45
2	Respondent 2	Supervisor	Male, 28
3	Respondent 3	Hiring Manager	Female, 45
4	Respondent 4	Supervisor	Female, 28
5	Respondent 5	Manager of Talent, Recruitment and Branding	Female, 35

Table 4.2: Profile of Respondents from Employer

No	Pseudonyms	Position	Profile
1	Respondent 6	Person in Charge of Internship	Male, 48
2	Respondent 7	Senior accounting lecturer (Internship tutor)	Female, 49
3	Respondent 8	Associate Dean	Male, 52
4	Respondent 9	Person in Charge of Internship	Female, 38

Table 4.3: Profile of Respondents from Institution

4.4 Validation

The findings that emerged from the qualitative phase explore the perceptions of the employers and institution on soft skill improvisation through internship programme, specifically for accounting students. Figure 4.1 illustrates the factors contributing to

individual improvisation and guides the detailed findings of each variable which will be discussed in subsequent sections of this chapter.

4.4.1 Validate 1 – Support to Supervisor (SS)

Support for the supervisor is often seen as one of the benefits of having in internship. Supportive supervising (Saunders et al., 1992) is motivating (Beausaert et al., 2011) to give reasonable autonomy and choices (Tierney, 2009; Kianto, 2008) for employees. It involves employees on the decision-making process (Deci and Ryan, 2000), especially in situations that concern the work tasks of the employees. It is widely agreed that supervisor support has an effect on individual creativity (example Shalley and Gilson, 2004; Zhou and George, 2003; Tierney and Farmer, 2002; Amabile and Conti, 1999; Oldham and Cummings, 1996) and on individual innovative work behaviour (Yuan and Woodman, 2010; De Jong and Den Hartog, 2010; Janssen, 2005; Scott and Bruce, 1994). And based on the study by Anna (2015), supervisor support and individual improvisation has significant relationship. Since, supervisor support is so important to individual improvisation, this study would like to find out is there any support given to supervisor on how to supervise interns, how the supervisor being allocate to the interns, is there any training needed for supervisor and finally how support to supervisor affect individual improvisation on the interns point of view.

For all the participants, the supervisors are usually assigned by project or field audit. The human resource department will not select mentor or supervisor for interns.

Personally, from HR side, I do not select mentor for interns. It depends on the department itself. What we do is recruit in interns, when the interns turned in on the first day, the department will send mentors to a networking lunch whereby they meet. Even if they could not make it, they will send people within that group and the mentors are usually the directors and the directors have a list of mentees in his group and he will select one of the managers to turn at the lunch. And then hen the particular stuff goes back to the department, he or she will know that I am art of this department and this is the person who will mentor me (Respondent 1, 15:34)

First of all, it will be depending on the department, which department they are going to then we will spread it out quite equally I would say. Students tend to have preference; some students would like to explore their internship in tax. So, in that case, of course, we will see or tax department actually needs how many people then we will take. It will be pre-arranging to which department they are

going to during the interview session. We already asked them what they want. Not like just throwing them to audit or tax department. (Respondent 2, 7:58)

Interns will get to know which project they will assign to on two on board working days because we work with clients' profile and details which is very P & C. So, none of the interns will be inform which project they will be assigned to not until the second day they already attended the training. Specific on board training where we as a firm will guide the students that the do and the don't in our firm. (Respondent 5, 9:20)

Majority of the interns are following their senior to guide them.

We don't have fixed mentor for them but definitely they follow senior to guide them. (Respondent 3, 8:10)

We do not have certain or fix supervisor for the interns, we do on job basis. Let's say this job, she or he will follow the team lead or supervisor to go out for field audit. So, any problem facing, they will just come back to their team lead which means everyone will follow the instructions. (Respondent 4, 7:54) During the orientation, we will brief the staff and introduce the interns to the existing staff. So, we should help everyone. (Respondent 4, 8:05)

All the participants mentioned their company do not have any company policy or guideline given to the supervisor but they believe that the supervisors know what they need to do or having the professionalism to guide their junior.

I won't think in my company has policy or guideline to supervisor but what usually we do is the training. All existing managers or going to be promoted as existing manager will sally go through what we called a managerial workshop. In a manager workshop, there are three parts to it. They have to learn to manage themselves, the works and stakeholders. So, stakeholders including their subordinates. So, things that being taught that time is how to do constructive feedback. (Respondent 1, 18:22)

When the interns want to know further, it depends on the interns themselves, if they have initiatives to learn more and they will ask more. We do not have policy or guideline on what can tell or teach the interns in our company. (Respondent 3, 10:36)

We don't have an official guideline but we have discussion, so that all the jobs are assigned and the interns know what to do and not to do and which suit to their level. So that, the interns know their job scopes. (Respondent 4.,10:52)

Not specific for interns. However, the guideline that we had in the firm is the same guideline that how we get the performance manager to access or to review the performance of each of the staff members which we use our internal performance guideline. They are no specific guideline for interns which started interns can do this and cannot do that. (Respondent 5, 9:34)

There is no training or workshop given to the supervisor on developing of right skill to train the interns.

The training we have is more on technique related which are more on work related training. Not in kind of that sense, like training on developing of right skill to train the interns. (Respondent 2, 13:34)

At this moment we do not have mentoring training for the supervisor but the training is embedding to all of our managers. (Respondent 1, 20:31)

We don't have training to supervisors. We only send them to training conducted by Malaysia Institution of Accountant to learn the changes in accounting standards or Arts. We do not send our senior to such training to develop skill for interns (Respondent 3, 11:01).

I don't think we have a special training to train the supervisor to help the interns to develop right skills. Mostly, trainings are given for updating the audit and tax compliant to ensure the staff will be well train on technical skill. (Respondent 4., 11:49)

Not specifically for interns. Normally training is given on technical basics. Because our business is doing audit, tax and as advisory, so we run as a fast face. As and when we get any interns to come onboard, so, the team normally will have ready project to be given to the interns. Once the interns joined, straight away interns will be provided a list to do. So, like today this is what you need to do, tomorrow you will be follow us to client and this is what need to be done at site. Once you have completed, do share with us then we will guide you time to time. So, it is really depending on which project and which team the interns will be assigned to. There is no specific leader where okay this is the guideline, this is the form that you need to make sure interns will fulfil. Not like that. (Respondent 5,10:57)

However, the participants agreed training provided to supervisors on how to guide and coach the interns is good.

I think it will be good, so it becomes clearer and easier for them as well. If it is also a new person taking up that role as a supervisor, that will be good. (Respondent 2, 14:09)

I think if having these types of training also good. (Respondent 3, 11:49)

Some participants felt that a short briefing is sufficient and there are no specific trainings need to be given to supervisor.

I feel that a short briefing or introduction to supervisor is sufficient. (Respondent 4.,12:52)

In my opinion, for the business like this, we no need specific training to the supervisor because we are professional services; we are very selective in the first place (Respondent 5, 11:10)

In summary, majority of employer do not have specific policy or guideline to coach or guide the interns. Some of them think special training needs to be given to supervisor but some are in opposite opinion. This construct will be used to test the relationship to individual improvisation for accounting students in phase 2 – quantitative methodology to find out the impact to interns and later, this study provides guideline to employer what are the action plans in future.

4.4.2 Validate 2 – Student Matching: Self-efficacy (SE)

Self-efficacy is defined as someone has personal mastery (self-efficacy) in terms of improvisation for this research. Individuals with high confidence are likely to respond and take advantage of emerging opportunities and unexpected events. Someone has a high self-efficacy can increased motivation for exploration and to step out of from comfort zone, while those have low self-efficacy suggests the likelihood of an individual to behave according to the rules, which prevents exploration of novel solutions (Bandura, 1997). This study would like to find out will employer classify students as potential interns when they manage to deal with unexpected events, has creative way to solve problem and can take quick decisions and is it one of the important criteria to meet during interview session.

Next, phase 2 of the study will find out the relationship of self-efficacy and individual improvisation.

When participants were asked for what are the recruitment criteria, majority of participants mentioned attitude of interns was an important construct of individual improvisation and its importance was reflected in their responses during the interviews as shown below:

*Ehh…**attitude**. But of course, in an interview, it is hard to know a person attitude. Very hard to know but of course we take in the first impression by actually through the interview session when you deal with that student then we try to understand whether…. try to understand a person personality and attitude but it is not always correct. Unless the student's result is very poor. That is on the extreme end. Otherwise, if they are just emm…if they are just average or somebody who has above average then I think we would much rather judge them by **attitude** (Respondent 2, 16:14).*

*More towards willingness to learn and their **attitude.** Smart and fast learner. (Respondent 1, 22:09)*

*For interns we are not so hush. As long as they are having some basic accounting knowledge. I will verbally test them the very basic questions. I also look at their **attitude**, how they do their jobs (Respondent 3, 12:28).*

*The first thing I will see how their response in the interview. Looking at their initiative by listening to how they introduce themselves on their background. The second is how their performance and result in school. **Attitude** also very important. (Respondent 4, 14:03)*

Majority of the participants agreed to classify students as potential interns when they manage to deal with unexpected events, creative way to solve problem and can take quick decisions.

In a working environment, you are facing a reality. It is unlike studying. Studying gives you questions and case study. It is fix and in a limited environment. Whereas, in a working environment, when you are dealing with clients, the possibilities can be endless. So, we need people who can actually think, not just act by instruction. So, people they ca actually think and take up the responsibilities, it is a very good value for a student. (Respondent 2, 20:32)

It is important because when you dealing with clients, it is not a learning grand, if you do something wrong, client may scold you or something, it is not a learning grand. So, of course, you need to be able to decide quick and act quick. What is your response to any situation? So, for those

that they are able to response quickly, you know, think of something to response quickly, of course, it is very applicable and very good. (Respondent 2, 23:02)

Of course, because interns are normally a young person whereby, they see problems, they will only tell you that as problem. What we are looking at is not full problems, what we are looking for is solution. Look beyond the problems and give us a solution and then from our level, our experience we tell you that it is workable. (Respondent 1, 28:53)

Yes, especially now we are IR4.0. I think more and more we need to look for individual are innovative, creative, of course as an accountant we are be hired accounting students, it has to be within professionalism, ethical as well, being ethical. (Respondent 1, 29:30)

Yaya definitely. If the students tell me after doing these things, they managed to find public ruling, that will be good. Not like everything also have to be given to them. Some good interns will take initiative to look for more information. (Respondent 3, 21:46)

Yes. If they have creative way, then we will welcome them. (Respondent 4, 17:57)

Yes. So, when you mentioned unexpected events, our focus on whether or not this intern able to manage difficult client, whether or not this candidate able to sacrify their time and energy to be part of the team, to manage any unexpected events (Respondent 5, 23:45)

Some participants have different opinion because these employers think that they do not have enough experience to handle some critical issues and they need to follow company's policies.

Not really. Because they really cannot handle those critical cases. So, maybe we need to pass to the senior or manager. (Respondent 4. 17:26)

It is really depending because it is very subjective. Sometimes, being creative is just not enough. Interns need to be good in strategize things because sometimes, creative won't work in the firm like us because we really tight with policy. (Respondent 5, 24:25)

Regarding risk taking, almost all participants' opinions are taking risky decision and quick decisions are not good for interns.

I would assume no in our industry because risk is something we try to lower, not take. So ya, we should not take risky decision in our industry I would say. (Respondent 2, 23:44)

It depends. Good decision is good if it is in a right path. Quick decision is in the wrong path. I don't think I take them as potential interns. (Respondent 1, 29:49)

No, we are protected under professionalism and under ethical. Being ethic. We can take risky decision but at certain parameter. (Respondent 1, 30:58)

No, for interns I don't encourage. They can give their opinion but not take risky decision because they are lack of working experience and still very young. Most of the time, the things are not black or white. Some are in grey areas; they may not be able to differentiate it. (Respondent 3, 22:55)

No, because to us, interns are not supposed to make any decision. (Respondent 5, 25:12)

Only one participant has different opinion.

Yes. Why? We need a fast thinker because we are now living in a fast think world especially big 4, we have three others competitors, so, in order for us to win any business, because we are dealing with clients, so we need fast thinker, and the student that can think fast, we will foresee they will become good future leader. (Respondent 5, 25:00)

Overall, all the participants agreed self-efficacy is important to enhance their problem solving, critical thinking and creativity skills in internship.

Yes. As I mentioned. (Respondent 2, 24:11)

Yes. I would highly agree. As long as the interns or the graduates know that they have to enhance these skills. (Respondent 1, 31.54)

Yaya definitely. (Respondent 3, 23:24)

In summary, the most important criteria the employers looking for is attitude of the interns. Attitude will be included in this study on the students' perspective. The important is all employers also agreed students are potential interns when they manage to deal with unexpected events, creative way to solve problem and can take quick decisions. In the Phase 2 of this study, self-efficacy is one of the lower-order constructs to reflect 'Student Matching' and the relationship of 'Student Matching' and individual improvisation will be examined. So that, the importance of 'Student Matching' on individual improvisation can be identified and give guidance to employers, institution and even students on what to focus in future.

4.4.3 Validate 3 – Student Matching: Intrinsic Interest (IT)

The definition of intrinsic interest is interested in something because of its basic nature or character and not because of its connections with other things. In the study of Yuan and Woodman (2010), intrinsic interest had a significant effect on innovative behaviour. This study would like to find out is intrinsic interest one of their recruitment criteria and how important is intrinsic interest on student matching to individual improvisation.

All participants agreed having intrinsic interest to find solution to complex problem is one of the recruitment criteria.

Yes. As I mentioned self-motivation because it is very hard to force someone do something, whereas, when they have intrinsic interest or self-interest, it is much stronger drive. They will be able to do thing better but also will be able to learn more. They have the motivation to drive to actually want to do more and learn. So, these are very important characteristics which goes back to affecting the part on how motivative they are to be creative. These start from their own initiative, and where the initiative come from? Of course, it is from their self-interest. (Respondent 2, 25:58)

Yes. Because in our work a lot of times although I just mentioned that we are highly regulated industry and we have a lot of accounting and audit standards to follow but a lot of times, there are always exceptions. In fact, I see more problems that graduates these days stop at the problems and just give a solution which is in the book without thinking. So, if a person who actually has an intrinsic interest and a person who can connect a data to these problems and find solution, this is somebody that you really really admire because at their level, they manage to connect different data from different areas to make a judgment. This is actually if you asked me not necessary an experience person may have. (Respondent 1, 33:59)

If the intrinsic interest is more on work then yes. This one can help themselves also. No point just working like robot. They won't learn much also (Respondent 3, 24:28)

Yes. If they are interested to know this kind of basic work, at least it shows their initiative to do the job. It will increase the efficiency of the students. They may try to find out solution by themselves. (Respondent 4., 21:06)

Yes. Because they need to have their own focus, their own target instead of just simply focus on the normal trend. (Respondent 5, 30:13)

Some of them not agreed having intrinsic interest to come up with new ideas for products or services is one of student matching criteria because interns are lack of working experiences.

Probably not for an intern. Honestly, the chances to be innovative and creative for an intern are low. The fundamental traditional attitudes are more important than being innovative because there are still so much things for the interns to learn. (Respondent 2, 26:20)

I don't see this as urgency to students because this is really for the senior management. I never see an intern can come out and say okay… eh…There are students who come out and say I think Islamic banking is good for you but then…not all knowing that Islamic banking is something highly regulated and we don't have expertise. But in order to pull the links together only the senior managers able to decide from every corner, resources, regulations, economics, markets, clients because with that experience you able to think more and in deep to understand whether you can actually come out with new ideas on product and services. And think that Islamic banking is something that our company can has but I don't expect them when come to recruitment they are able to give that. (Respondent 1, 35:14)

However, some disagreed. The employers have high confident on the interns and expected interns can give high performance.

Definitely! Even they only giving the idea, meaning they want to change something. (Respondent 3, 25:23)

Ya, definitely. Because I believe this people is highly efficient people. (Respondent 4, 21:46)

Yes. Because this going to help the firm to be more creative, to improve and also to help the firm to reach out something before other competitors. (Respondent 5, 30:34)

Majority of participants think that having intrinsic interest to create new procedures for work task is important as mentioned below.

This is very important. In a way, that is not necessary the person who did it before is always right. So, this is actually, we create a task which is more efficient or more effective why not? We always welcome students and my team members consistently testing them. If they think that I am not right, my procedure is not good enough or too lengthy, please tell me. I am more than welcome. If I can save 5 minutes, the five minutes we can work on something else. (Respondent 1, 36:44)

Yes yes. We are always welcome. (Respondent 3, 25:25)

Yes. At least it shows they are keen to learn new things. (Respondent 4, 22:10)

Yes. For improvement. In our company, we are always open. Interns can share their ideas with us and we will value the interns more provided the ideas are good. (Respondent 5, 31:03)

Only one participant mentioned interns are not encouraged to have intrinsic interest to create new procedures for work task.

At this stage, if interns have not learned and understand the situation, I would find that it will be harder for them to give reasonable new procedures because they may be creative but probably that creativity or suggestions which are not something that is reasonable in the context of actual work. (Respondent 2, 44:12)

Overall, all participants agreed intrinsic interest is important to enhance their problem solving, critical thinking and creativity skills in internship.

Yes. It is like I mentioned. (Respondent 2, 27:33)

Yes. It is the passion, the commitment, the desire. I think it is very very important. (Respondent 1, 37.15)

Yes. Definitely. Because it helps them to think and perform better (Respondent 3, 26:00)

Yes. It is important. (Respondent 4. 22:30)

Yes. It shows that the interns really focus, determine to reach out their goal. Yes. It is important. (Respondent 5, 31:19)

In summary, employers agreed high self-efficacy is important for interns to enhance their problem solving, critical thinking and creativity skills in internship. In the Phase 2 of this study, intrinsic interest is one of the lower-order constructs to reflect 'Student Matching' and the relationship of 'Student Matching' and individual improvisation will be examined. So that, the importance of 'Student Matching' on individual improvisation can be identified and give guidance to employers, institution and even students on what to focus in future.

4.4.4 Validate 4 – Student matching: Team Behavioural Integration (TI)

Team behavioural integration captures salient aspects of team process focusing on task and behavioural tendencies and it refers to the degree to which members exchange information and collectively interact (Hambrick, 1994). Team members that are behaviourally integrated more likely to obtain more immediate feedback on various courses of action (Moorman and Miner, 1998; Pina e Cunha et al., 1999), thus enhancing the awareness of the decision alternatives and related consequences. And according to Eisenhardt (1989), being constantly aware of potential alternatives and consequences enhances individuals' likelihood to react quickly and competently to the environmental requirements. Therefore, this study wish to find out is team behavioural integration being one of the important matching criteria during recruitment process in phase 1 and how does it affect the students/ individual improvisation in phase 2 of the study.

All participants agreed team behavioural matching play important role to improve the students' skills during internship.

Yes. Very important! It is because if they don't play well in a team, they may have issue with the other team members. They may have conflict with other team members. Team members may not want to teach or deal with these non-cooperative or selfish interns. So, there will limit those interns' opportunities to learn further and learn more as well. (Respondent 2, 30:49)

Yes. That is very important. This is what we called team dynamic. In team dynamic it is very very important. Sometimes, somehow, for an example, a person who less meticulous, suddenly work for a superior who are super meticulous, then you find it very difficult working with the person. So, matching is very important because it creates team dynamic and creates team relationships (Respondent 1, 39:30)

Yes. It is very important. (Respondent 3, 28:26)

In summary, all employers agreed if interns are behaviorally integrated, it helps the interns to improve themselves during internship. Therefore, in the Phase 2 of this study, team behavioural integration is one of the lower-order constructs to reflect 'Student Matching' and the relationship of 'Student Matching' and individual improvisation will be examined**.**

4.4.5 Validate 5 - Innovative Behaviour in Workplace: Organisation Support to Innovation (OS)

An organisation climate for innovation delivers "expectancies" and "instrumentalities" (Scott Bruce, 1994) so that organisation members understand that being innovative is a desirable image and engaging in innovative behaviour will make them look good. Moreover, a pro-innovation climate encourages innovative behaviour because it legitimates experimentation (West & Wallace, 1991), creates psychological safety for trial and error and reduces the image risk involved in innovation attempts (Ashford et al. 1998). Members in an organisation with strong support for innovation will also perceive their innovative behaviour as more beneficial in bringing performance gains. These values and beliefs, implanted in the culture of the organisation will be transmitted to and become internalised by employees through the organisation's socialization processes (Chatman, 1991; Harison Carroll, 1991). Employees working in organisations with strong support for innovation, therefore, are more likely than those not in such organisations to share the belief that innovation is valuable and will bring performance gains. This study would like to find out the innovative behaviour in workplace in term of organisation support to innovation. Later, the relationship of innovative behaviour in workplace and individual improvisation is examined in phase 2 of this study.

Majority of the accounting and audit firms did not provide good innovative workplace to the employees and creativity is not encouraged in their company.

I would say middle grand, not so innovative nor…because ehh…honestly because accounting is a very traditional industry so it is limit to be innovative and certain things there can be innovative about. For instant, accounting standard cannot be innovative. Creative in the sense of how we work, example how to the technology help in work. (Respondent 2, 33:53)

The key aspect here is we go back to how the student has self-motivation because in a situation of being trying to be innovative and change thing, often time, it will take a lot of initiative from the interns (Respondent 2, 36:38). It is very challenging to a company as we are already very busy and to change thing it requires learning and most of the time, to change things, it will cost a lot of money to the company as well. So, these are the many aspects we look at as well which we have to consider. (Respondent 2, 37:17)

I think the innovation falls back to again our industry. Our industry cannot be too innovative. It is a lot of … hahaha…Using technology yes. But I don't think in a normal, if you re-think about it, in a normal sense interns and up to manager can look beyond, without experience we are not be able to look beyond technology to suggest certain things. Of course, we do provide but because we are not attack company, we don't celebrate innovation in that manner. If we are that company, innovative is the best, you come out with new product or new Apps or new…but we a not in that industry, you know what I am saying that, we cannot use standard and regulation and become very innovative because we fall under the parameter that what we can do and what we cannot do. (Respondent 1, 46:59)

Basically, if you are talking about the IT, actually, we are all using the software already for audit, tax and accounting. So, for the college students if they have basic about all these programme, it will be much better because nowadays all the audit firms are using programme already (Respondent 3, 33:31)

Yes, during the lunch hour. Hahaha when we have time together. We will encourage them to further study. It is very much depending on individual, the students' attitude and character. Some are very talkative; some are very quiet. (Respondent 3, 34:56)

For our company to be specific when we want to talk about innovation, we are not 100% toward innovative, some of our department, we are still preferring to work in a traditional way, especially for tax and audit. Yes, we are working towards artificial intelligence, block chain but in terms of to cover up the whole innovation, I don't think we are there yet. However, our advisory work styles, processes as a whole, we are very into innovation. We have cyber security, we have data analytic, we have risk management. (Respondent 5, 45:06)

However, employer agreed that innovative in the workplace can help interns to improve their problem-solving critical thinking and creativity skills.

Yes. It promotes critical thinking and problem solving (Respondent 2, 41:17)

With an innovative workplace, colleagues are willing to share more about their ideas. Interact and share their experiences. (Respondent 4. 28:42)

Only some employers have different opinion**.**

It is very hard to say also. Sometimes, with all the software make the job very easy. Although the judgement things still required students to think, but most of the routine works like double entries,

the students also don't know because all done by the software already. Even now, there is a software that used to scan the documents, the double entries are automatically done. That's why it is hard to say more innovative workplace could help interns to be creative because they stop thinking already. (Respondent 3, 37:43)

In conclusion, not many companies provide support to innovative but they are agree that innovative in the workplace can help interns to improve their problem solving, critical thinking and creativity skills. Therefore, the phase 2 of this study would like to find out the relationship of innovative behavior in the workplace to individual improvisation.

4.4.6 Validate 6 – Innovative Behaviour in Workplace: Innovative as a Job Requirement (JR)

An employee's official work role is another contextual factor that could affect the potential consequences of the employee's innovative behaviour. Research has suggested that an audience tends to evaluate change-initiated behaviours more favourable when they are conducted by people whose functional back-ground or job position supports their behaviour (Ashford et al., 1998; Daft, 1978). Therefore, when perceiving innovativeness as art of their job requirements, employees will both feel it is more appropriate to engage in innovative behaviour and feel more confident that managers and co-workers will consider their new ideas valid and well grounded. This study would like to find out are employers requiring interns to be innovative and it is part of the job requirement. Innovative as a job requirement will be used as one of the lower-order-construct to reflect Innovative Behaviour in Workplace Innovative to examine the relationship to individual improvisation.

Not all the employees required intern to be innovative in their company and mostly depends on which department the interns are working with.

Depending on which department they work with. Let say in audit, I would say that probably not. Whereas, for interns who are doing accounts, we may need them to be more innovative. (Respondent 2, 41:22)

Being an accounting firm, we still need accounting knowledge, that have to come first because we are hired by clients to give opinion and our opinion goes to their stakeholders, bank lawyers and shareholders so, we actually have quite heavy responsibility to at least understand that the accounts is true and fair. But then what we are saying that our collaborative, the approach to get collaboration evidence is the same. Just the approach is to use technology to do better for us. That is something we have to achieve. (Respondent 1: 51:16)

However, they expected interns to be creative and develop new idea.

Yes. Why? It is because there are a lot of new technologies that we are not able to adapt as well. As and when we want to adapt something, it takes people who are willing to change which are more innovative. (Respondent 2, 41:34)

Coming to the interns again they have to be...if we have someone has knowledge on data analysis for example, or certain knowledge to understand how block chain works, robotic, RPT, that is something that for us that is efficient because eventually, we are going to be audit fintech company. (Respondent 1: 51:26)

Some participants mentioned their company sometimes require interns to introduce new ideas into their organisation.

Eventually, we are auditing e-commerce company. And now, e-commerce they are talking about taxing them. Government is talking about how to tax them. For tax consultant they need to understand how the tax system works first. I think the innovation part is not so much on can find something for the company to work more efficient is more towards innovation to know what is in the market, what is evolving in the market and understand the business model and understand the underlining effects and impact to the financial. That is more important for accountant. (Respondent 1, 52:30)

Yes, we always welcome. (Respondent 3, 38:10)

In summary, although not all employers required interns to be innovative, they are expected interns can be creative and develop new ideas if possible. It depends on which department they are working with. This study wishes to find out how important is innovative behaviour in workplace to individual improvisation in phase 2. So that, some guidelines can be provided to employers in future.

4.4.7 Validate 7 – Course Content (CC)

Both education and developmental theory posit that academic content is an important determinant of student learning. This study focuses on the role of course content and its exposure as a potential avenue for promoting individual improvisation.

Majority of the institutions emphasised that course content plays an important role to enhance the individuals' improvisation**.**

Basically, I am from accounting background, what I see from my students is that course content should be given more to communication skill, critical thinking aspect, presentation skills and negotiation skills. That means the key areas they should look at in order to bring up the person. (Respondent 8, 4:06)

They need to be explored more on practical aspect on the working life. That means the students go for internship, just besides doing a paper work, they need to improve their soft skills. So, soft skills should be given more important aspect when design a course content. (Respondent 8, 4:31)

I would say the core subject that we are offering as well as the specific subject that enables them to go and do the internship. Such as like when they come to audit both the audit papers which are audit 1 and advance level audit 2 allowed them to carry out the internship in a better manner. (Respondent 7, 2:42)

If they have no knowledge and then sending them out to do an internship would more or less with equivalent to putting them to the middle of the sea and asking them to swim and they have no knowledge to swim. So, the course content is actually giving them the basic for their internship. (Respondent 7, 3:08)

Sure. Course content provides technical knowledge. If they do not have technical knowledge, they will face difficulty when they go for internship (Respondent 9, 5:53)

Institutions not only provide course content but also provide training to their students.

Yes, what we do is normally students in their final year we outsource another person to come in and to train the students for employability skills. Meaning how to write the resume, presentation, critical thinking, brainstorming session, how to conduct a meeting and so many other areas. They will be trained before they go into employment. (Respondent 8, 5:52)

Training is not in our course structure. However, we do have like during our career days, we do get speakers to give talk on resume writing, we have workshop on grooming a resume writing and so on. (Respondent 7, 4.15)

Yes, what we do is normally students in their final year we outsource another person to come in and to train the students for employability skills. Meaning how to write the resume, presentation, critical thinking, brainstorming session, how to conduct a meeting and so many other areas. They will be trained before they go into employment. (Respondent 6, 5:52)

In summary, institutions are agreed that course content plays an important role to enhance students' improvisation. In phase 2 of this study, the relationship of course content and individual improvisation will be examined.

4.4.8 Validate 8 – Performance Evaluation (PE)

Many researchers (see e.g., Findley, Giles, & Mossholder, 2000; Levy & Williams, 2004; Wen & Liao, 2010) have confirmed that performance appraisal has a positive effect on organisational citizenship behaviour. Therefore, this study suggests that developmental performance appraisal/evaluation would help interns enhance their capabilities, thereby enhancing the satisfaction and motivate them to spontaneously and creatively contribute to the development of the company.

All the institution did evaluate the students' performance after the internship and they are able to identify further training needed by the students after the internship programme.

We do assess them on critical thinking, creativity and problem-solving skills. One of our assessment skills is actually going through the interns' place and actually interviewing the supervisor on supervising them during the internship. And during these interviews, we do ask the feedback of the supervisors. (Respondent 7, 4:47)

Yes. There will be some gaps because what they learnt, what they learning now and what they are practising in the internship, the students sure will come back and tell us that it is new in the industry and there are some gaps that we need to follow up. We must close the gaps. We accumulate the gaps and give the students so called short course training for future use. (Respondent 8, 8:30)

Yes at times. When the supervisor of the internship programme actually feedbacks to us that they are lacking of these skills, we tried to in-cooperate such skills for them through further programmes or we try to improve the future interns going out. (Respondent 7, 6:01)

One institution feedback, it is hard to identify the further training needed by the interns after the programme.

So far, the performance evaluation is confidential information. The performance evaluation from the employer towards students, they will send directly to the institution or tutor in charge for the students. So, the students actually do not know that what the content of the evaluation is. Unless the employer discusses with the students (Respondent 9, 11:20)

In summary, it is confirmed that all the institution also did performance evaluation to interns either during or after the internship programmes. However, the relationship of performance evaluation and individual improvisation needs to be further confirmed by the phase 2 of this study.

4.4.9 Validate 9 – Communication (CM)

According to Diaz at al. Model (2015) discussed in Chapter 2, Section 2.3.2, communication is very important element to enhance the effectiveness of internship. In phase 1 – qualitative method, this study would like to find out the institution point of view.

All institutions believed communication plays an important role in improving students' skill.

Most definitely yes. We emphasis a lot on the students' ability to communicate, especially in English language. That's why we also put a lot of emphasis for those international students that come from non-speaking English countries. So, before they start their degree or before they start the course in or university, we will have a test to grade their English proficiency. So, based on that if there is a need, we will assign them additional classes to improve their English before they actually start their degree course. So, we lace a lot of emphasis on communication. (Respondent 6, 18:18)

Yes. Definitely yes. Okay, we had students even in our programme we can see some difference when students moving from year 1 to year 2. Where year 1, class is one-way communication, just taking instruction from lecturers. When go to year 2 we can see some differences, some participating in

the class and year 3 they become very participative, vocal and so these are the contribution from internship programme. So, when they stay outside work, the employer, the job market, how people behave, how people react, how people talk and these people learning from them as a role model because they have been supervised somebody else. The supervisors have been given sufficient trained and that will help them in term of coming back as a changed person basically in term of communication. (Respondent 8, 9:27)

I seriously think so. Because if we found that the interns are not performing well, we can go back and actually have counselling session with the interns. On the other hands, when the interns have problem, then they will bring it up to us. (Respondent 7, 6.30)

Basically, institution feedback there is no issue on communication within the tutor, the company and interns during their internship programme.

So far from what we know, most of the internships are no problem. Most of them would actually have a well communication between the students and the company concern. (Respondent 6, 19:10)

During our interns visit we actually have the first session or the supervisor or the interns together to get a feedback from them. And then, the second session is with the interns and the third session is with the supervisor on their own. (Respondent 7, 7:33)

As a conclusion, institution feedback there is no major issues on communication within the tutors, the company and interns during their internship programme. They are agreed that communication plays an important role to improve students' skills. On this basis, the quantitative study will further test the relationship of communication and student/individual improvisation in phase 2 of the study.

4.4.10 Validate 10 – Planning Prior to Internship Start (PP)

Based on the students' feedback after internship programme as mentioned in chapter 1, majority of company did not provide the job as what they are expected. Therefore, this study would like to explore is there any planning prior to internship starts being carried out by the institutions. So that, the employers offer what is needed by the students before they report to works.

During the interview session, it is noticed that there is no communication on what job offers to the interns from the employer but only focus on preparation from students' perspective such like resume writing, attending talks and workshops as highlight below:

We do have workshops; certain days we actually have career workshops whereby students can actually bring along their resume and submit it on the sport. (Respondent 7, 10:21)

We communicate to the employer and we also have one called key talk with the employers. These are some kind of mock on we expect the interview will be. How the people asked questions, how to prepare themselves, so physically, mentally we are preparing them before the internship. (Respondent 8, 13:06)

We are encouraging few companies to work together to have career fairs recently, this is the area where the students are encouraged to find or what are the career opportunities they have. There are about 50 companies to join the career fair which are from different industries. Some of them are or existing co-partner as well. (Respondent 6, 32:15)

In summary, this study would like to find out is planning prior to internship starts one of the factors affecting individual improvisation in phase 2 of the study. So, the employers and institutions can improve the recruitment procedures in future.

4.4.11 Validate 11 – Individual Improvisation (II)

There are few questions being asked to institutions for validation of the improvisation theory on internship programme. They are agreed on the following:

Learning to deal with unanticipated events, think own their own perspective when carrying out actions, response in the moment to unexpected problems, try new approaches to problems, learning how to identify opportunities for new solutions are important for students' / interns' improvisation.

Yes. When the student joined the company, they are directed to learn. Once they join the company, they should know what they need to do base on the supervisor's instruction. (Respondent 6, 44:50)

Yes. It is important. When they commit to do the internship, must be prepared for sacrifices, for example, they need to travel to the places for work, so, some of the students, they have their own transport, no problem, if they relaying on public transport, they need to prepare the necessary sacrifices to travel there. (Respondent 6, 45:00)

Yes, it does. It actually can help them to improve the responsibilities in managing the task even by the companies. So, if let's say the students had been given a particular job scope, this will actually be trained them to be responsible, to be able to take instruction from their superior. This is very important. (Respondent 6, 46.40)

Because when the students go out for internship, they are dealing with clients, external parties and they themselves understand skills like communication, teamwork things that we do not acquired in our academic level. So, it helps to improve them as people who are capable to go out and work in future. (Respondent 7, 14:48)

Yes. Because it is sad to say our normal present generation are more "copy paste" generation. So, when they come to academician, they are memorising their syllabus and go for produces. Rather, when they go out for working environment, they are no such ready answers. So, it is actually force them to think and force them to analyse and come out with solution for problems. (Respondent 7, 15:28)

Because internships are real life scenarios, there is no one to guide you. If you have a problem, the solutions will have to come from you. So, it forces the students to think and to solve. (Respondent 7, 15:57)

In summary, mostly all employers and institutions are agreed that learning to deal with unanticipated events, think own their own perspective when carrying out actions, response in the moment to unexpected problems, try new approaches to problems, learning how to identify opportunities for new solutions are important for students' / interns' improvisation.

Therefore, individual improvisation is used as dependent variable on this study in the purpose of determining what the factors are affecting accounting interns' improvisation during their internship programme. After model validation, the following hypotheses were developed.

4.5 Hypothesis Development

To examine the internship enhancement framework, the following hypotheses were proposed based on the research objectives, research questions, discussion of literature review and previous research findings.

H1: Support to supervisor from employer perspective is positively associated with individual improvisation.

Research on attribution biases suggests that when a supervisor likes or empathizes with an employee, he or she is more likely to attribute positive behaviour outcomes to the employee's disposition and negative outcome to the employee's situation (Green & Mitchell, 1979; Regan & Totten, 1975). When a supervisor trusts and respects an employee, she or he is more likely to evaluate the employee's new ideas favourable (Zhou & Woodman, 2003). Therefore, this study believed that quality of the supervisor is very important and qualitative survey had been asked few employers whether special training or guidelines on how to supervise interns have been given to the supervisors in their company. Some of the employers felt that it is not necessary because these supervisors already handling the leader position and they should know how to train the interns as below:

I won't think in my company has policy or guideline to supervisor but what usually we do is the training. All existing managers or going to be promoted as existing manager will sally go through what we called a managerial workshop. In a manager workshop, there are three parts to it. They have to learn to manage themselves, the works and stakeholders. At this moment we do not have mentoring training for the supervisor but the training is embedding to all of our managers. (Respondent 1, 20:31)

The training we have is more on technique related which are more on work related training. Not in kind of that sense, like training on developing of right skill to train the interns. (Respondent 2, 13:34)

However, some employers agreed that if there is a special training provided to supervisor on how to handle interns will be good as shown below:

I think it will be good, so it becomes clearer and easier for them as well. If it is also a new person taking up that role as a supervisor, that will be good. (Respondent 2, 14:09)

Therefore, this study is interested to find out that is there any impact of training or support to supervisor on interns' improvisation. The hypotheses as to whether 'support to supervisor' is positively related to individual improvisation remain an open question.

H2: Student matching from employer perspective is positively associated with individual improvisation.

Co-operation/ intern relationship model emphasis selection process is important to help the company to get top talent and allows the employer to set expectations and higher demand on deliveries (Organizational Biology & Other Thoughts, 2009). The selection process in this study is student matching in term of self-efficacy, intrinsic interest and team behavioural integration.

Concerning one's self-efficacy in terms of improvisation, individuals with high confidence are likely to respond and take advantage of emerging opportunities and unexpected events. Further, a high self-efficacy indicates increased motivation for exploration and to step out one's comfort zone, while a low self-efficacy suggests the likelihood of an individual to behave according to the rules which prevents exploration of novel solution (Bandura, 1997). Thus, an individual's belief regarding his or her ability to experiment outside the structures (Kamoche at al., 2003), familiar practices and knowledge (Moorman and Miner, 1998) may predict individual improvisation.

Intrinsic interest had a significant effect on innovative behaviour (Yuan and Woodman, 2010). Previous researches also proven that the expectations for potential performance and image consequences significantly affected employee innovativeness after the individual intrinsic interest is controlled (Yuan and Woodman, 2010).

Team members that are behaviourally integrated are more likely to obtain more immediately feedback on various courses of action (Moorman and Miner, 1998, Pine e Cunha et al., 1999). Furthermore, being constantly aware of potential alternatives and consequences enhances individuals' likelihood to react quickly and competently to the environment requirements (Eisenhardt, 1989). Team behavioural integration thus offers the

basis for the individual team member to be better prepared to improvise. Hence, matching a student who has team behaviour and willing to integrate is important.

Therefore, self-efficacy, intrinsic interest and team behavioural integration are used to be the dimensions for student matching to test the individual improvisation from internship perspective.

H3: Innovative behaviour in the workplace from employer perspective is positively associated with individual improvisation.

As mentioned by Co-op/intern relationship model, the right infrastructure is one of the four critical elements to support internship programme effectiveness (Section 2.3.1.1). In this study, the right infrastructure refers to the innovative behaviour in the workplace which consists of three dimensions i.e. organisation support for innovation and job requirement to be innovative.

Organisation climate is an important contextual factor that signals expectations for behaviour and potential outcomes of these behaviours (James, Hartman, Stebbins & Jones, 1977). Organisation support for innovation can manifest as a pro-innovation climate or culture (Amabile, 1988; Kanter, 1988; Scott & Bruce, 1994). Thus, employees working in organisations with strong support for innovation, therefore, are more likely than those not in such organisations to share the belief that innovation is valuable.

An employee's official work role is another contextual factor that could affect the potential consequences of the employee's innovative behaviour. Kanter (1988) suggested that the obligations of one's position can serve as an initial impetus that activates innovation.

Hence, this study hypotheses that innovative behaviour in workplace with three dimensions, i.e. team behavioural integration, organisation support for innovation and job requirement to be innovative is positively related to individual improvisation.

H4: Course content from the institution perspective is positively associated with individual improvisation.

Both education and development theory posit that academic content is an important determinant of students' learning. The current study focuses on the role of accounting degree course content in promoting interns' improvisation, specifically on the sufficient level of knowledge and software provided on their sharing and application in the internship programme. This study explores academic/course content exposure as a potential avenue for promoting individual improvisation for all interns.

H5: Performance evaluation from the institution perspective is positively associated with individual improvisation.

Performance evaluation has been considered one of the most important human resource management practices (Boswell & Bodreau, 2002). Performance evaluation helps employees enhance their capabilities, thereby enhancing employee satisfaction and motivate employees to spontaneously and creatively contribute to the development of the enterprise (Xu Zhang et al., 2014). Many researchers (Findley, Giles & Mossholder, 2000; Levy & Williams, 2004; Wen & Liao, 2010) have confirmed that performance appraisal has a positive effect on organisational behaviour. Past researchers also proved that performance evaluation has a close relationship with employee job satisfaction (Judge, Thoresen, Bono & Patton, 2001). To the best of the researcher's knowledge, there seems to be no empirical studies that have examined the relationship between 'performance evaluation' and 'individual improvisation'. Furthermore, all the institutions and employers also evaluation students after their internship programme. The hypotheses as to whether performance evaluation is positively related to individual improvisation remains as open question.

H6: Communication from the institution perspective is positively associated with individual improvisation.

Diaz at al. Model (2015) emphasized that communication is very important element to enhance the effectiveness of internship. Frequent, accurate and open communication was required to understand other perspectives (Johnson et al., 1989). Further, Lewicki and Bunker (1996) started that regular communication allows the exchange of information about each party's preferences, values and approaches to problems.

Since there are no previous empirical studies that support the relationship between communication and individual improvisation, therefore, it is proposed that communication is positively linked to individual improvisation. The hypothesis that communication is positively related to individual improvisation remains an open question.

H7: Planning prior internship starts from the institution perspective is positively associated with individual improvisation.

In phase 1 of this study, some of the institutions communicated to the employers prior to internship start. An example is as follows:

We communicate to the employer and we also have one called key talk with the employers. These are some kind of mock on we expect the interview will be. How the people asked questions, how to prepare themselves, so physically, mentally we are preparing them before the internship. (Respondent 8, 13:06)

Almost all institution mentioned they did plan prior to internship starts such like having career fair, career talk and workshop on resume writing as shown below:

We are encouraging few companies to work together to have career fairs recently, this is the area where the students are encouraged to find out what are the career opportunities they have. (Respondent 6, 30.13)

We do have workshops; certain days we actually have career workshops whereby students can actually bring along their resume and submit it on the sport. (Respondent 7, 10:21)

As mentioned by Diaz at al. Model (2015), communication is important to enhance the internship effectiveness. Therefore, planning prior to internship starts is focusing on whether the proper communication have been done within the institution and employer

before the students starts their internship and how this factor related to their improvisation and how does it relate to individual improvisation.

H8: Critical thinking disposition from student perspective is positively associated with individual improvisation.

As mentioned in Section 2.3.3.3, the most important professional skill required from accounting graduates is analytical and critical thinking (Awayiga et al, 2010). According to Hajhosseiny, 2012), dispositions toward critical thinking are vital to critical thinking performance. Increasing attention has been paid to the individual differences in critical thinking disposition, which is defined as the tendency or attitude to understand the need for a particular skill and the willingness to make the effort in applying it (Aizikovitsh-Udi & Radakovic, 2012), in other words, the attitude toward critical thinking. This study is interested to find out is there any relationship with students' critical thinking disposition and individual improvisation. The hypotheses as to whether critical thinking disposition is positively related to individual improvisation remain an open question.

H9: Professional attitude from student perspective is positively associated with individual improvisation.

As mentioned in section 2.3.3, attitude is one of the three ingredients of ASK model which is necessary for effective behaviour in a specific professional situation. In order for student to gain and acquire different types of experiences that at the end could affected their professional behaviour, the students have to expose themselves to a large number of problems and solutions (Cross, 2005).

During the phase 1 interview session, many employers mentioned about students' attitude is the main recruitment criteria for internship as shown below:

For interns we are not so hush, as long as they are having some basic accounting knowledge. I will verbally test them the very basic questions. I also look at their ***attitude****, how they do their jobs (Respondent 3, 12:28).*

…..we really don't have much time to coach them. All are about they have initiative to learn. If half day they are performing their job, but half day they are playing phone, we can't say much because this is only their internship but we will not retain or recruit them anymore. It is all their ***attitude*** *and initiative (Respondent 3, 14:17).*

Attitude *is the recruitment criteria. But of course, in an interview, it is hard to know a person* ***attitude****. Very hard to know but of course we take in the first impression by actually through the interview session when you deal with that student then we try to understand whether…. try to understand a person personality and* ***attitude*** *but it is not always correct. (Respondent 2, 16.00)*

At the end, I would like to point out, it is attitude. My partner even pointed out, if the ***attitude*** *is not there, we can write off, if it is technique knowledge, we can guide. (Respondent 1, 1:07:01)*

Therefore, this study is interested to find out is attitude one of the factors contributing to individual improvisation. Hence, this study adopted and modified the professional attitude measurement for design students and proposed that professional attitude is positively associated to individual improvisation.

H10: Knowledge from student perspective is positively associated with individual improvisation.

Kongpichayanond (2009) claimed that although there are several classifications of organisational knowledge exists, the most frequently investigated classification is tacit and explicit knowledge. Therefore, tacit knowledge and explicit knowledge are used to be the dimensions for knowledge to test the individual improvisation from internship perspective.

According to Smith (2001), tacit knowledge is personalized knowledge to organisational members especially when high-level strategic problems are involved such as handling uncommon customer queries which the firms' information bank cannot readily answer. Identification of tacit knowledge in individuals is based on their perception of issues, value

systems, emotional responsiveness and the actions they take at given times. According to the studied on examining the relationship between tacit knowledge of individuals and customer satisfaction by Stephen et al., (2018), results shown that tacit knowledge has low impact on customer satisfaction which is 1.5 percent.

Explicit knowledge refers to an in-depth or comprehensive understanding of a field, specific job, domain or industry. Applying the logic from the componential model of creativity, individual explicit knowledge can be conceptualized as a raw material or input necessary for creativity (Lucy L. G. et al., 2013). Explicit knowledge is positively associated with individual creativity (Lucy L. G. et al., 2013).

Therefore, it is postulated that knowledge is positively associated to individual improvisation. The hypotheses as to whether knowledge is positively related to individual improvisation remain an open question.

4.6 Chapter Summary

This chapter detailed the findings and validation of factors proposed in the conceptual model. During the interview sessions, there are different opinions given by the interviewees. However, there is strong support for the factors proposed in the model of this study are important and contributing to students/individual improvisation. Therefore, there is a need to further confirm by quantitative study methodology to test the relationship in between the factors and individual improvisation. In this chapter, hypotheses were development and to explore and further examine how these factors affect individual improvisation from a students' perspective. The final model was discussed in Section 4.1, Figure 4.1. In the next chapter, the results are presented from quantitative study.

Chapter 5: Preliminary Analysis

5.1 Introduction

This chapter provides the details on data preparation. It also examines the preliminary test on assumption testing which include outliers testing and normality testing on univariate outliers and multivariate outliers. Besides, non-response bias and common method variance were performed to test the generalizability of the dataset. Descriptive statistics for demographic items and variables are also explained in this chapter.

5.2 Data Preparation

Data preparation is needed to translate the data collected into a suitable form of analysis (Luck & Rubin, 1987).This process is to ensure the completeness and accuracy of the basic data arrange by coding, transcribing/entering the data into a computer database, cleaning the data for accuracy and accounting for missing responses (Malhotra, 1999; Tull & Hawkins, 1993).

5.2.1 Collecting Raw Data from Google Form Online Questionnaire Survey

The online Google Form questionnaire survey instrument (Appendix 3.3) sent to 2,232 sampled participants provided 340 online responses by the end time for data collection on 19 September 2018. The response rate was 15.23% percent which falls in line with known low response rates for most internet surveys, ranging from 6 to 22 percent in consumer studies (for example Comley 1997; Schillewaert, Langerak & Duhamel 1998; Van den Poel & Leunis, 1999). Whilst more theoretical opportunities for bias present when response rates are low rather than high (Cull, O'çonnor Sharp & Tang & Tang 2005) low response rates alone do not necessarily suggest bias where respondent characteristics are representative of no-respondents (Dillman 1991; Krosnick 1999). Testing for non-response bias in this study is reported in Section 5.3.1.

5.2.2 Coding the Data

The 340 responses received online were automatically recorded in time-stamped order sequence in a Google Forms (responses) spread sheet from left to right in question number

sequence. This dataset containing 340 cases was the downloaded from Google Forms platform to an MS Excel file. Thus, no manual coding of data was required.

5.2.3 Data Cleaning and Screening

The downloaded raw dataset file (n = 340) was first subjected to data cleaning before conversion to an SPSS data file (SPSS, 2011). The same dataset was converted to a CSV file for PLS-SEM analysis using SmartPLS 3.0 software (Ringle et al., 2015)

5.2.3.1 Removing Respondents Not Qualified to This Study

The total 2,232 sampled participants were students after internship programme from different public and private university who are studied Degree in accounting programme. Therefore, no respondent was removed from the dataset. The final dataset (n = 340) was then converted to a SPSS data file by opening in *.sav* format using the SPSS Statistics software program.

5.2.3.2 Missing Data

The design of the online questionnaire (Appendix 3.3) required the respondent to answer all of the close-ended quantitative and demographic questions before submitting the final response. Therefore, no missing data was recorded across the 340 cases.

5.2.4 Creating Composite Variables

This phase involved the creation of composite variables (also called summated scales) to represent theoretical constructs by averaging responses across a defined set of questionnaire items designed to measure a construct. This approach is likely to be a more valid and reliable measure than would the responses to a single questionnaire item.

5.2.4.1 Creating Fifteen Composite Variables of the Research Model

SPSS was used to calculate composite variables of all fifteen constructs in the research model, namely the sole dependent construct Individual Improvisation (II) and fourteen independent constructs: Support to Supervisor (SS), Self-efficacy (SE), Intrinsic Interest (IT), Team Behavioural Integration (TI), Organisation Support for innovation (OS), Job Requirement for Innovative (JR), Course Content (CC), Performance Evaluation (PE), Communication (CM), Planning Prior to Internship starts (PP), Critical Thinking Disposition (CT), Professional Attitude (PA), Tacit Knowledge (TK) and Explicit Knowledge (EK) as follows:

a. Support to Supervisor (SS_CV) – summing 5 items: SS1, SS2, SS3, SS4 and SS5.
b. Self-efficacy (SE_CV) – summing 4 items: SE1, SE2, SE3 and SE4.
c. Intrinsic Interest (IT_CV) – summing 5 items: IT1, IT2, IT3, IT4 and IT5.
d. Team Behavioural Integration (TI_CV) – summing 4 items: TB1, TB2, TB3 and TB4.
e. Organisation Support to Innovation (OS_CV) – summing 13 items: OS1, OS2, OS3, OS4, OS5, OS6, OS7, OS8, OS9, OS10, OS11, OS12 and OS13.
f. Job Requirement for Innovative (JR_CV) – summing 5 items: JR1, JR2, JR3, JR4 and JR5.
g. Course Content (CC_CV) – summing 5 items: CC1, CC2, CC3, CC4 and CC5.
h. Performance Evaluation (PE_CV) – summing 4 items: PE1, PE2, PE3 and PE4.
i. Communication (CM_CV) – summing 4 items: CM1, CM2, CM3 and CM4.
j. Planning Prior to Internship Starts (PP_CV) – summing 5 items: PP1, PP2, PP3, PP4 and PP5.
k. Critical Thinking Disposition (CT_CV) – summing 18 items: CT1, CT2, CT3, CT4, CT5, CT6, CT7, CT8, CT9, CT10, CT11, CT12, CT13, CT14, CT15, CT16, CT17 and CT18.
l. Professional Attitude (PA_CV) – summing 6 items: PA1, PA2, Pa3, PA4, PA5 and PA6.
m. Tacit Knowledge (TK_CV) – summing 4 items: TK1, TK2, TK3 and TK4.

n. Explicit Knowledge (EK_CV) – summing 4 items: EK1, EK2, EK3 and EK4.
o. Individual Improvisation (II) – summing 6 items: II1, II2, II3, II4, II5 and II6.

5.3 Assumption Testing

This section is to examine the data involves testing for certain assumptions underlying statistical tests (Hair et al, 2010). One of these assumptions is that the respondents (scores) were all sampled from same population. An outlier is someone who would statistically be likely to have been sampled from another population and may not belong in the analysis. Another common assumption is that, for interval and ratio scale data, the scores are normally distributed (Manning & Munro, 2004, p.48)

5.3.1 Outliers Testing

Outliers are individuals with extreme scores on an individual variable (univariate) or present an unusual pattern across a set of variables (multivariate), such that their inclusion in the sample will distort the overall results (Bollen, 1989; Hair et al., 1998; Manning & Munro, 2004; Tabachnick & Fidell, 2001). The negative effects of outliers are listed below:

- skew data from a normal distribution,
- affect the accuracy of data analysis techniques and
- affect how well a sample represents the population.

Outliers may exist for dichotomous variables and for variables on ratio and interval scales (Manning & Munro, 2004, p. 48). Therefore, the next section is carried out to test the univariate outliers.

5.3.1.1 Univariate Outliers

Univariate outliners are cases with unusual patterns of data and may be evidenced in terms a very extreme (either very high or very low) score on an individual variable. For this research, using the dataset (n=340) and the fifteen composite variables created, checking

for univariate outliers was done using histograms, boxplots and standard scores. In other words, any case with z-score with absolute value above 3.29 is a potential univariate outliner (Manning &Munro, 2004, pp. 50-54). First, the testing for univariate outliers starts with outliers on dichotomous variables, following by identifying univariate outliers for interval and ratio variables.

5.3.1.1.1 Outliers on dichotomous variables

The purpose of this section is to make sure there are no very uneven splits between the two categories of variables on a nominal scale which is dichotomous, example male or female which produce outliers. Tabachnick and Fidell (1996) suggest that if the study has less than 10% of the sample in one of the two categories (and therefore more than 90% in the other), the study should remove the particular variable from the analysis because such lop-sided variables may produce misleading results. To check the above, frequency of each of the dichotomous variables should be done as below:

Duration of internship variable:

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Less than 6 months	195	57.4	57.4	57.4
	More than 6 months	145	42.6	42.6	100.0
	Total	340	100.0	100.0	

When checking on the duration of internship variable, the minimum percentage falling into either category is 42.6%. Therefore, according to Tabachnick and Fidell's criterion, the duration of internship data is suitable for analysis.

Gender variable:

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	86	25.3	25.3	25.3
	Female	254	74.7	74.7	100
	Total	340	100	100	

In the case of gender variable, the minimum percentage falling into either category is 25.3%. Therefore, according to Tabachnick and Fidell's criterion, the gender data is suitable for analysis.

5.3.1.1.2 Identifying univariate outliers for interval and ratio variables

In order to test the above, there are three methods as listed bellows:

(a) Plotting a histogram: a visual examination may reveal individuals with scores well below that of the others which may represent outliers not belonging to the same population as the rest of the respondents.

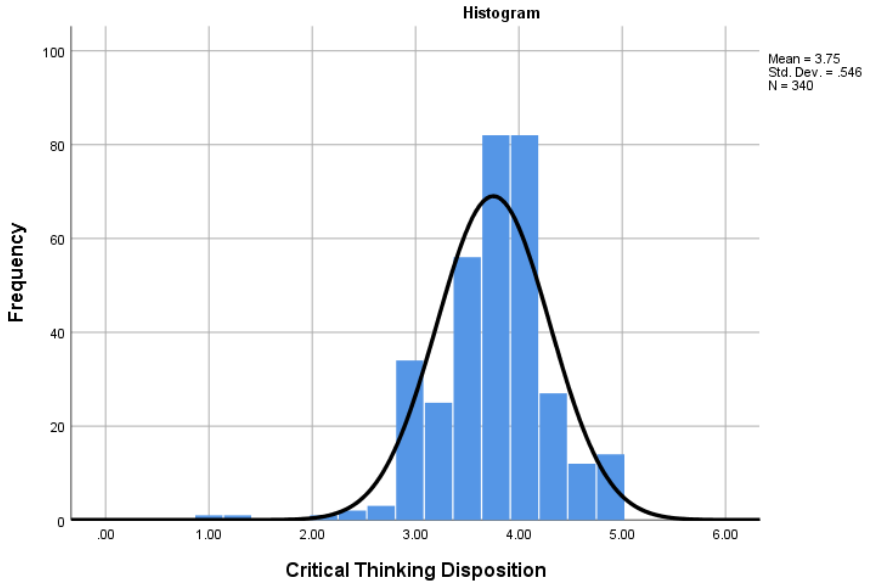
(b) Boxplot graphical representation of the scores: this method is unlike the histogram which plots the actual values; the boxplot provides summary statistics in a graphical way the lower boundary of the box indicating 25^{th} percentile and the upper boundary indicating the 75^{th} percentile. The median is represented by the horizontal lines at either end of the box, commonly referred to as 'whickers'. Extreme scores of the distribution that is 3 or more box lengths from the upper or lower edges of the box are represented by an asterisk (*). Less extreme scores with value between 1.5 to 3 box lengths from the upper or lower edge of the box can also be designed as outliers and are represented by a circle (o).

(c) Calculating the standard scores (z scores) for each case on that variable. In a normal distribution, nearly all cases will lie between +3.0 and -3.0 standard deviations of the mean – potential outliers are those cases with standardized scores with an absolute value in excess of 3.29 ($p < .001$) (Manning & Munro, 2004, p.54).

Here are the details of the tests based on histogram, boxplot and standardised (z) scores methods for all the fifteen variables.

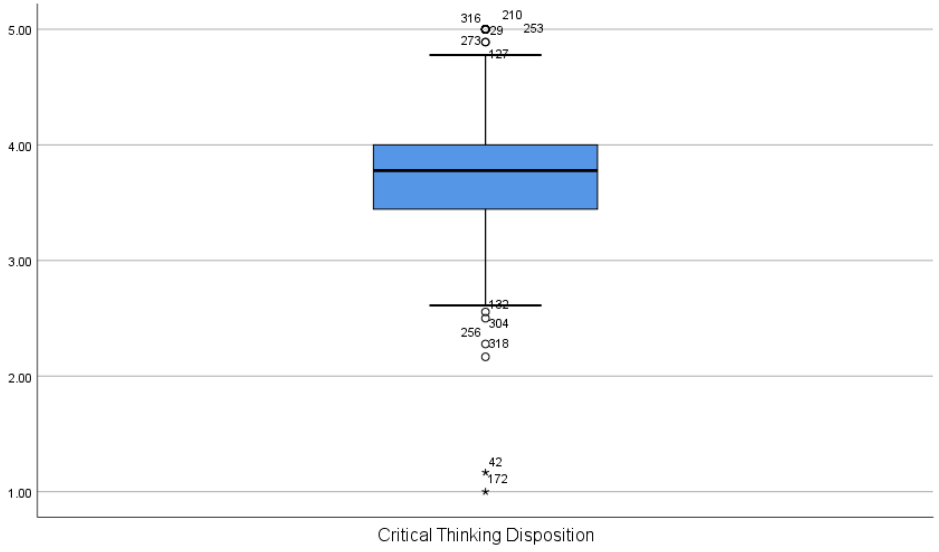
Critical Thinking Disposition (CT_CV)

➢ **Histogram**



There appears to be some potential outliers (to the left and right sides of the histogram) that are more than 3 standard deviations from the mean of 3.75 but it is not clear how many there are.

➢ **Boxplot**



There are two extreme scores (Case no. 42 and 172) were identified as definite outliers from the lower edge of the box represented by an asterisk (*). However, 4 scores (cases 132, 256, 304 and 318) from the lower edge of the box with values between 1.5 and 3 represented by a circle (o) and 6 scores (cases 29, 127, 210, 253, 273 and 316) from upper edge of the box with values between 3.5 and 5 which may be designated to be potential outliers.

- **Standardised (z) scores**

Using the SPSS software, open the data-file; Click ANALYZE> DESCRIPTIVE STATISTICS>DESCRIPTIVES; Select the composite variable DEI_CV and enter into the VARIABLES box; Select SAVE STANDARDIZED VALUES AS VARIABLES; Then examine the data-file for a new variable ZCT_CV; Finally identify outliers on the basis of their standardized (z) scores: cases with standardised scores with an absolute value above 3.29 (p<.001) are classified as potential outliers.

	N	Minimum	Maximum	Mean	Std. Deviation
Critical Thinking Disposition	340	1.00	5.00	3.7529	0.54575
Composite Variable					
Valid N (listwise)	340				

A visual examination of the ZCT_CV data-view column in the data file, out of the 340 cases, two cases had absolute values of their z scores in excess of 3.29 (p< .001) as follows:

Case id no.	Standardised (z) score
42	-4.73893
172	-5.04431

Cases no. 42 and 172 were identified as potential outliers in the boxplot, matches the same two cases that exceed the criterion z score absolute value of 3.29 (p< .001). On the other hand, case no. 29, 127, 132, 210, 253, 256, 273, 304, 316 and 318 identified

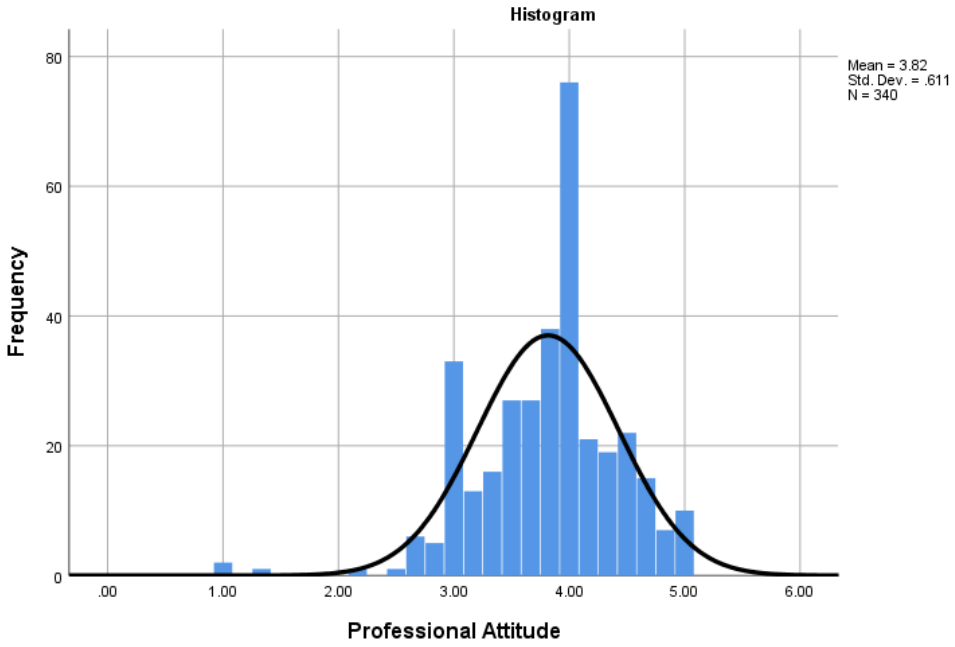
as a potential outlier in the boxplot, does not qualify as an outlier on the basis of the absolute value its z scores is below 3.29 (p< .001). Therefore, there are two univariate outliers with respect to the composite variable CT_CV.

Reporting univariate outlier analysis of the CT_CV composite variable

In an attempt to identify univariate outliers for the variable CT_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified two definite outliers (cases 42 and 172). Each of these respondents displayed standard scores with an absolute value in excess of 3.29 (p< .001).

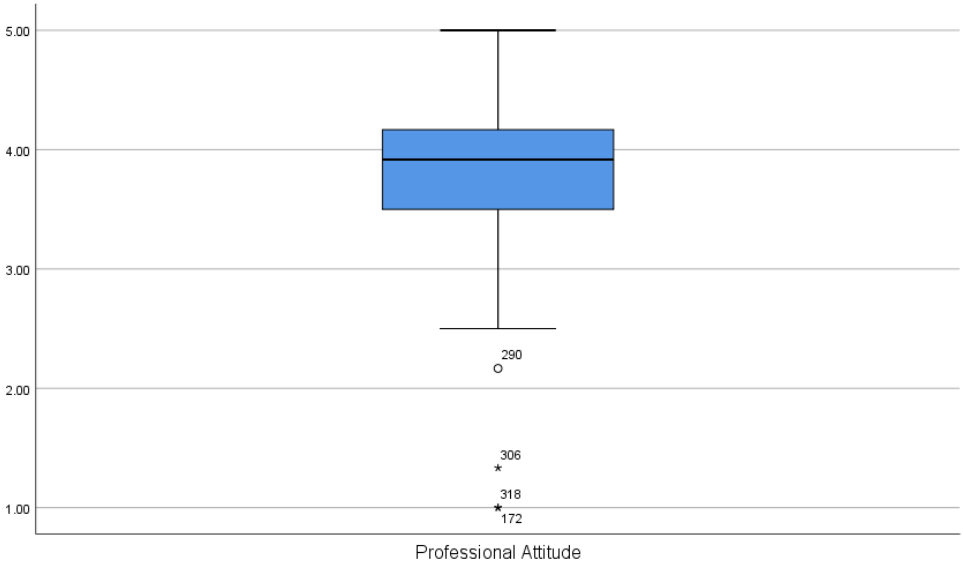
Professional Attitude (PA_CV)

➢ **Histogram**



There appears to be some potential outliers (to the left side of the histogram) that are more than 3 standard deviations from the mean of 3.82 but it is not clear how many there are.

➢ **Boxplot**



There are three extreme scores (case no. 172, 306, and 318) were identified as definite outliers from the lower edge of the box represented by an asterisk (*) and one score (cases no. 290) with values between 1.5 and 3 box lengths from the lower edge of the box represented by a circle (o) designated as potential outliers.

➢ **Standardised (z) scores**

Using SPSS software, examine the data-file for new variable ZPA_CV; finally identify outliers on the basis of their standardised (z) scores: cases with standardised scores with an absolute value above 3.29 (p<.001) are classified as potential outliers.

	N	Minimum	Maximum	Mean	Std. Deviation
Professional Attitude	340	1.00	5.00	3.8162	0.61056
Composite Variable					
Valid N (listwise)	340				

A visual examination of the ZPA_CV data-view column in the data-file, out of the 340 cases, three cases had absolute values of their z scores in excess of 3.29 (p< .001) as follows:

Case id no.	Standardised (z) score
172	-4.61248
306	-4.06653
318	-4.61248

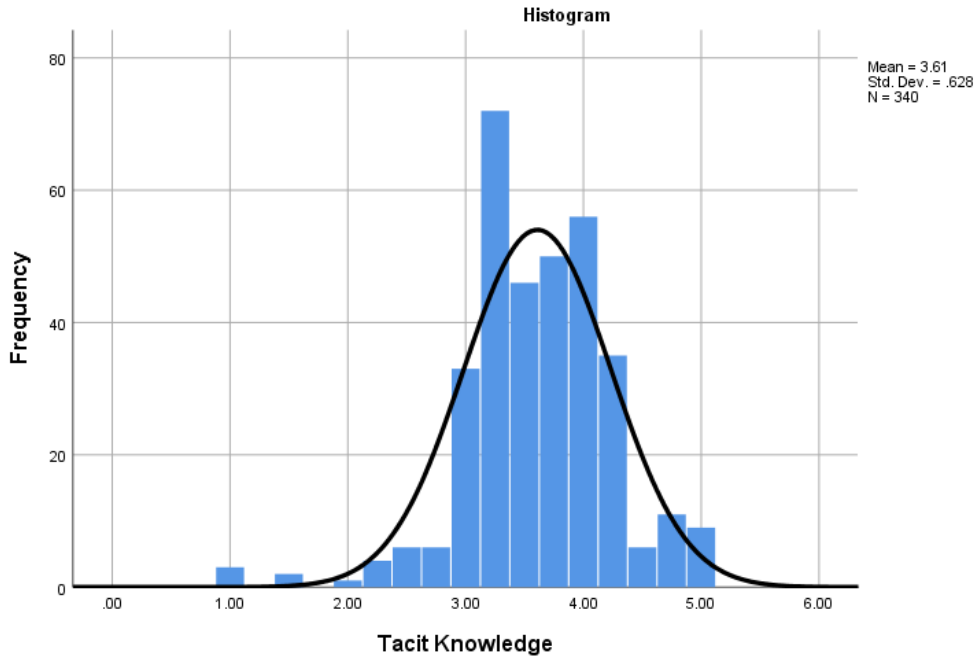
These z-score findings indicate that cases no. 172, 306 and 318 are definite outliers as each has an absolute z score value exceeding 3.29 ($p < .001$), even though they were designated as only potential outliers in the boxplot analysis above. But this is not surprising as these cases, although between 1.5 to 3 box lengths from the lower edge of the box, are the furthest away from the lower edge of the box. However, cases no. 206 identified in the boxplot analysis above as potential outliers, do not qualify as definite outliers in the z-score analysis. Therefore, it can be concluded that there are three univariate outliers with respect to the composite variable PA_CV.

Reporting univariate outlier analysis of the PA_CV composite variable

In an attempt to identify univariate outliers for the variable PA_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified three definite outliers (cases 172, 306 and 318). Each of these respondents displayed standard scores with an absolute value in excess of 3.29 ($p< .001$).

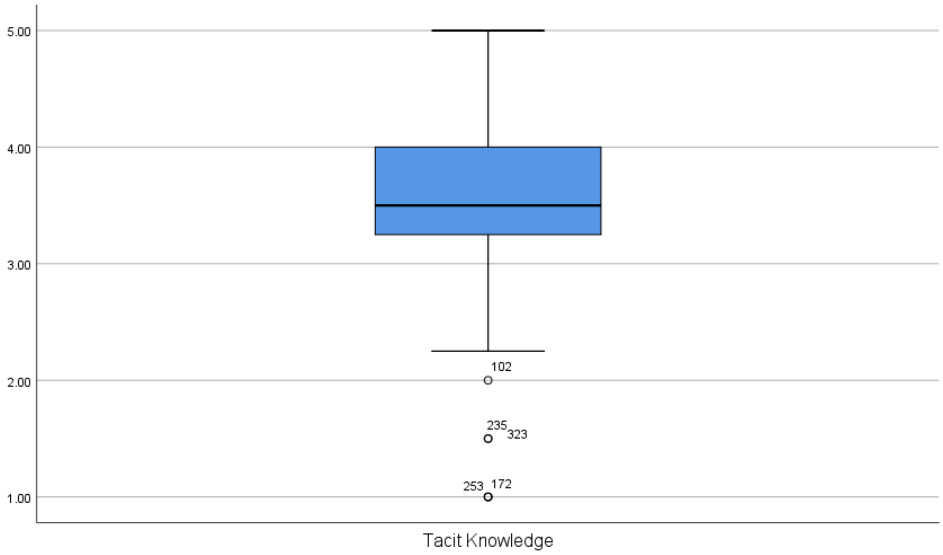
Tacit Knowledge (TK_CV)

- **Histogram**



There appears to be some potential outliers (to the left side of the histogram) that are more than 3 standard deviations from the mean of 3.61 but it is not clear how many there are.

➢ **Boxplot**



There are no extreme scores (definite outliers), 3 or more box lengths from the upper or lower edge of the box represented by an asterisk (*). However, there are five scores (cases no. 102, 172, 235, 253 and 323) with values between 1.5 and 3 box lengths from

the lower edge of the box represented by a circle (o) which may be designated as potential outliers.

➢ **Standardised (z) scores**

Using SPSS software, examine the data-file for new variable ZTK_CV; finally identify outliers on the basis of their standardised (z) scores: cases with standardised scores with an absolute value above 3.29 (p<.001) are classified as potential outliers.

	N	Minimum	Maximum	Mean	Std. Deviation
Tacit Knowledge	340	1.00	5.00	3.6088	0.62777
Composite Variable					
Valid N (listwise)	340				

A visual examination of the ZTK_CV data-view column in the data-file, out of the 340 cases, five cases had absolute values of their z scores in excess of 3.29 (p< .001) as follows

Case id no.	Standardised (z) score
172	-4.15570
205	-4.15570
235	-3.35923
253	-4.15570
323	-3.35923

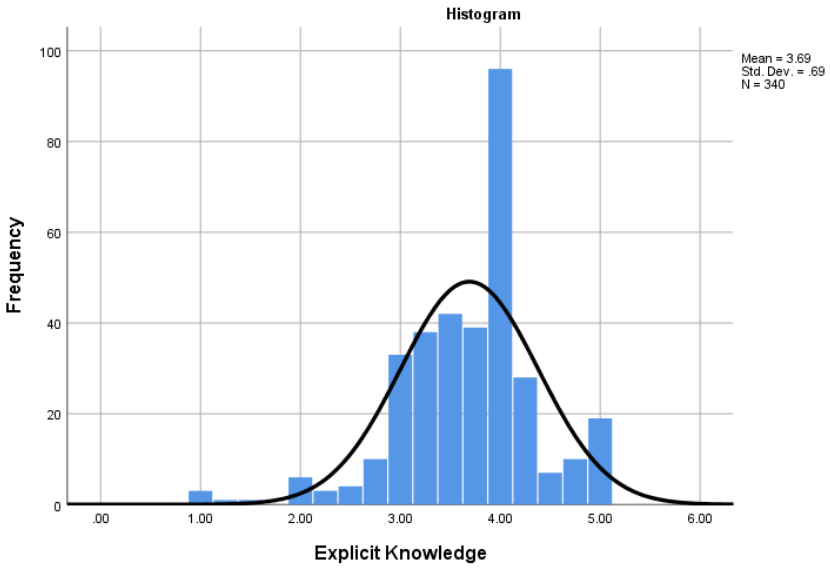
These z-score findings indicate that cases no. 172, 205, 235, 253 and 323 are definite outliers as each has an absolute z score value exceeding 3.29 (p < .001), even though they were designated as only potential outliers in the boxplot analysis above. But this is not surprising as these cases, although between 1.5 to 3 box lengths from the lower edge of the box, are the furthest away from the lower edge of the box. Therefore, it can be concluded that there are five univariate outliers with respect to the composite variable TK_CV.

Reporting univariate outlier analysis of the TK_CV composite variable

In an attempt to identify univariate outliers for the variable TK_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified five definite outliers (cases 172, 205, 235, 253 and 323). Each of these respondents displayed standard scores with an absolute value in excess of 3.29 ($p < .001$).

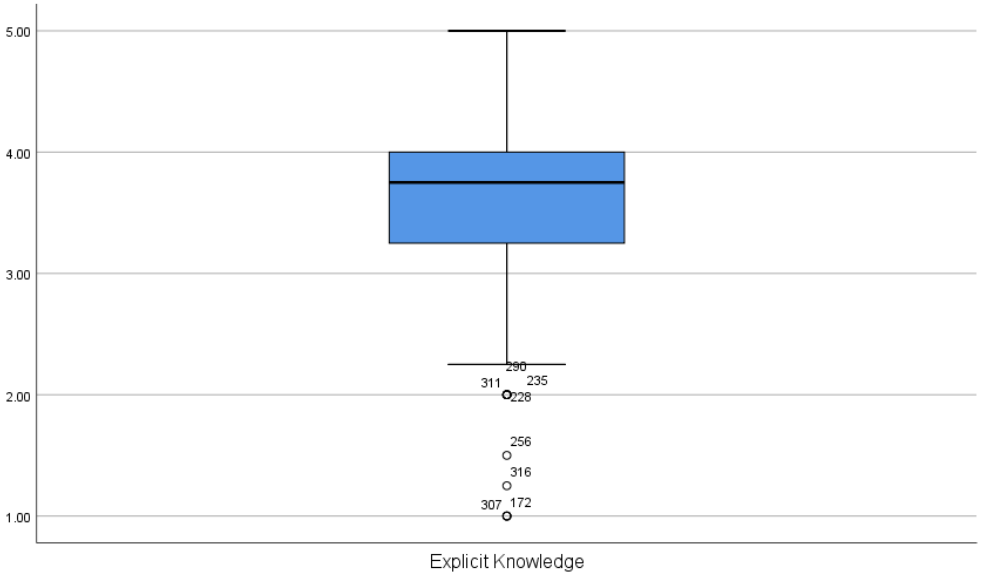
Explicit Knowledge (EK_CV)

- **Histogram**



There appears to be some potential outliers (to the left side of the histogram) that are more than 3 standard deviations from the mean of 3.69 but It is not clear how many there are.

➢ **Boxplot**



There are no extreme scores (definite outliers) from the upper or lower edge of the box represented by an asterisk (*). However, there are 8 scores (cases no. 172, 228, 230, 235, 256, 307, 311 and 316) with values between 1.5 and 3 box lengths from the lower edge of the box represented by a circle (o) which may be designated as potential outliers.

➢ **Standardised (z) scores**

Using SPSS software, examine the data-file for new variable ZEK_CV; finally identify outliers on the basis of their standardised (z) scores: cases with standardised scores with an absolute value above 3.29 (p<.001) are classified as potential outliers.

	N	Minimum	Maximum	Mean	Std. Deviation
Explicit Knowledge	340	1.00	5.00	3.6904	0.69018
Composite Variable					
Valid N (listwise)	340				

A visual examination of the ZEK_CV data-view column in the data-file, out of the 340 cases, three cases had absolute values of their z scores in excess of 3.29 (p< .001) as follows:

Case id no.	Standardised (z) score
172	-3.89845
307	-3.89818
316	-3.53596

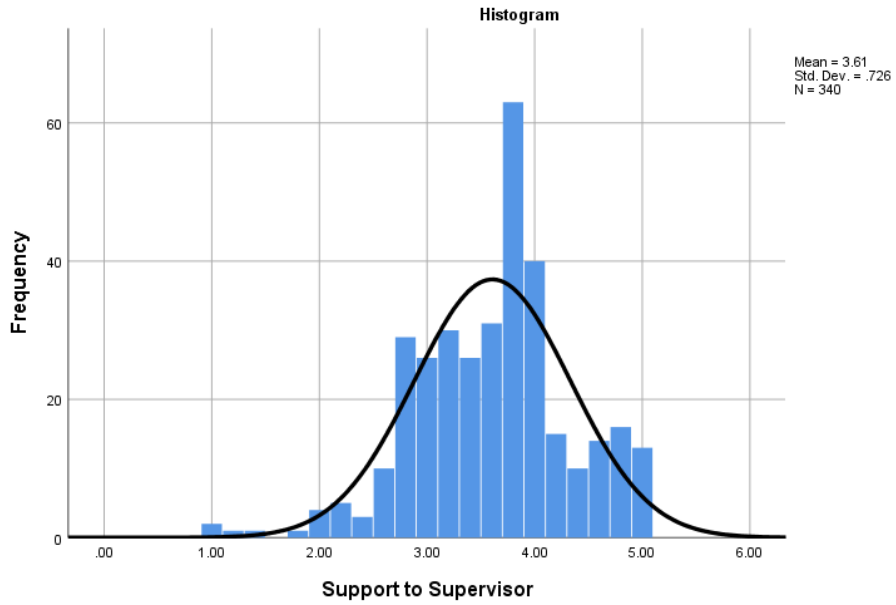
These z-score findings indicate that cases no. 172, 307 and 316 are definite outliers as each has an absolute z score value exceeding 3.29 ($p < .001$), even though they were designated as only potential outliers in the boxplot analysis above. But this is not surprising as these cases, although between 1.5 to 3 box lengths from the lower edge of the box, are the furthest away from the lower edge of the box. However, cases no. 228, 230, 235, 256 and 311 identified in the boxplot analysis above as potential outliers, do not qualify as definite outliers in the z-score analysis. Therefore, it can be concluded that there are three univariate outliers with respect to the composite variable EK_CV.

Reporting univariate outlier analysis of the TK_CV composite variable

In an attempt to identify univariate outliers for the variable EK_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified three definite outliers (cases no. 12, 307 and 316). Each of these respondents displayed standard scores with an absolute value in excess of 3.29 ($p< .001$).

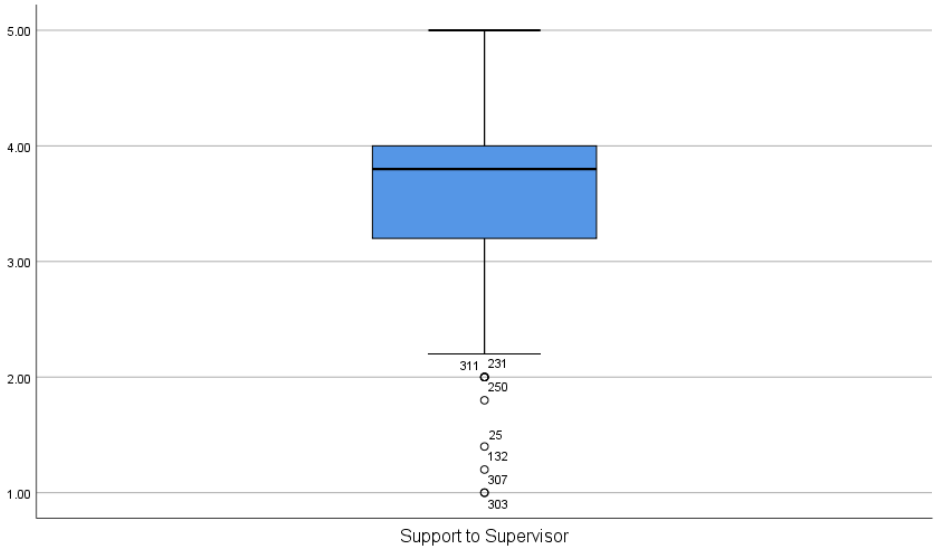
Support to Supervisor (SS_CV)

- **Histogram**



There appears to be some potential outliers (to the left side of the histogram) that are more than 3 standard deviations from the mean of 3.61 but It is not clear how many there are.

➢ **Boxplot**



There are no extreme scores (definite outliers) from the upper or lower edge of the box represented by an asterisk (*). However, there are 7 scores (cases no. 25, 132, 231, 250,

303, 307 and 311) with values between 1.5 and 3 box lengths from the lower edge of the box represented by a circle (o) which may be designated as potential outliers.

➢ **Standardised (z) scores**

Using SPSS software, examine the data-file for new variable ZSS_CV; finally identify outliers on the basis of their standardised (z) scores: cases with standardised scores with an absolute value above 3.29 (p<.001) are classified as potential outliers.

	N	Minimum	Maximum	Mean	Std. Deviation
Support to Supervisor	340	1.00	5.00	3.6071	0.72605
Composite Variable					
Valid N (listwise)	340				

A visual examination of the ZSS_CV data-view column in the data-file, out of the 340 cases, three cases had absolute values of their z scores in excess of 3.29 (p< .001) as follows:

Case id no.	Standardised (z) score
132	-3.31528
303	-3.59075
307	-3.59157

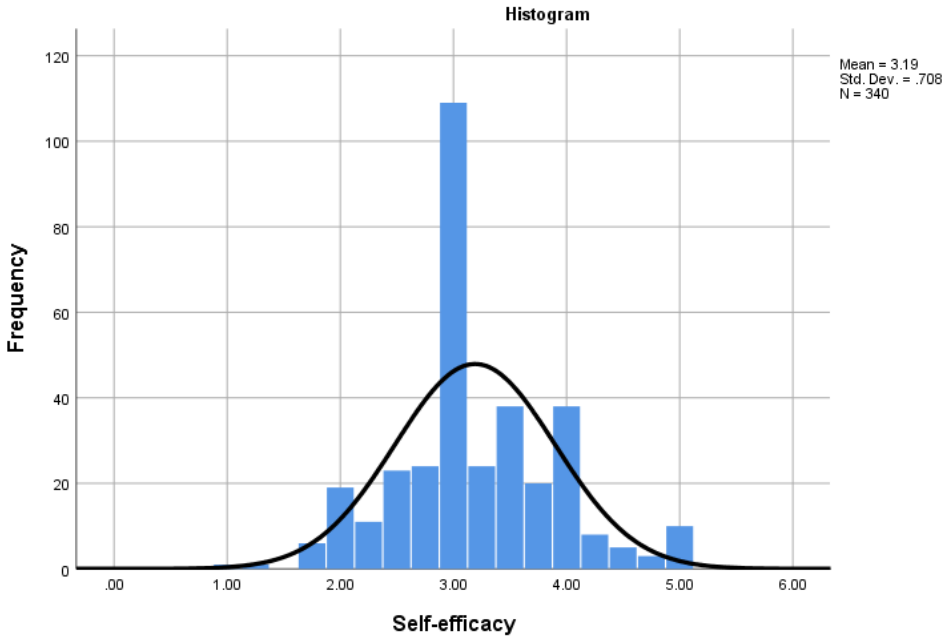
These z-score findings indicate that cases no. 132, 303 and 307 are definite outliers as each has an absolute z score value exceeding 3.29 (p < .001), even though they were designated as only potential outliers in the boxplot analysis above. But this is not surprising as these cases, although between 1.5 to 3 box lengths from the lower edge of the box, are the furthest away from the lower edge of the box. However, cases no. 25, 231, 250 and 311 identified in the boxplot analysis above as potential outliers, do not qualify as definite outliers in the z-score analysis. Therefore, it can be concluded that there are three univariate outliers with respect to the composite variable SS_CV.

Reporting univariate outlier analysis of the SS_CV composite variable

In an attempt to identify univariate outliers for the variable SS_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified three definite outliers (cases no. 132, 303 and 307). Each of these respondents displayed standard scores with an absolute value in excess of 3.29 ($p < .001$).

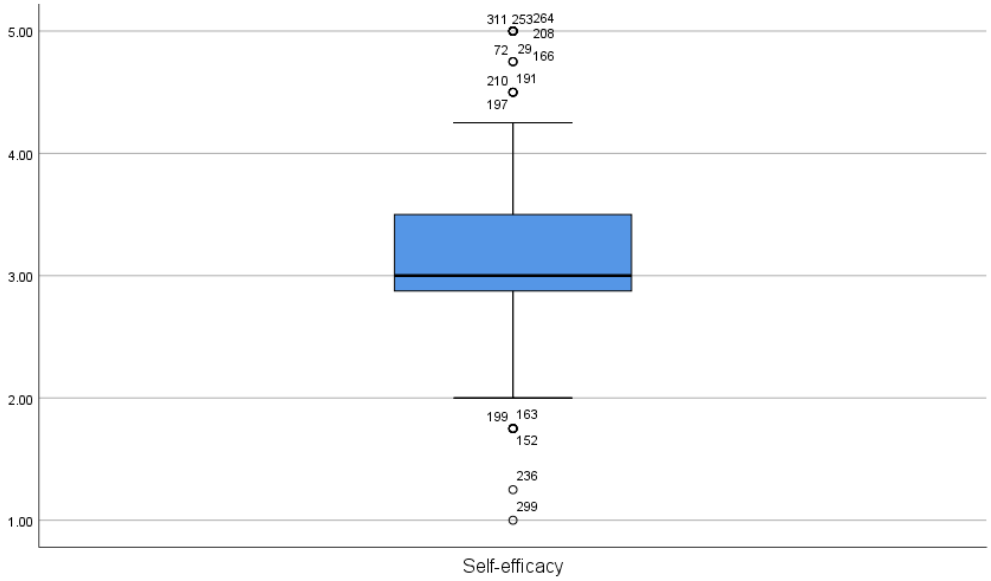
Self-efficacy (SE_CV)

➢ **Histogram**



There appears to be some potential outliers (to the left and right sides of the histogram) that are more than 3 standard deviations from the mean of 3.19 but It is not clear how many there are.

➢ **Boxplot**



There are no extreme scores (definite outliers) from the lower or upper edge of the box represented by an asterisk (*). However, 5 scores (cases 152, 163, 199, 236 and 299) from the lower edge of the box with values between 1.5 and 3 represented by a circle (o) and 10 scores (cases 29, 72, 166, 191, 197, 208, 210, 253, 264 and 311) from upper edge of the box with values between 3.5 and 5 which may be designated to be potential outliers.

➢ **Standardised (z) scores**

Using SPSS software, examine the data-file for new variable ZSE_CV; finally identify outliers on the basis of their standardised (z) scores: cases with standardised scores with an absolute value above 3.29 ($p<.001$) are classified as potential outliers.

	N	Minimum	Maximum	Mean	Std. Deviation
Self-efficacy	340	1.00	5.00	3.1904	0.70759
Composite Variable					
Valid N (listwise)	340				

A visual examination of the ZSE_CV data-view column in the data-file, out of the 340 cases, there are no cases with absolute values of their z scores in excess of 3.29 ($p< .001$).

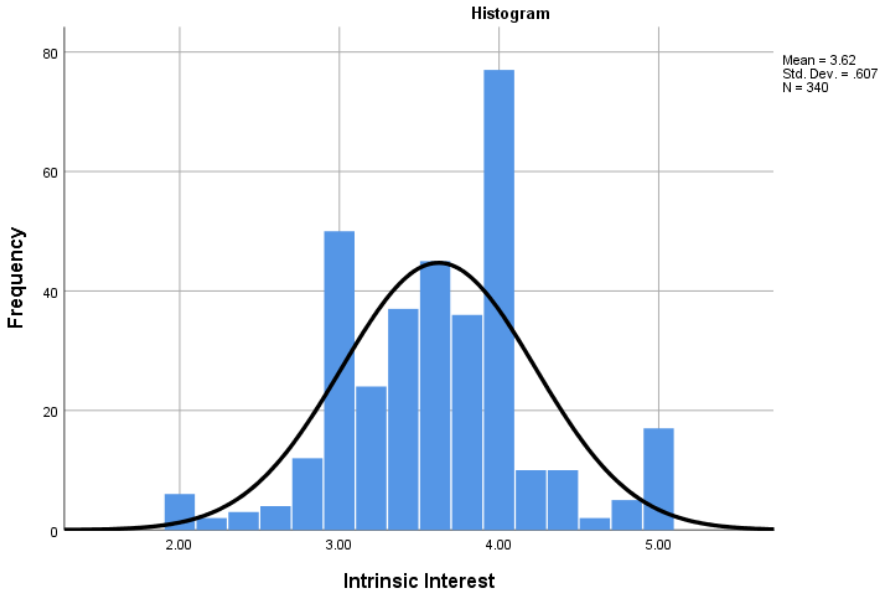
Therefore, it can be concluded that there are no univariate outliers with respect to the composite variable SE_CV.

Reporting univariate outlier analysis of the SE_CV composite variable

In an attempt to identify univariate outliers for the variable SE_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified no definite outliers. None of the respondents displayed standard scores with an absolute value in excess of 3.29 (p< .001).

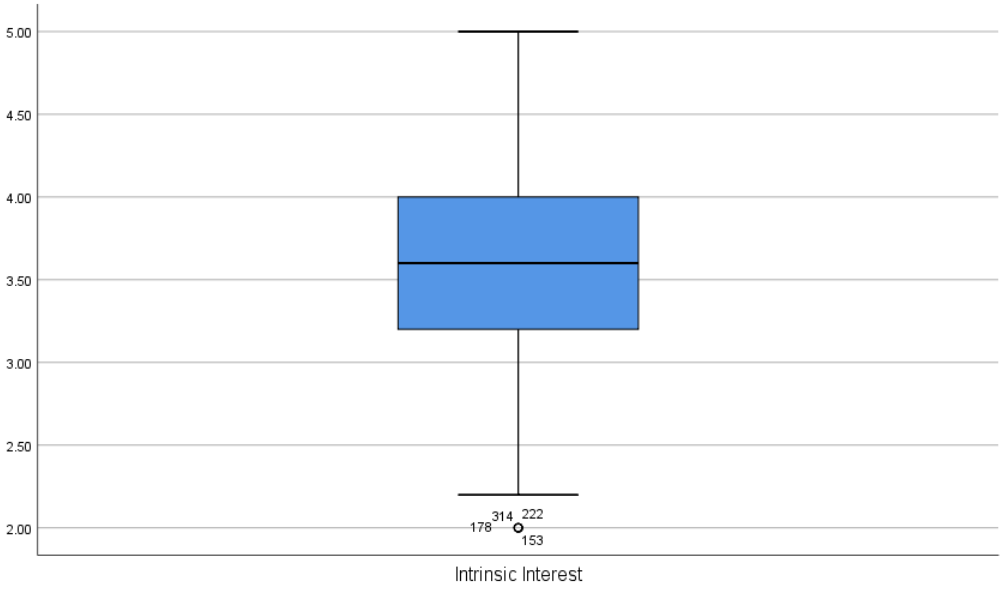
Intrinsic Interest (IT_CV)

➢ **Histogram**



There appears to be some potential outliers (to the left side of the histogram) that are more than 3 standard deviations from the mean of 3.62 but it is not clear how many there are.

➢ **Boxplot**



There are no extreme scores, indicating definite outliers from either the upper or lower edge of the box that is represented by an asterisk (*) and 4 scores (cases no. 153, 178, 222 and 314) with values between 1.5 and 3 box lengths from the lower edge of the box represented by a circle (o) designated as potential outliers.

➢ **Standardised (z) scores**

Using SPSS software, examine the data-file for new variable ZIT_CV; finally identify outliers on the basis of their standardised (z) scores: cases with standardised scores with an absolute value above 3.29 (p<.001) are classified as potential outliers.

	N	Minimum	Maximum	Mean	Std. Deviation
Intrinsic Interest	340	2.00	5.00	3.6212	0.60657
Composite Variable					
Valid N (listwise)	340				

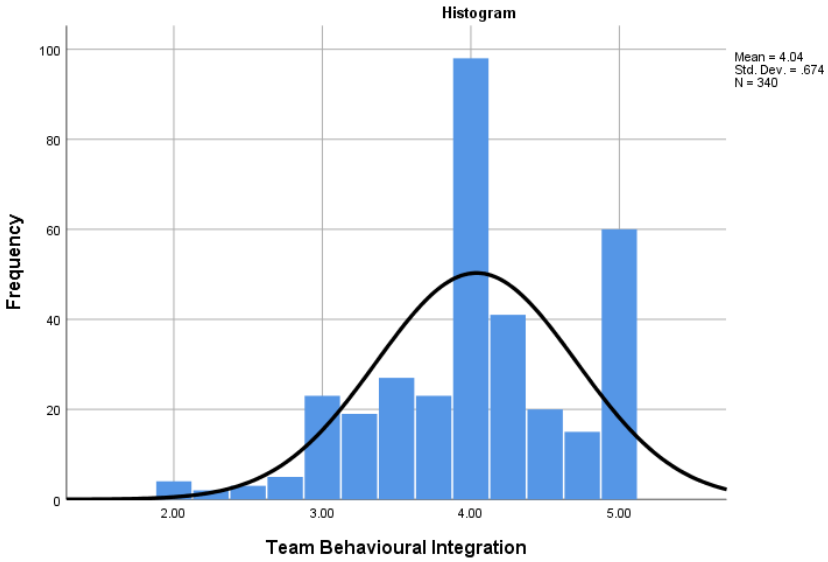
A visual examination of the ZIT_CV data-view column in the data-file, out of the 340 cases, there are no cases with absolute values of their z scores in excess of 3.29 (p< .001). Therefore, it can be concluded that there are no univariate outliers with respect to the composite variable IT_CV.

Reporting univariate outlier analysis of the IT_CV composite variable

In an attempt to identify univariate outliers for the variable IT_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified no definite outliers. None of the respondents displayed standard scores with an absolute value in excess of 3.29 ($p < .001$).

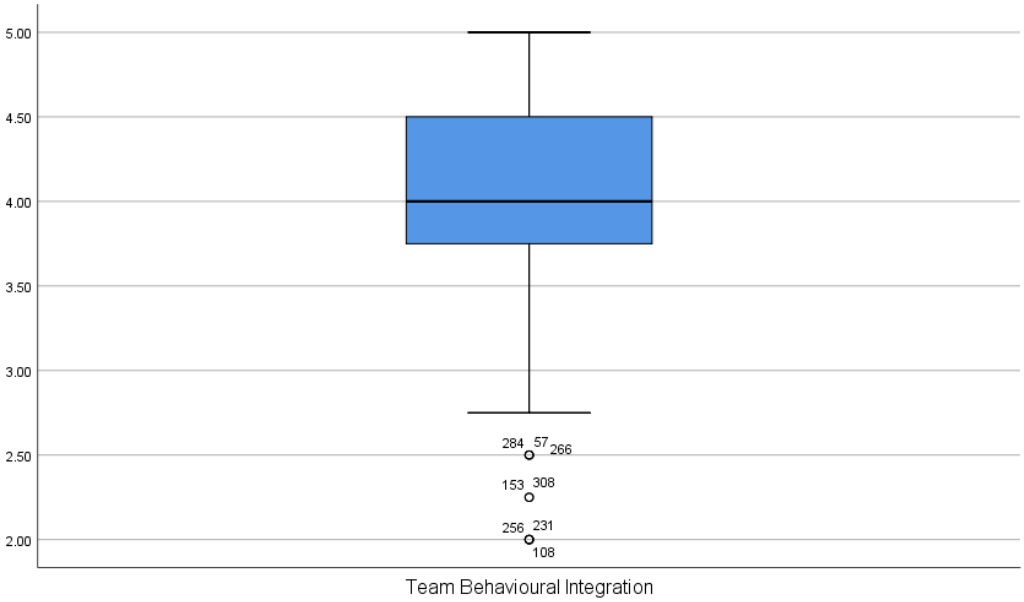
Team Behavioural Integration (TB_CV)

➢ **Histogram**



There appears to be some potential outliers (to the left side of the histogram) that are more than 3 standard deviations from the mean of 4.04 but it is not clear how many there are.

➢ **Boxplot**



There are no extreme scores, indicating definite outliers from either the upper or lower edge of the box that is represented by an asterisk (*) and 8 scores (cases no. 57, 108, 153, 231, 256, 266, 284 and 308) with values between 1.5 and 3 box lengths from the lower edge of the box represented by a circle (o) designated as potential outliers.

➢ **Standardised (z) scores**

Using SPSS software, examine the data-file for new variable ZTI_CV; finally identify outliers on the basis of their standardised (z) scores: cases with standardised scores with an absolute value above 3.29 ($p<.001$) are classified as potential outliers.

	N	Minimum	Maximum	Mean	Std. Deviation
Team Behavioural Integration	340	2.00	5.00	4.0375	0.67419
Composite Variable					
Valid N (listwise)	340				

A visual examination of the ZTI_CV data-view column in the data-file, out of the 340 cases, there are no cases with absolute values of their z scores in excess of 3.29

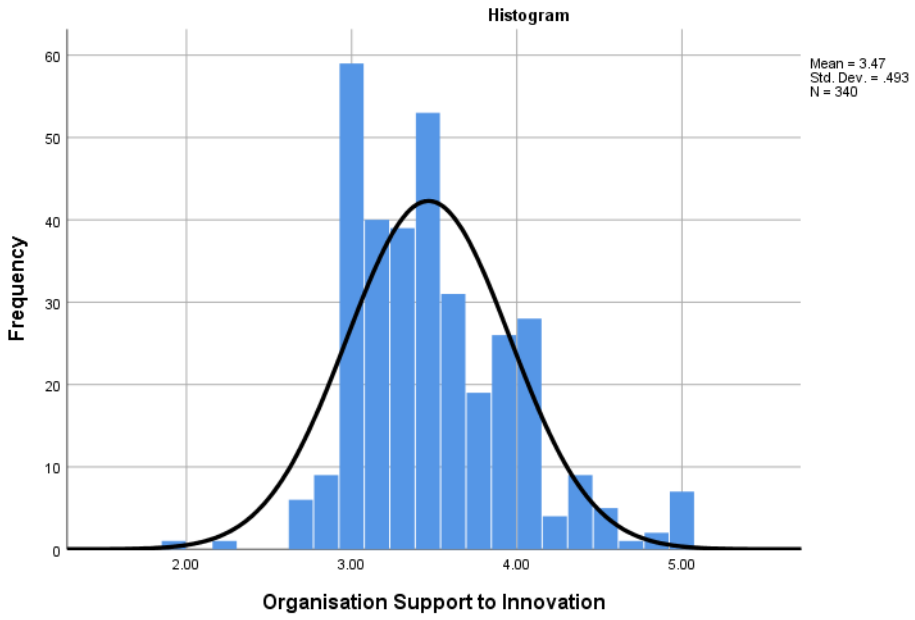
(p< .001). Therefore, it can be concluded that there are no univariate outliers with respect to the composite variable TI_CV.

Reporting univariate outlier analysis of the TI_CV composite variable

In an attempt to identify univariate outliers for the variable TI_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified no definite outliers. None of the respondents displayed standard scores with an absolute value in excess of 3.29 (p< .001).

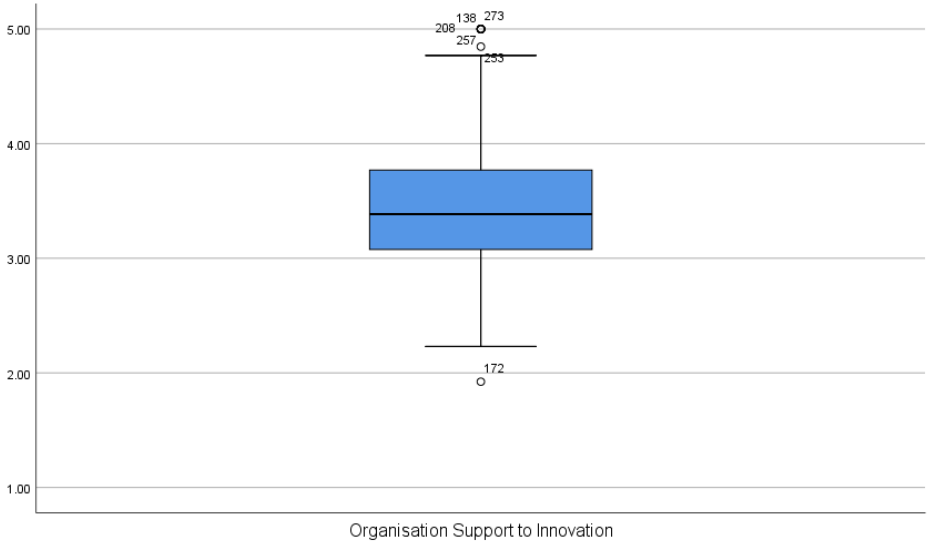
Organisation Support for Innovation (OS_CV)

- **Histogram**



There appears to be some potential outliers (to the left and right sides of the histogram) that are more than 3 standard deviations from the mean of 3.47 but it is not clear how many there are.

➢ **Boxplot**



There are no extreme scores (definite outliers) from the lower or upper edge of the box represented by an asterisk (*). However, 1 score (case no 172) from the lower edge of the box with values between 1.5 and 3 represented by a circle (o) and 5 scores (cases 138, 208, 233, 257 and 273) from upper edge of the box with values between 3.5 and 5 which may be designated to be potential outliers.

➢ **Standardised (z) scores**

Using SPSS software, examine the data-file for new variable ZOS_CV; finally identify outliers on the basis of their standardised (z) scores: cases with standardised scores with an absolute value above 3.29 ($p<.001$) are classified as potential outliers.

	N	Minimum	Maximum	Mean	Std. Deviation
Organisation Support for Innovation	340	1.92	5.00	3.4654	0.49331
Composite Variable					
Valid N (listwise)	340				

A visual examination of the ZOS_CV data-view column in the data-file, out of the 340 cases, there are no cases with absolute values of their z scores in excess of 3.29

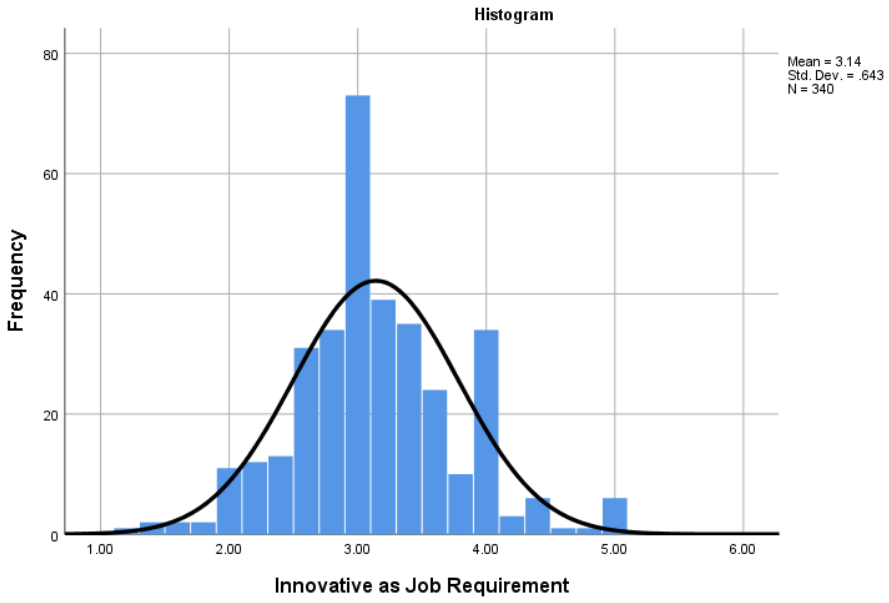
(p< .001). Therefore, it can be concluded that there are no univariate outliers with respect to the composite variable OS_CV.

Reporting univariate outlier analysis of the OS_CV composite variable

In an attempt to identify univariate outliers for the variable OS_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified no definite outliers. None of the respondents displayed standard scores with an absolute value in excess of 3.29 (p< .001).

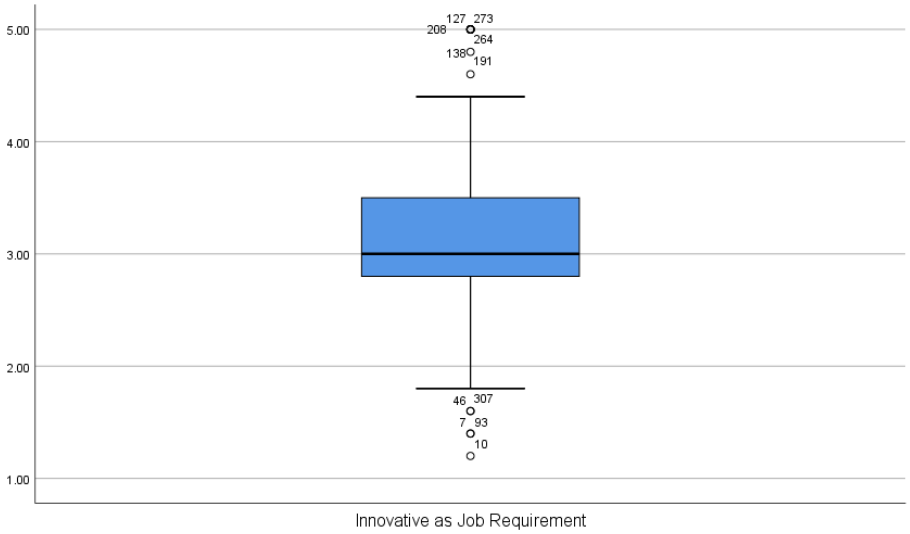
Innovative as Job Requirement (JR_CV)

- **Histogram**



There appears to be some potential outliers (to the left and right sides and right side of the histogram) that are more than 3 standard deviations from the mean of 3.14 but it is not clear how many there are.

➢ **Boxplot**



There are no extreme scores (definite outliers) from the lower or upper edge of the box represented by an asterisk (*). However, 5 score (case no 7, 10, 46, 93 and 307) from the lower edge of the box with values between 1.5 and 3 represented by a circle (o) and 6 scores (cases 127, 138, 191, 208, 264 and 273) from upper edge of the box with values between 3.5 and 5 which may be designated to be potential outliers.

➢ **Standardised (z) scores**

Using SPSS software, examine the data-file for new variable ZJR_CV; finally identify outliers on the basis of their standardised (z) scores: cases with standardised scores with an absolute value above 3.29 (p<.001) are classified as potential outliers.

➢

	N	Minimum	Maximum	Mean	Std. Deviation
Innovative as Job Requirement	340	1.20	5.00	3.1406	0.64309
Composite Variable					
Valid N (listwise)	340				

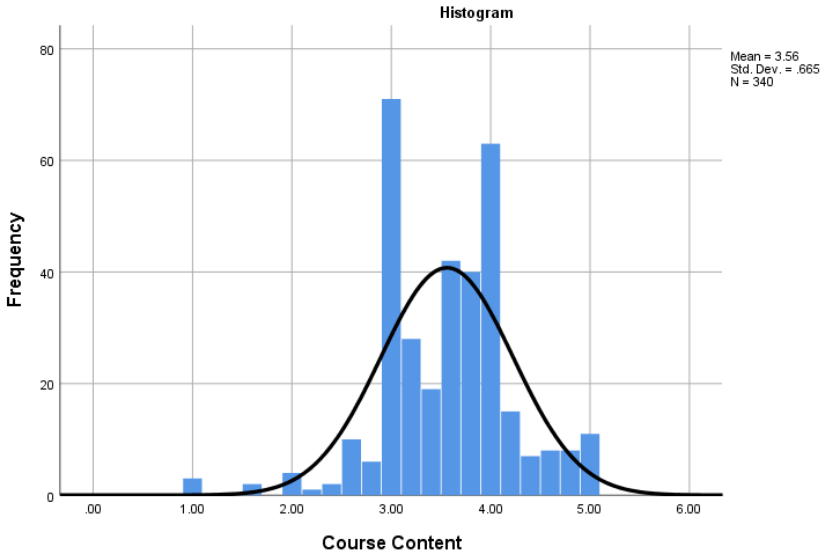
A visual examination of the ZJR_CV data-view column in the data-file, out of the 340 cases, there are no cases with absolute values of their z scores in excess of 3.29 (p< .001). Therefore, it can be concluded that there are no univariate outliers with respect to the composite variable JR_CV.

Reporting univariate outlier analysis of the JR_CV composite variable

In an attempt to identify univariate outliers for the variable JR_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified no definite outliers. None of the respondents displayed standard scores with an absolute value in excess of 3.29 ($p < .001$).

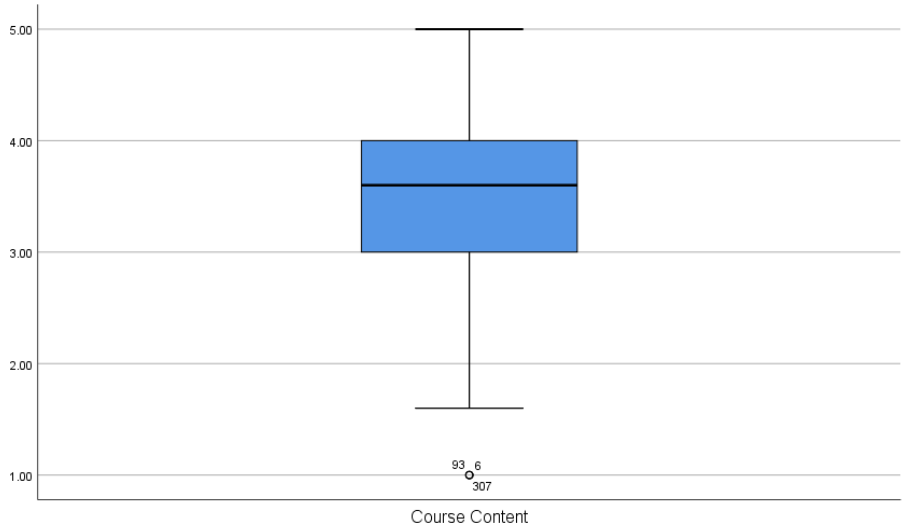
Course Content (CC_CV)

- **Histogram**



There appears to be some potential outliers (to the left side of the histogram) that are more than 3 standard deviations from the mean of 3.56 but it is not clear how many there are.

- **Boxplot**



There are no definite outliers from the lower edge of the box represented by an asterisk (*). However, 3 scores (cases no. 6, 93 and 307) with values between 1.5 and 3 box lengths from the lower edge of the box represented by a circle (o) which may be designated to be potential outliers.

➢ **Standardised (z) scores**

Using SPSS software, examine the data-file for new variable ZCC_CV; finally identify outliers on the basis of their standardised (z) scores: cases with standardised scores with an absolute value above 3.29 (p<.001) are classified as potential outliers.

	N	Minimum	Maximum	Mean	Std. Deviation
Course Content	340	1.00	5.00	3.5600	0.66540
Composite Variable					
Valid N (listwise)	340				

A visual examination of the ZCC_CV data-view column in the data file, out of the 340 cases, three cases had absolute values of their z scores in excess of 3.29 (p< .001) as follows:

Case id no.	Standardised (z) score
6	-3.84729
93	-3.87499
307	-3.45693

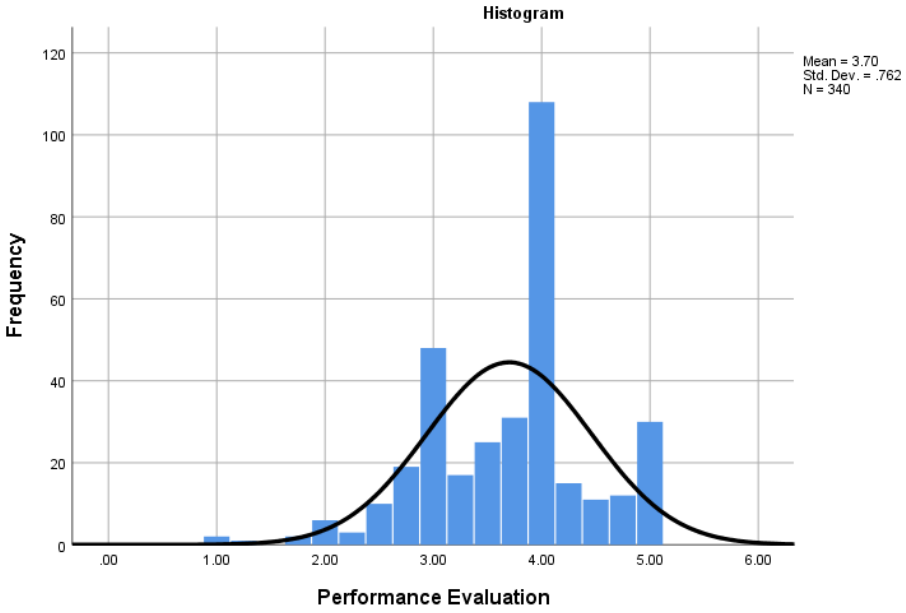
Cases no. 6, 93 and 307 are identified as potential outliers in the boxplot, matches the same three cases that exceed the criterion z score absolute value of 3.29 (p< .001). Therefore, there are three univariate outliers with respect to the composite variable CC_CV.

Reporting univariate outlier analysis of the CC_CV composite variable

In an attempt to identify univariate outliers for the variable CC_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified three definite outliers (cases no. 6, 93 and 307). Each of these respondents displayed standard scores with an absolute value in excess of 3.29 (p< .001).

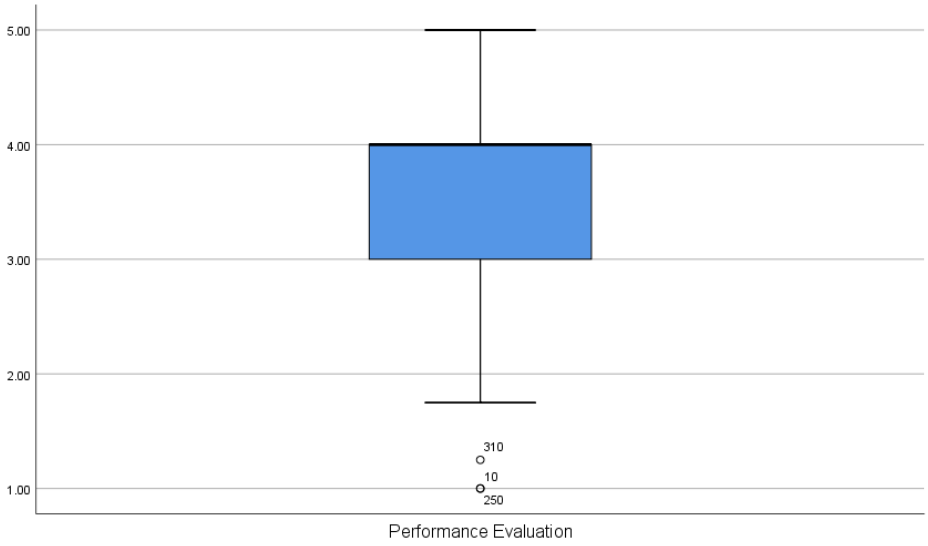
Performance Evaluation (PE_CV)

- **Histogram**



There appears to be some potential outliers (to the left side of the histogram) that are more than 3 standard deviations from the mean of 3.70 but it is not clear how many there are.

➢ **Boxplot**



There are no definite outliers that is 3 or more box lengths from the lower edge of the box represented by an asterisk (*). However, three scores (cases no.10, 250 and 310) with values between 1.5 and 3 box lengths from the lower edge of the box represented by a circle (o) which may be designated to be potential outliers.

➢ **Standardised (z) scores**

Using SPSS software, examine the data-file for new variable ZPE_CV; finally identify outliers on the basis of their standardised (z) scores: cases with standardised scores with an absolute value above 3.29 (p<.001) are classified as potential outliers.

	N	Minimum	Maximum	Mean	Std. Deviation
Performance Evaluation	340	1.00	5.00	3.7000	0.76164
Composite Variable					
Valid N (listwise)	340				

A visual examination of the ZPE_CV data-view column in the data file, out of the 340 cases, two cases had absolute values of their z scores in excess of 3.29 (p< .001) as follows:

Case id no.	Standardised (z) score
10	-3.54500
250	-3.50400

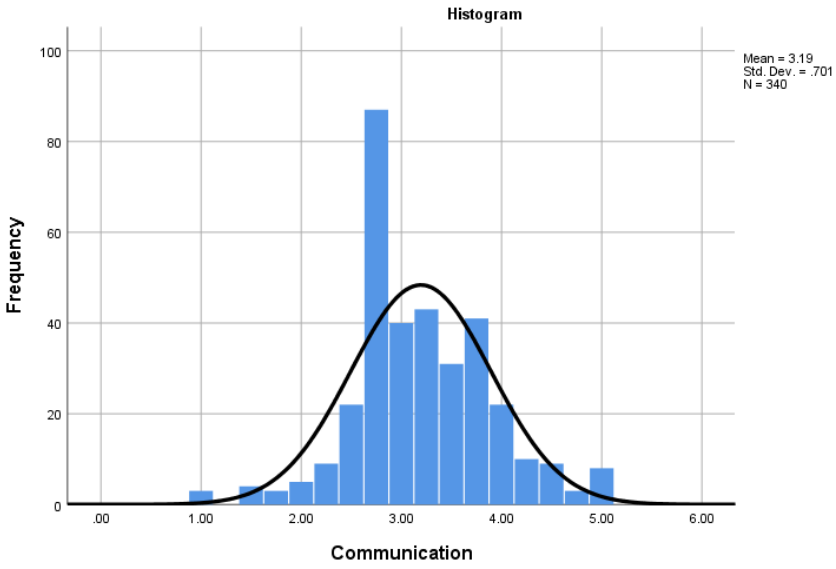
Cases no. 10 and 250 identified as potential outliers in the boxplot, matches the same two cases that exceed the criterion z score absolute value of 3.29 (p< .001). On the other hand, case no. 320 identified as a potential outlier in the boxplot, does not qualify as an outlier on the basis of the absolute value its z scores is below 3.29 (p< .001). Therefore, there are two univariate outliers with respect to the composite variable PE_CV.

Reporting univariate outlier analysis of the PE_CV composite variable

In an attempt to identify univariate outliers for the variable PE_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified two definite outliers (cases no. 10 and 250). Each of these respondents displayed standard scores with an absolute value in excess of 3.29 (p< .001).

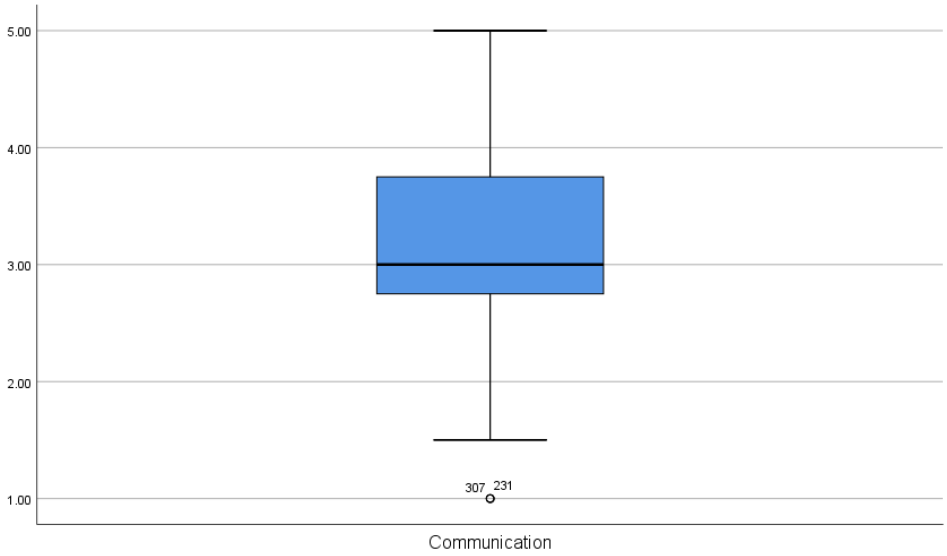
Communication (CM_CV)

➢ **Histogram**



There appears to be some potential outliers (to the left side of the histogram) that are more than 3 standard deviations from the mean of 3.19 but it is not clear how many there are.

➢ **Boxplot**



There are no definite outliers from the lower edge of the box represented by an asterisk (*). However, 2 scores (cases no. 231 and 307) with values between 1.5 and 3 box lengths from the lower edge of the box represented by a circle (o) which may be designated to be potential outliers.

➢ **Standardised (z) scores**

Using SPSS software, examine the data-file for new variable ZCM_CV; finally identify outliers on the basis of their standardised (z) scores: cases with standardised scores with an absolute value above 3.29 (p<.001) are classified as potential outliers.

	N	Minimum	Maximum	Mean	Std. Deviation
Communication	340	1.00	5.00	3.1941	0.70069
Composite Variable					
Valid N (listwise)	340				

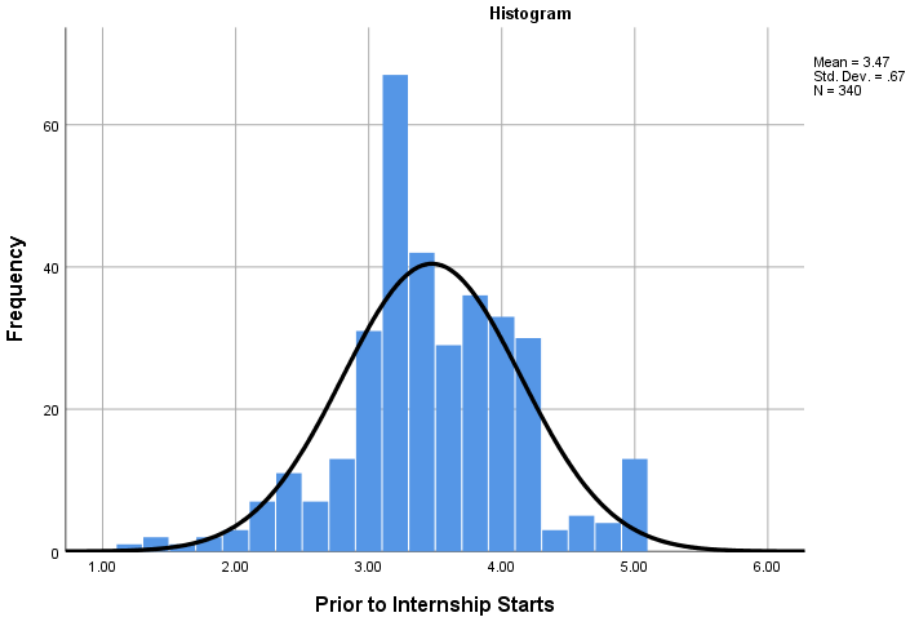
A visual examination of the ZCM_CV data-view column in the data-file, out of the 340 cases, there are no cases with absolute values of their z scores in excess of 3.29 ($p < .001$). Therefore, it can be concluded that there are no univariate outliers with respect to the composite variable CM_CV.

Reporting univariate outlier analysis of the CM_CV composite variable

In an attempt to identify univariate outliers for the variable CM_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified no definite outliers. None of the respondents displayed standard scores with an absolute value in excess of 3.29 ($p < .001$).

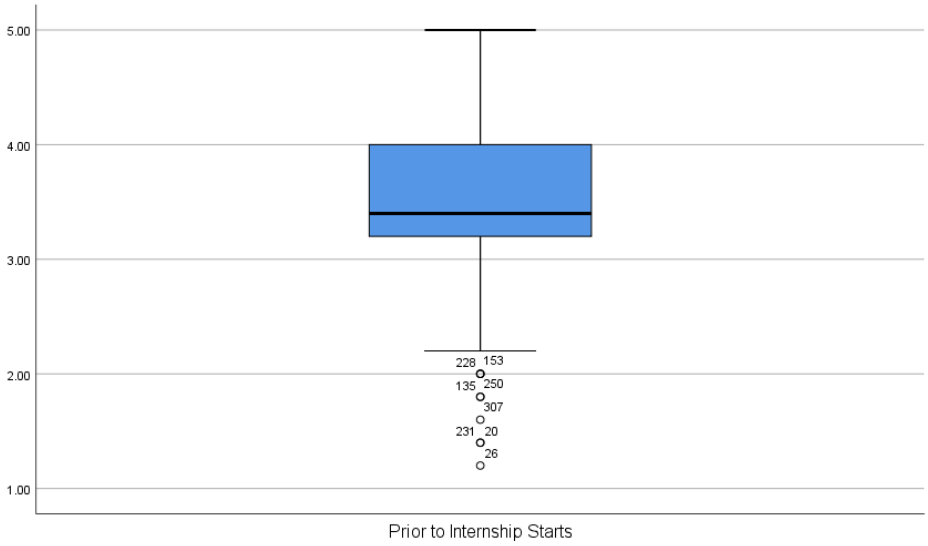
Planning Prior Internship Starts (PP_CV)

➢ **Histogram**



There appears to be some potential outliers (to the left side of the histogram) that are more than 3 standard deviations from the mean of 3.47 but it is not clear how many there are.

➢ **Boxplot**



There are no definite outliers from the lower edge of the box represented by an asterisk (*). However, 8 scores (cases no. 20, 26, 135, 153, 228, 231, 250 and 307) with values between 1.5 and 3 box lengths from the lower edge of the box represented by a circle (o) which may be designated to be potential outliers.

➢ **Standardised (z) scores**

Using SPSS software, examine the data-file for new variable ZPP_CV; finally identify outliers on the basis of their standardised (z) scores: cases with standardised scores with an absolute value above 3.29 (p<.001) are classified as potential outliers.

	N	Minimum	Maximum	Mean	Std. Deviation
Planning Prior to Internship Start	340	1.20	5.00	3.4747	0.67045
Composite Variable					
Valid N (listwise)	340				

A visual examination of the ZPP_CV data-view column in the data file, out of the 340 cases, one case had absolute values of their z scores in excess of 3.29 (p< .001) as follows:

Case id no.	Standardised (z) score
26	-3.39279

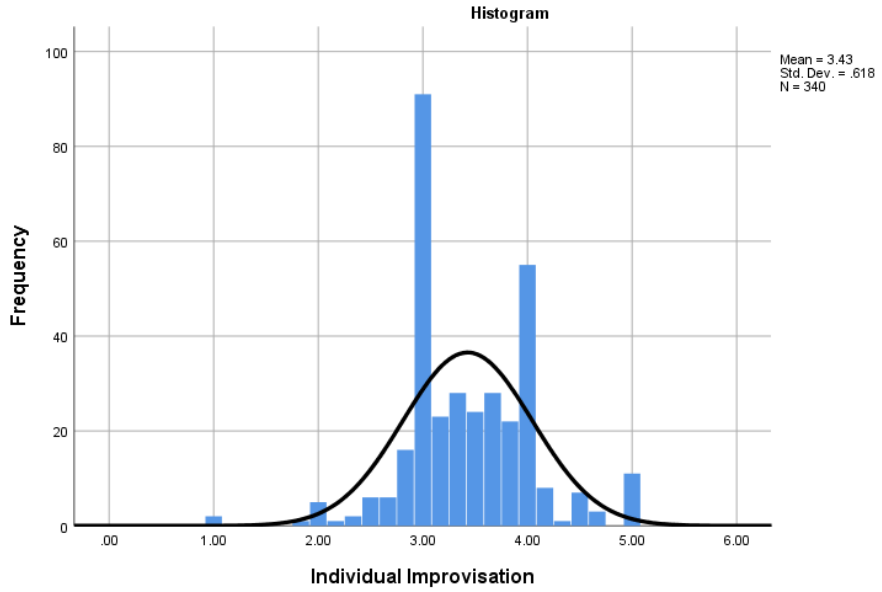
These z-score findings indicate that case no. 26 is definite outliers as it has an absolute z score value exceeding 3.29 ($p < .001$), even though it was designated as only potential outliers in the boxplot analysis above. But this is not surprising as this case, although between 1.5 to 3 box lengths from the lower edge of the box, is the furthest away from the lower edge of the box. However, cases no. 20, 135, 153, 228, 231, 250 and 307 identified in the boxplot analysis above as potential outliers, do not qualify as definite outliers in the z-score analysis. Therefore, it can be concluded that there are one univariate outliers with respect to the composite variable PP_CV.

Reporting univariate outlier analysis of the PP_CV composite variable

In an attempt to identify univariate outliers for the variable PP_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified one definite outlier (cases no. 26). Each of these respondents displayed standard scores with an absolute value in excess of 3.29 ($p< .001$).

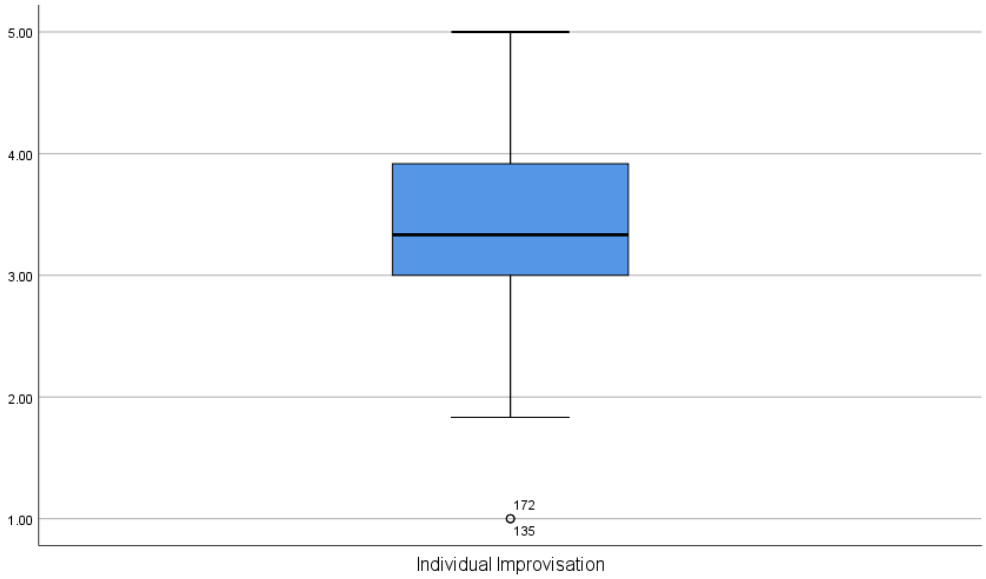
Individual Improvisation (II_CV)

➢ **Histogram**



There appears to be some potential outliers (to the left side of the histogram) that are more than 3 standard deviations from the mean of 3.43 but it is not clear how many there are.

➢ **Boxplot**



There are no definite outliers from the lower edge of the box represented by an asterisk (*). However, 2 scores (cases no. 135 and 172) with values between 1.5 and 3 box lengths from the lower edge of the box represented by a circle (o) which may be designated to be potential outliers.

➢ **Standardised (z) scores**

Using SPSS software, examine the data-file for new variable ZII_CV; finally identify outliers on the basis of their standardised (z) scores: cases with standardised scores with an absolute value above 3.29 (p<.001) are classified as potential outliers.

	N	Minimum	Maximum	Mean	Std. Deviation
Individual Improvisation	340	1.00	5.00	3.4275	0.61844
Composite Variable					
Valid N (listwise)	340				

A visual examination of the ZII_CV data-view column in the data file, out of the 340 cases, four cases had absolute values of their z scores in excess of 3.29 (p< .001) as follows:

Case id no.	Standardised (z) score
135	-3.92515
172	-3.82595

Cases no. 135 and 172 identified as potential outliers in the boxplot, matches the same two cases that exceed the criterion z score absolute value of 3.29 (p< .001). Therefore, there are two univariate outliers with respect to the composite variable II_CV.

Reporting univariate outlier analysis of the II_CV composite variable

In an attempt to identify univariate outliers for the variable II_CV, histograms and box-plots were visually inspected and standard scores were calculated for each respondent. This analysis identified two definite outliers (cases no. 135 and 172). Each of these respondents displayed standard scores with an absolute value in excess of 3.29 (p< .001).

Summary univariate outliers identified on the basis of standardised (z) scores

Internal/Ratio=scaled Variable	Univariate Outliers (Case id No.)
CT_CV	42, 172
PA_CV	172, 306, 318
TK_CV	172, 205, 235, 253, 323
EK_CV	172, 307, 316
SS_CV	132, 303, 307
SE_CV	Nil
IT_CV	Nil
TI_CV	Nil
OS_CV	Nil
JR_CV	Nil
CC_CV	6, 93, 307
PE_CV	10, 250
CM_CV	Nil
PP_CV	26
II_CV	135, 172

Note:
Case no. 172 is a univariate outlier common to CT_CV, PA_CV, TK_CV, EK_CV and II_CV.

Case no. 307 is a univariate outlier common to EK_CV, SS_CV and CC_CV.

Case no. 316 is a univariate outlier common to EK_CV and SS_CV.

5.3.1.2 Testing for Multivariate Outliers

Multivariate outliers are individuals who have an unusual pattern of responses across a number of different variables, looked at as a set together, notwithstanding that sometimes they have z scores within the expected range for each variable examined separately (Manning Munro, 2004).

Multivariate outliers can be detected using the SPSS Statistics software by calculating the Mahalanobis distance (MD) score of each respondent and if the value of this Mahalanobis distance (MD) is greater than the critical value of a χ^2 statistic with degree of freedom

equal to the number of variables entered into the independent variable list and $p < .001$, then that respondent is deemed to be a multivariate outlier (Manning & Munro, 2004).

Referring to statistics chi-square table for the critical value, a $\chi 2$ (chi-square) statistic, with degrees of freedom equal to the number of independent variables entered (in this case, fourteen) into the independent variable list and $p< .001$. In this case, the χ^2 (chi-square) statistic, with degrees of freedom = 14, has a value of 53.148. Therefore, any individual (case) with a Mahalanobis distance score which is greater than 53.148 is considered to be a multivariate outlier.

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3248.63	14	232.045	53.148	.000[b]
	Residual	1418.95	325	4.366		
	Total	4667.58	339			

a. Dependent Variable: II_CV

b. Predictors: (Constant), PP_CV, TK_CV, TI_CV, SE_CV, PE_CV, JR_CV, EK_CV, SS_CV, IT_CV, PA_CV, CC_CV, OS_CV, CT_CV, CM_CV

Results of analysis for multivariate outliers across a set of fourteen variables

A test for multivariate outliers was then conducted using the techniques described by Tabachnick and Fidell (1996, p. 67). Using the data from the set of 14 independent composite variables (IVs), the Mahalanobis distance was calculated for each case. Tabachnick and Fidell state that the Mahalanobis distance should be interpreted as a χ^2 statistic with the degrees of freedom equal to the number of IVs. The authors recommend that a criterion of $p < .001$ be used to evaluate whether a case is judged to be a multivariate outlier (Tabachnick & Fidell, 1996, p. 94), and so a critical value of $\chi 14^2 = 53.148$ was used. Nine cases were identified with a Mahalanobis score in excess of this value and so nine multivariate outliers were identified as follows:

Case ID No.	Mahalanobis distance score > $_{X}14^{2}$ = 53.148
6	59.6921
42	66.3965
46	61.5935
172	65.6306
205	71.0505
250	59.4920
253	66.7228
316	60.7020
318	65.6126

5.3.1.3 Deletion of univariate and multivariate outliers from the dataset

There are 18 univariate outliers detected in Section 5.3.1.1 and nine multivariate outliers detected in Section 5.3.1.2, there were eight overlapping cases which mean that the total number of outliers (univariate or multivariate) was 19.

Manning & Munro (2004, p. 48) posits that the inclusion of outliers in the sample will "distort the overall results" and should be deleted from the data set, "without feeling concerned that this amounts to manipulating the truth", these 19 outliers cases detected were deleted from the dataset and the reduced date set (n = 321) was then used for the subsequent assumption testing for normality and other preliminary tests.

5.3.2 Testing for Normality of Distributions of Interval and Ratio Variables

Hair et al. (2010, p.1) posits that normality is the most cardinal assumption in multivariate analysis: "if the variation from the normal distribution is sufficiently large all resulting statistical tests are invalid because normality is required to use the *F* and *t* statistics."

5.3.2.1 Univariate Normality

Several methods can be used to check for univariate normality but the Shapiro-Wilk test is supposedly the most powerful (Zhou & Shao, 2014)

First, set Null hypothesis that the scores are not different from a normal distribution. Then, set α = .05. If Shapiro-Wilk shows a "Sig." value less than .05, this means that the scores are statistically different from that of a normal distribution, then reject the Null hypothesis. If the value is > .05 the scores are not statistically different from a normal distribution, then accept the Null hypothesis. The fifteen variables of the research model in the data set (n = 340) was subjected to the Shapiro-Wilk test in SPSS as follows shown in Figure 5.4.

Looking at the "Sig." values for all variables is < .05 which means that the scores of all fifteen variables are significantly different from that of a normal distribution. There, the Null hypothesis is rejected. In other words, all fifteen variables (CT_CV, PA_CV, TK_CV, EK_CV, SS_CV, SE_CV, IT_CV, TI_CV, OS_CV, JR_CV, CC_CV, PE_CV, CM_CV, PP_CV and II_CV) do not exhibit univariate normality.

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
CT_CV	.092	321	.000	.953	321	.000
PA_CV	.130	321	.000	.944	321	.000
TK_CV	.121	321	.000	.942	321	.000
EK_CV	.138	321	.000	.934	321	.000
SS_CV	.112	321	.000	.969	321	.000
SE_CV	.177	321	.000	.959	321	.000
IT_CV	.135	321	.000	.961	321	.000
TI_CV	.175	321	.000	.934	321	.000
OS_CV	.108	321	.000	.942	321	.000
JR_CV	.114	321	.000	.974	321	.000
CC_CV	.116	321	.000	.950	321	.000
PE_CV	.173	321	.000	.945	321	.000
CM_CV	.124	321	.000	.964	321	.000
PP_CV	.109	321	.000	.971	321	.000
II_CV	.140	321	.000	.942	321	.000

a. Lilliefors Significance Correction

Figure: 5.4: SPSS Output: Test of Univariate Normality (Fifteen Variables of the study Model)

5.3.2.2 Multivariate Normality

Multivariate normality cannot be tested in SPSS. Instead, Mardia test was used with this webpage - **https://webpower.psychstat.org/models/kurtosis/** and the results is shown in Figure 5.5.

Mardia's normalized estimate is distributed as a unit normal variate such that large values reflect significant positive kurtosis and large negative values reflect significant negative kurtosis. Mardia's test is a multivariate extension of measures of skewness and Kurtosis. Bentler (1980) specifies that the data is not normal when the *b* value of the Mardia's multivariate kurtosis is more than 5.

Based on the results shown in Figure 5.5, the dataset (n = 321) with one dependent (II) and fourteen independent variables (CT, PA, TK, EK, SS, SE, IT, TI, OS, JR, CC, PE, CM and PP) show that the *p*-values for both multivariate skewness and kurtosis are less than .05 and the *b* value is more than 5 (b = 341.228). Therefore, it may be concluded that the variables do not form a multivariate normal distribution. This finding is not unexpected since all fifteen variables in the dataset were found not to exhibit univariate normality in Section 5.3.3.1.

Output of skewness and kurtosis calculation

```
Sample size:  321
Number of variables:  15

Univariate skewness and kurtosis
        Skewness    SE_skew    Kurtosis   SE_kurt
T_CT  0.09997909 0.1360841  0.28806829 0.2713426
T_PA -0.12056526 0.1360841 -0.32141986 0.2713426
T_TK  0.14832484 0.1360841  0.21059790 0.2713426
T_EK -0.44599435 0.1360841  1.34943180 0.2713426
T_SS -0.06971292 0.1360841 -0.02135170 0.2713426
T_SE  0.20880153 0.1360841  0.40004443 0.2713426
T_IT  0.04440871 0.1360841  0.51321813 0.2713426
T_TI -0.43411786 0.1360841  0.09459561 0.2713426
T_OS  0.92314833 0.1360841  1.01246948 0.2713426
T_JR  0.46734796 0.1360841  0.65791962 0.2713426
T_CC  0.11082926 0.1360841  0.01040705 0.2713426
T_PE -0.25411186 0.1360841 -0.05538054 0.2713426
T_CM  0.33260298 0.1360841  0.47039410 0.2713426
T_PP  0.04469227 0.1360841  0.58996119 0.2713426
T_II  0.40376001 0.1360841  0.30202569 0.2713426

Mardia's multivariate skewness and kurtosis
                   b          z p-value
Skewness  39.13194 2093.5589       0
Kurtosis 341.22800   34.2047       0
```

Figure 5.1: Output for the Mardia's Test for Multivariate Normality

Being a non-parametric method, PLS-SEM does not assume that data are normally distributed. In other words, the character of PLS-SEM is distribution-free (Hair et al., 2011; Hair et al., 2017). In Section 5.3.3, the conclusion on normality testing was that univariate and multivariate normality was not found in the data distribution of the dataset. Hence, if the data are not normal, the *t* values will be inflated or deflated leading to Type 1 error (Ramayah et al. 2018, p. 143). The lack of normality pre-empts the use of parametric significance tests to test whether coefficients such as outer loadings and path coefficients are significant (Hair et al., 2017, p. 149). Instead, PLS-SEM which relies on a

nonparametric bootstrap procedure (Davison & Hinkley, 1997; Efron & Tibshirani, 1986) should be used to test coefficients for their significance wherein a large number of subsamples (e.g. 5,000) are taken from the original sample with replacement to determine bootstrap standard errors, which in turn gives approximate t values for significance testing of the structural path (Wong, 2013, p. 23). Furthermore, the bootstrap result approximates the normality of data (Wong, 2013). As such, the standard errors used in the calculation of *t* values are calculated from the bootstrapping technique so as to avoid inflation or deflation of the standard errors due to non-normality issues (Ramayah et al., 2018, p. 143).

Although it is clearly an advantage of using PLS-SEM in social science studies which almost always rely on non-normal data, absence of distributional assumptions is the main reason for choosing PLS-SEM is not a sufficient justification (Hair et al., 2012; Nitzl 2016; do Valle and Assaker 2016). It is definitely an advantage in combination with other reasons for using PLS-SEM.

5.4 Generalizability Testing

Preliminary tests were conducted to ensure the generalizability of the study. "Generalizability of results is an important issue…regarding the extent to which data used in a research project reflect a broader population of interest" (Blair & Zinkhan, 2006, p.4). In order to test the data used in this research project reflect a broader population of interest, a series of generalizability tests are carried out. This section reports on the testing of generalizability with respect to the non-response bias (Section 5.3.2), common method bias (Section 5.3.3) and normality test (Section 5.3.4).

5.4.1 Non-response bias

Non-response may result in bias in the sample because the answers of those responded may differ from the potential answers of those who did not respond (Lewis, Templeton & Byrd, 2005), thus affecting the generalizability of the results (Blair & Zinkhan, 2006; Churchill, 1979). One common method to test for non-response bias is to compare the data collected from early responders to that collected from late responders (Sivo, Saunders, Chang &

Jiang, 2006). This extrapolation method for estimating non-response bias is based on the assumption that a subject who responded 'less readily' is more like a 'non-respondent' – 'less readily' being defined as answering later or requiring more prodding to answer (Armstrong Overton, 1977). Specifically, a non-response bias check was done in this study to statistically confirm the representativeness of the sample (Armstrong & Overton, 1977; Oppenheim, 1992) to compare the data of early responders to that of late responders to this survey. If the probability values (*p*) are greater than 0.05 this indicate that the differences are statistically non-significant, thus implying that non-respondents (represented by the late responders) (Armstrong & Overton, 1977) are similar to early respondents and concluding that non-response bias in the research was not problematic. The finding on nature, duration of internship, gender and age shown that all probability value (*p*) is greater than 0.05, thus it is not significant and non-response bias in this research is not problematic (Figure: 5.2).

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
NATURE	Equal variances assumed	.490	.487	-.351	53	.727	-.040	.114	-.268	.188
	Equal variances not assumed			-.349	49.782	.728	-.040	.115	-.270	.190
DUR	Equal variances assumed	7.005	.011	1.330	53	.189	.153	.115	-.078	.385
	Equal variances not assumed			1.303	45.536	.199	.153	.118	-.084	.390
GEN	Equal variances assumed	1.941	.169	.709	53	.482	.087	.122	-.159	.332

	Equal variances not assumed			.702	48.997	.486	.087	.123	-.161	.335
AGE	Equal variances assumed	8.157	.006	-1.636	53	.108	-.207	.126	-.460	.047
	Equal variances not assumed			-1.612	47.356	.114	-.207	.128	-.465	.051

Figure 5.2: Non-Response Bias in the Dataset

5.4.2 Common Method Variance

Malhotra (2013) posits that the objective of conducting the common method variance analysis is to identify whether a single factor explains for majority of the variances. Podsakoff et al. (2003) discover that common method variance arises from having a common source, a common measurement context, a common item context, or from the attributes of the items where Campbell and Fiske (1959) assert that the systematic error variance would lead to confounding empirical outcome and provide misleading conclusion. This research undertakes the Harman single-factor test to examine the common method variance because of the simplicity of the test and it is the most commonly applied test in studies that apply a single method to collect data (Richardson et al. 2009). In conducting the Harman single-factor test using SPSS for this research, all items for factor extraction are fixed to 1 (Field 2013).

Based on the statistical result of the common method variance analysis, the percentage of variance extracted is 31.616% as shown in Figure 5.3, which is lower than the threshold value of 50% (Podsakoff et al. 2003). Therefore, this indicates that common method bias is not an issue in this research. This research proceeds to the multicollinearity analysis that is explicated in the following sub-section.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	30.035	31.616	31.616	30.035	31.616	31.616
2	6.667	7.018	38.634			
3	4.065	4.279	42.913			
4	3.269	3.441	46.354			
5	2.997	3.154	49.509			
6	2.477	2.607	52.116			
7	2.109	2.220	54.336			
8	1.984	2.088	56.424			
9	1.789	1.883	58.307			
10	1.673	1.761	60.067			
11	1.554	1.636	61.703			
12	1.440	1.515	63.219			
13	1.375	1.447	64.666			
14	1.262	1.328	65.994			
15	1.224	1.289	67.283			
16	1.095	1.153	68.436			
17	1.077	1.134	69.570			
18	.964	1.015	70.584			
19	.934	.983	71.567			
20	.910	.957	72.525			
21	.867	.912	73.437			
22	.858	.903	74.340			
23	.837	.881	75.221			
24	.803	.846	76.067			
25	.779	.820	76.887			
26	.753	.792	77.679			
27	.702	.739	78.419			
28	.680	.715	79.134			
29	.672	.708	79.842			
30	.655	.689	80.531			
31	.639	.673	81.204			
32	.629	.662	81.865			
33	.607	.639	82.505			
34	.575	.606	83.110			

35	.572	.602	83.712			
36	.565	.595	84.306			
37	.529	.557	84.864			
38	.514	.541	85.405			
39	.509	.535	85.940			
40	.495	.521	86.461			
41	.493	.519	86.981			
42	.482	.507	87.488			
43	.448	.472	87.960			
44	.436	.459	88.419			
45	.422	.444	88.863			
46	.416	.438	89.301			
47	.406	.427	89.728			
48	.391	.412	90.140			
49	.387	.407	90.547			
50	.375	.395	90.942			
51	.358	.377	91.319			
52	.347	.365	91.684			
53	.327	.344	92.028			
54	.324	.341	92.369			
55	.317	.334	92.702			
56	.309	.326	93.028			
57	.302	.318	93.346			
58	.288	.303	93.649			
59	.284	.299	93.948			
60	.279	.293	94.241			
61	.268	.282	94.524			
62	.260	.273	94.797			
63	.256	.269	95.067			
64	.249	.262	95.328			
65	.244	.257	95.585			
66	.238	.251	95.836			
67	.229	.241	96.076			
68	.223	.235	96.311			
69	.207	.218	96.529			
70	.201	.211	96.740			
71	.198	.208	96.948			
72	.193	.203	97.151			

73	.184	.194	97.345			
74	.181	.191	97.535			
75	.174	.184	97.719			
76	.169	.178	97.896			
77	.162	.171	98.067			
78	.153	.161	98.228			
79	.147	.155	98.383			
80	.138	.145	98.528			
81	.133	.140	98.668			
82	.129	.136	98.804			
83	.127	.133	98.937			
84	.122	.128	99.066			
85	.119	.126	99.192			
86	.112	.118	99.309			
87	.109	.115	99.424			
88	.105	.111	99.535			
89	.097	.102	99.637			
90	.083	.087	99.724			
91	.079	.083	99.807			
92	.068	.071	99.879			
93	.068	.071	99.950			
94	.041	.043	99.992			
95	.007	.008	100.000			

Extraction Method: Principal Component Analysis.

Figure 5.3: Harmans One Factor Test for the Fifteen Reflective Constructs of the Model

5.5 Descriptive Statistics for Demographic Items and Variables

Descriptive statistics describe the data in the final sample (n = 321) through summary procedures and statistical outcomes for individual variables to provide the basis for more complex analysis reported in Section 5.4.1 and 5.4.2.

5.5.1 Descriptive Statistics for Categorical (Nominal or Ordinal) Variables

Demographic data were useful to draw an accurate understanding of the characteristics of the survey. Demographic statistics are reported as frequencies, percentages and mode to establish a picture of the characteristics of respondents in the sample, summarised in Table 5.6.

Measure		Frequency	Percentage
Gender	Male Female	77 244	23.99 76.01
Age	18-20 21-22 23-24	12 216 93	3.74 67.29 28.97
Nature of business	Services Financial	238 83	74.14 25.86
Internship Duration	Less than 6 months More than 6 months	184 137	57.32 42.68

Table 5.1: Frequency Table of Respondents' Profile
Note: *n* = 321

Of the 321 survey responses, Table 5.1 shows that the survey has a bigger female participation with 76.01% female respondents and 23.99% male respondents. In terms of age demography, 67.29% of the interns are between the age of 21 to 22 and 28.97% are 23 to 24 and only 3.74% are within 18 to 20 years of age. As for the nature of business the interns are employed in, 74.14% are from service industry and 25.86% are from financial industry. In terms of internship duration, 57.32% of interns worked less than 6 months and 42.68% are worked more than 6 months.

5.5.2 Descriptive Statistics for Interval or Ratio Scale Variables

The fifteen composite variables (or summated scales) created in Section 5.2.4.1 were each analysed in terms of the mean, standard deviation and Pearson Correlation as summarised in Table 5.6.

Constructs	Mean	SD	CT_CV	PA_CV	TK_CV	EK_CV	SS_CV	SE_CV	IT_CV	TI_CV	OS_CV	JR_CV	CC_CV	PE_CV	CM_CV	PP_CV	II_CV
CT_CV	67.50	9.96	1														
PA_CV	22.91	3.71	0.619	1													
TK_CV	14.48	2.50	0.462	0.327	1												
EK_CV	14.72	2.78	0.507	0.570	0.353	1											
SS_CV	18.01	3.66	0.433	0.422	0.313	0.451	1										
SE_CV	12.80	2.85	0.392	0.339	0.374	0.334	0.286	1									
IT_CV	18.11	3.03	0.536	0.476	0.456	0.412	0.418	0.553	1								
TI_CV	16.13	2.71	0.564	0.529	0.266	0.432	0.533	0.253	0.399	1							
OS_CV	45.06	6.52	0.528	0.429	0.443	0.419	0.365	0.504	0.452	0.398	1						
JR_CV	15.67	3.27	0.380	0.282	0.470	0.307	0.355	0.426	0.328	0.248	0.587	1					
CC_CV	17.80	3.37	0.578	0.469	0.406	0.455	0.458	0.413	0.436	0.498	0.478	0.491	1				
PE_CV	14.78	3.10	0.487	0.480	0.197	0.418	0.470	0.291	0.333	0.496	0.35	0.34	0.496	1			
CM_CV	12.83	2.85	0.498	0.483	0.379	0.511	0.483	0.452	0.431	0.470	0.521	0.481	0.497	0.559	1		
PP_CV	17.40	3.40	0.480	0.410	0.330	0.513	0.441	0.405	0.325	0.404	0.53	0.464	0.542	0.490	0.675	1	
II_CV	20.55	3.77	0.646	0.402	0.675	0.390	0.331	0.541	0.556	0.373	0.548	0.506	0.591	0.350	0.547	0.515	1

Table 5.2: Summary of Mean, Standard Deviation and Pearson Correlation of Constructs

Based on Table 5.2 above, Communication (CM) has higher correlation with Prior to Internship Starts (PP) which is 0.675, similar to Critical Thinking Disposition (CT) with Professional Attitude (PA) which is having Pearson Correlation of 0.619. These may to the questions in 'Planning Prior to Internship' also involved some communication related questions and 'Professional Attitude' maybe very close to Çritical Thinking Disposition' in certain elements.

5.6 Chapter Summary

This chapter detailed the data preparation and the preliminary analysis of the assumption testing, generalizability testing and descriptive statistics of the dataset before proceed to further study. After performed univariate outliers and multivariate tests, 19 cases were deleted, remained 321 cases in the dataset for further test on normality and other preliminary tests such like non response bias and common method variance. It is concluded that non-response bias in this research is not problematic and common method bias is not an issue. The following chapter will discuss the results of the PLS-SEM analysis.

Chapter 6: Partial Least Square (PLS) Structural Equation Modelling (SEM) and Hypothesis Testing

6.1 Introduction

This study focuses on enhancing the Malaysian accounting students' improvisation framework, evaluating and consequently increasing the current understanding and management knowledge. Therefore, this study explores and tests the relative effect of factors from different perspectives, i.e. employer, institution and students. In phase 1 (qualitative study) had validated ten factors contributing to students/individual improvisation. The factors identified are Supervisor Support (SS), Student Matching (SM), Team Behavioural in Workplace (IBW), Course Content (CC), Performance Evaluation (PE), Communication (CM), Planning Prior to Internship Starts (PP), Knowledge (KL) and Critical Thinking Disposition (CT). In phase 2 (quantitative study), the relationship between the factors identified and students/individual improvisation will be tested.

This chapter presents the results of the phase 2 (quantitative study). First, the final survey data (n = 321) was used to assess validity of the measurement, second the assessment of the structural model and third the results of the hypotheses are tested. A Partial Least Square-Structural Equation Modelling (PLS-SEM) path model comprises of two elements: (1) the measurement model (also called the outer model in PLS-SEM) which describes the relationships between the constructs and their indicators (Hair et al., 2017, p. 37) and (2) the structural model (also called the inner model in PLS-SEM) which defines the relationships between the constructs. The purpose is to answer research question 2 in this study i.e. is there a relationship between the factors identified and students/individual improvisation.

Preliminary analysis has already been completed in the previous chapter. This included an assessment of internal consistency, convergent validity and discriminant validity for reflective model and convergent validity, collinearity and weight and significant for formative model. It was concluded that non-response bias in this research is not problematic and common method bias is not an issue. Therefore, it can be used for measurement model and structural model in PLS-SEM.

In this research, three constructs i.e. Student Matching (SM), Team Behavioural in Workplace (TBW) and Knowledge (KL) in the proposed model are higher-order constructs. Therefore,

measurement of the higher-order constructs by using repeated indicator approach is explained in this session. Through application of Structural Equation Modelling (SEM), a path model based exactly on the conceptual model (Figure 4.1 in Section 4.2) was first prepared to illustrate the research hypotheses and display the variable relationships to be examined. The specific PLS-SEM path model is used to test the relationships of the hypothesis of this study as shown in Figure 6.10.

6.2 Higher-order Constructs

Before the direct relationship can be analysed in structural model, specification, estimation and validation of the higher-order constructs need to be completed first (Sarstedt at al., 2019). Higher-order constructs (also known as hierarchical component models in the context of PLS-SEM; (Lohmoller, 1989) provides a framework for researchers to model a construct on a more abstract dimension (referred to as higher-order component) and its more concrete sub-dimensions (referred to as lower-order components).

Higher-order constructs have several advantageous features, For example:

- They help to reduce the number of path model relationships thereby achieving model parsimony (Edwards, 2001; Johnson et al., 2011; Polites et al., 2012).

- Instead of specifying relationships between multiple independent and dependent constructs in a path model, researchers can summarise the independent constructs in a higher-order construct, making the relationships from the lower-order components to the dependent constructs in the modal obsolete.

- They help to overcome the bandwidth-fidelity dilemma (Cronbach Gleser, 1965, p. 100), according to which there is a tradeoff “between variety of information (bandwidth) and thoroughness of testing to obtain more certain information (fidelity).”

- It provides a means for reducing collinearity among formative indicators by offering a vehicle to re-arrange the indicators and/or constructs across different concrete subdimensions of the more abstract construct (Hair et al., 2019).

Figure 6.1 shows four different types of higher-order constructs: reflective-reflective, reflective-formative, formative-reflective and formative-formative (Becker et al., 2012; Cheah et al., 2019; Ringle et al., 2012)

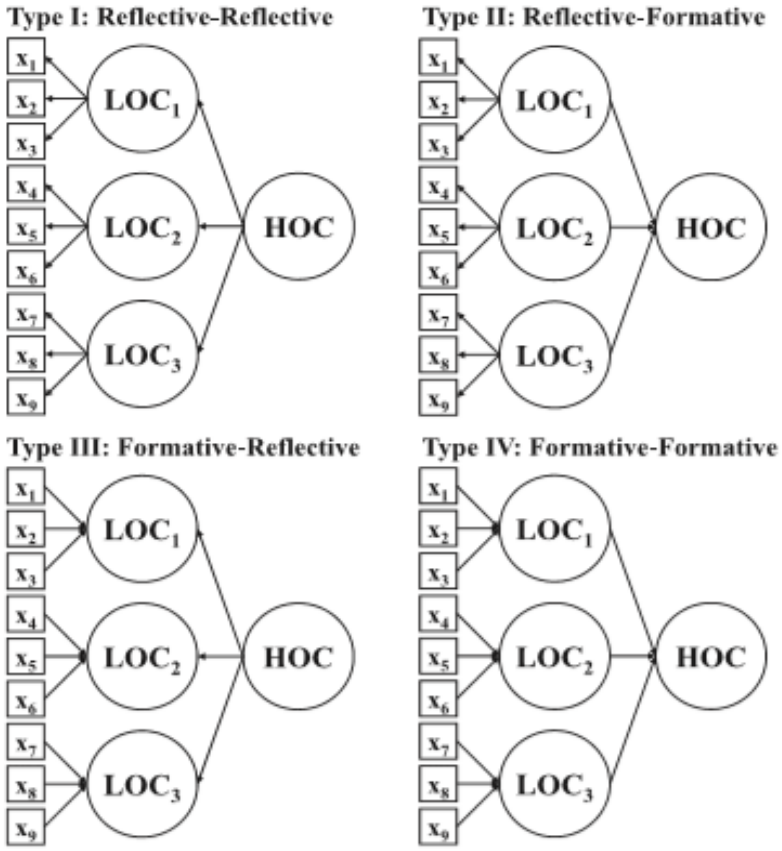


Figure 6.1: Different types of higher-order constructs.

Note: LOC = Lower-order component; HOC=higher-order component
Source: Cheah et al., 2019)

In this study it involved three constructs with sub-dimensions which are Student Matching dimensioned by Self-efficacy Intrinsic Interest and Team Behavioural Integration; Innovative Behaviour in Workplace dimensioned by Organisation Supports to Innovation and Innovative as Job Requirement and Knowledge dimensioned by Tacit Knowledge and Explicit Knowledge.

Therefore, the model for this study is reflective-formative. These three constructs are used to measure the relationship with Dependent variable (Individual Improvisation).

6.3 Measurement Model

The PLS-SEM algorithm and its statistical properties form the core of the SmartPLS 3.0 software (Ringle et al., 2015) for PLS-SEM analysis. Hair et al. (2017, p.100) states PLS-SEM can determine the construct scores, the path coefficients, indicator loadings and weights and further statistics such as R^2 values. Specifically, after determining the scores for every construct, the algorithm estimates all the remaining unknown relationships in the PLS path model. First, the relationships between the constructs and their indicator variables (measurement model) can be obtained by algorithm. Then, the algorithm calculates the path coefficients which are the relationships between the constructs in the structural model, along with the R^2 values of the endogenous constructs.

Since this research involved higher-order constructs in reflective and formative model as mentioned in Section 6.2 and Figure 6.1, the evaluation of the quality of the PLS-SEM measurement and structural models focuses on the metrics indicating the model's predictive capabilities is important (Hair et al., 2017). The first stage (Section 6.3.1) assesses the measurement model for reflective regarding internal consistency, convergent validity, discriminant validity. The next stage (Section 6.3.2) assesses the measurement model for formative model regarding convergent validity, collinearity and weight and significant. Final stage (Section 6.4) assess the structural model with respect to R^2 (explained variance), f^2 (effect size), Q^2 (predictive relevance) and the size and statistical significance of path coefficients (Hair et al., 2017; Ramayah et al., 2018)

6.3.1 Assessment of Reflective Measurement Model

In the assessment of reflective measurement model, as shown in Figure 6.2, three main assessment criteria are needed: (1) Internal consistency, (2) Convergent validity and (3) Discriminant validity.

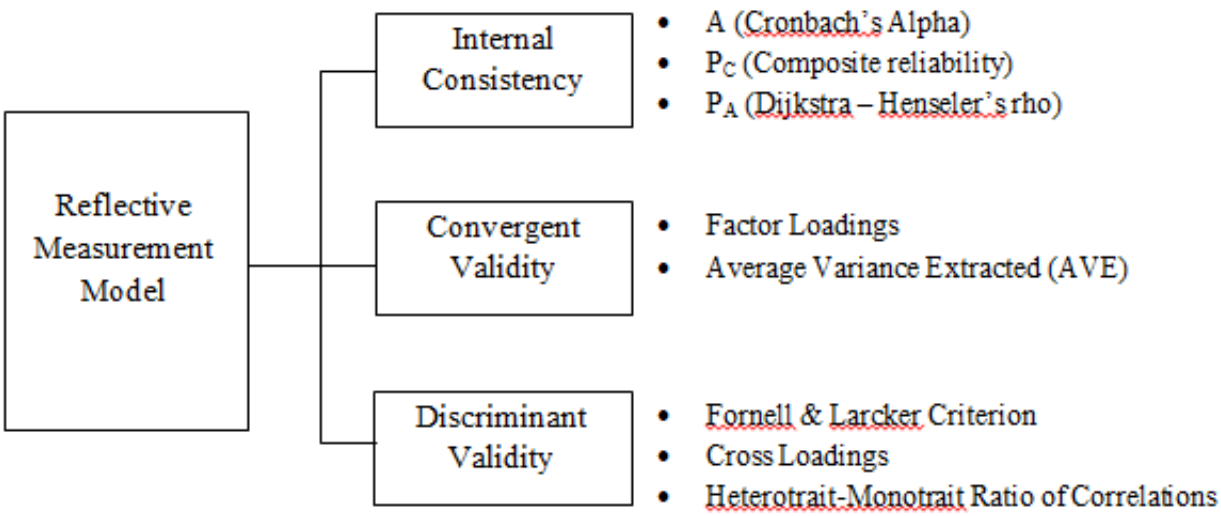


Figure 6.2: Reflective Model Assessment

6.3.1.1 Internal Consistency

Cronbach's alpha (α) was the predominant measure of internal consistency of the data – a construct with high Cronbach's alpha indicates the items within the construct have similar range and meaning as it provides an estimate of the reliability based on inter-correlation of the observed indicators (Cronbach, 1971). However, Cronbach's alpha has two deficiencies:

- It assumes that all indicators are equally related to the construct concerned or, in other words, all indicators have equal factor scores loaded to the construct (Werts, Linn & Joreskog, 1974). This assumption that every indicator yielding the same loading is not appropriate in PLS-SEM which prioritises the indicators according to their individual reliability (Hair et al., 2017, p. 111).
- It is sensitive to the number of items in the construct with the tendency to underestimate the true internal consistency reliability (Hair et al., 2017, p. 111) and should be regarded as a lower bond estimate to the true reliability (Sijtsma, 2009).

Therefore, it is recommended to stay away from using Cronbach's alpha to measure internal consistency reliability (McNeish, 2017) and instead apply a different measure of internal consistency reliability, known as composite reliability (CR) (Hair et al., 2017, p. 111; Gefen,

Straub & Boudreau, 2000) as it takes into account the loadings of the indicators. Composite reliability describes to what extent the indicator items are reliable for measuring the latent construct (Hair at al., 2012). According to Hair et al. (2017, p.112), the acceptable values for CR are as follows:

- CR values <0.60 are not acceptable for lack of internal consistency reliability.
- CR values of 0.60 to 0.70 are acceptable in exploratory research.
- CR values ranging from 0.70 to 0.90 can be regarded as satisfactory.
- CR values > 0.90 are not desirable (indicates all the indicators are measuring the same phenomenon; unlikely to constitute valid reliability assessment of a construct).

Composite reliability (CR) was used in this study to check the internal consistency reliability (Hair et al., 2017; Hair et al., 2011; Ramayah et al., 2018). As summarised in Table 6.1 below, all the 15 latent constructs have CR values ranging from 0.819 to 0.941 which exceed the satisfactory threshold value of 0.708 (Hair et al., 2017, p.112; Hair et al., 2011) and all the 15 latent constructs also have Dijkstra-Henseler's rho > 0.70 (Dijkstra-Henseler's rho, 2015) which indicating that the items measuring all constructs concerned possess high consistency reliability. Figure: 6.3 show the initial original model before the deletion. To make the picture clearer and easy to read, Figure 6.4 (Employer perspective), 6.5 (Institution perspective) and 6.6 (Student perspective) were extracted from the main model.

Construct	**Indicators**	**Factor Loadings**	**AVE**	**CR**	**Cronbach's Alpa**	**Rho_A**
Support to Supervisor (SS)	SS1	0.814	0.657	0.905	0.871	0.890
	SS2	0.774				
	SS3	0.842				
	SS4	0.818				
	SS5	0.801				
Self-efficacy (SE)	SE1	0.877	0.764	0.928	0.897	0.899
	SE2	0.878				
	SE3	0.886				
	SE4	0.855				
Intrinsic Interest (IT)	IT1	0.757	0.652	0.903	0.866	0.868
	IT2	0.838				
	IT3	0.834				

	IT4	0.800				
	IT5	0.805				
Team Behavioural Integration (TI)	TI1	0.853	0.732	0.916	0.878	0.879
	TI2	0.893				
	TI3	0.854				
	TI4	0.822				
Organisation Support to Innovation (OS)	OS1	0.598	0.465	0.918	0.903	0.906
	OS2	0.555				
	OS3	0.631				
	OS4	0.683				
	OS5	0.631				
	OS6	0.768				
	OS7	0.740				
	OS8	0.675				
	OS9	0.711				
	OS10	0.689				
	OS11	0.736				
	OS12	0.750				
	OS13	0.661				
Innovative as Job Requirement (JR)	JR1	0.826	0.514	0.833	0.739	0.777
	JR2	0.537				
	JR3	0.808				
	JR4	0.862				
	JR5	0.449				
Course Content (CC)	CC1	0.783	0.641	0.899	0.860	0.874
	CC2	0.733				
	CC3	0.796				
	CC4	0.822				
	CC5	0.864				
Performance Evaluation (PE)	PE1	0.932	0.781	0.934	0.905	0.907
	PE2	0.929				
	PE3	0.821				
	PE4	0.848				
Communication (CM)	CM1	0.622	0.533	0.819	0.707	0.724
	CM2	0.772				
	CM3	0.782				
	CM4	0.735				
Planning Prior Internship	PP1	0.821	0.597	0.881	0.838	0.859
	PP2	0.778				

start (PP)	PP3	0.747				
	PP4	0.831				
	PP5	0.677				
Critical Thinking (CT)	CT1	0.737	0.478	0.941	0.940	0.971
	CT2	0.573				
	CT3	0.622				
	CT4	0.603				
	CT5	0.610				
	CT6	0.621				
	CT7	0.632				
	CT8	0.570				
	CT9	0.819				
	CT10	0.844				
	CT11	0.828				
	CT12	0.584				
	CT13	0.649				
	CT14	0.629				
	CT15	0.867				
	CT16	0.860				
	CT17	0.672				
	CT18	0.576				
Professional Attitude (PA)	PA1	0.749	0.576	0.89	0.853	0.863
	PA2	0.757				
	PA3	0.778				
	PA4	0.779				
	PA5	0.690				
	PA6	0.795				
Tacit Knowledge (TK)	TK1	0.856	0.557	0.833	0.732	0.751
	TK2	0.632				
	TK3	0.740				
	TK4	0.741				
Explicit Knowledge (EK)	EK1	0.861	0.708	0.906	0.862	0.864
	EK2	0.876				
	EK3	0.827				
	EK4	0.799				
Individual Improvisation (II)	II1	0.772	0.654	0.919	0.894	0.896
	II2	0.776				
	II3	0.853				
	II4	0.873				

	II5	0.762				
	II6	0.812				

Table 6.1: Summary Table to Show Internal Consistency

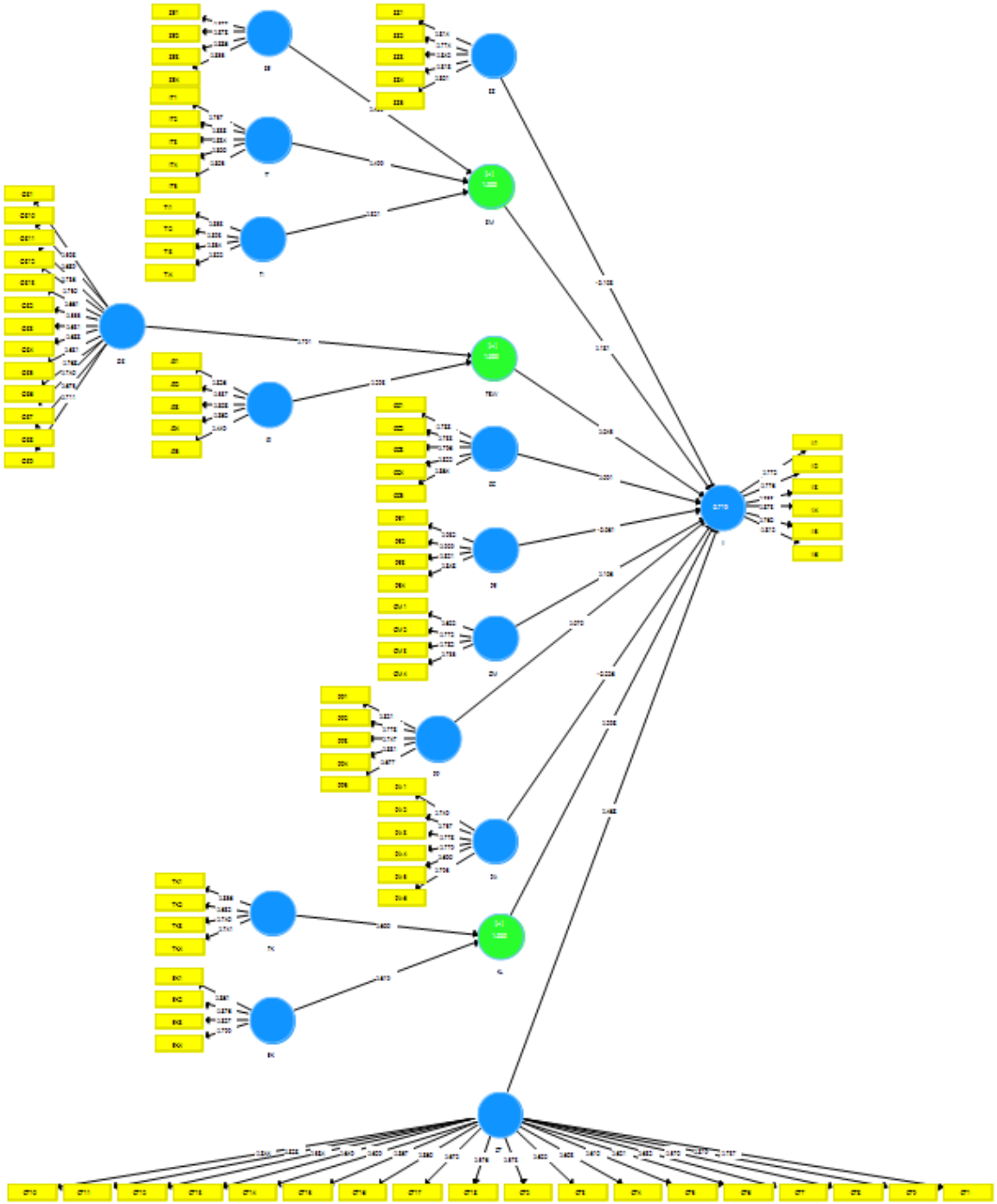


Figure 6.3: Initial Model Based on Internship Enhancement Survey Dataset (*n*=321)

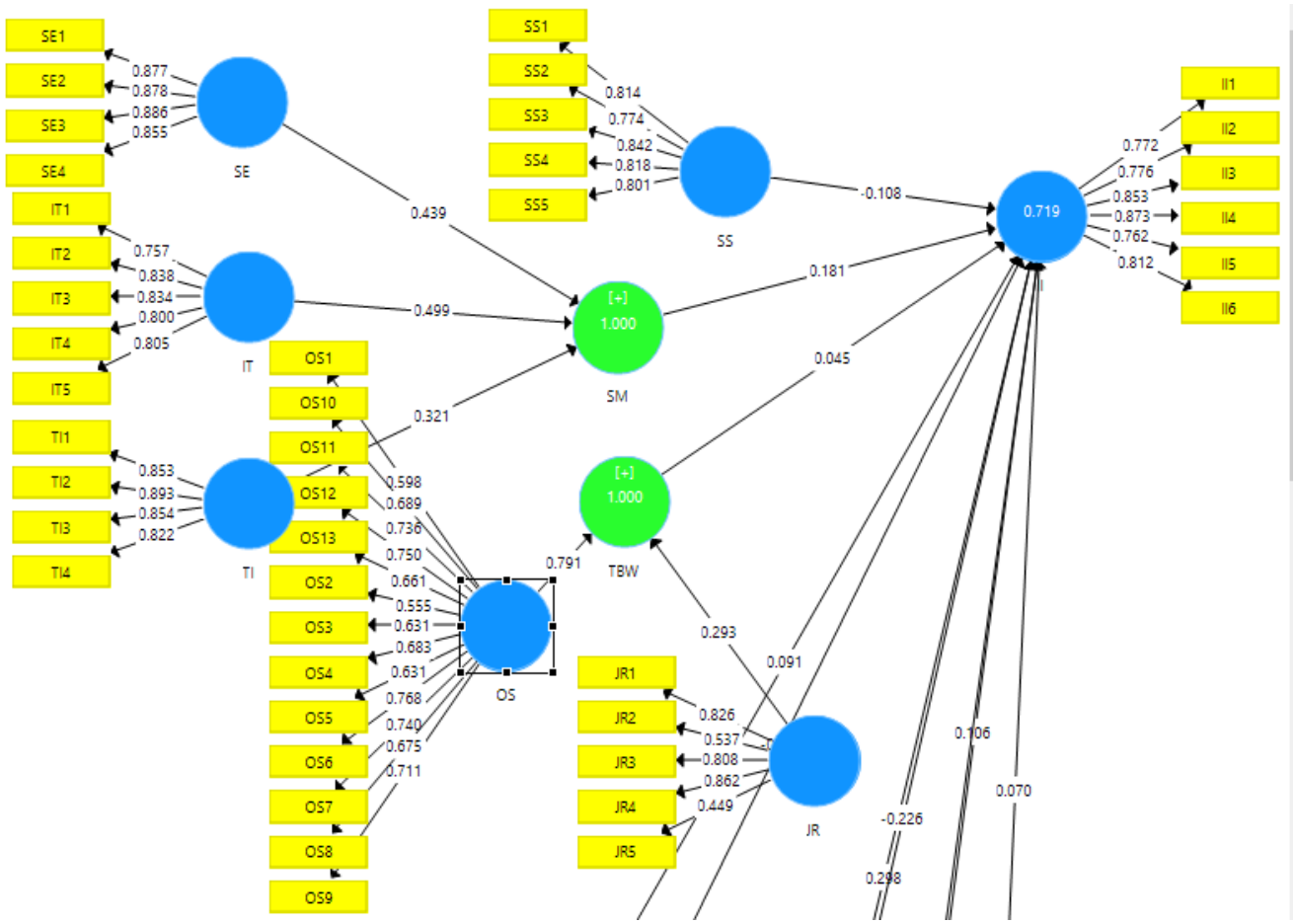


Figure 6.4: Initial Model Based on Internship Enhancement Survey Dataset (*n*=321) Extracted for Employer Perspectives

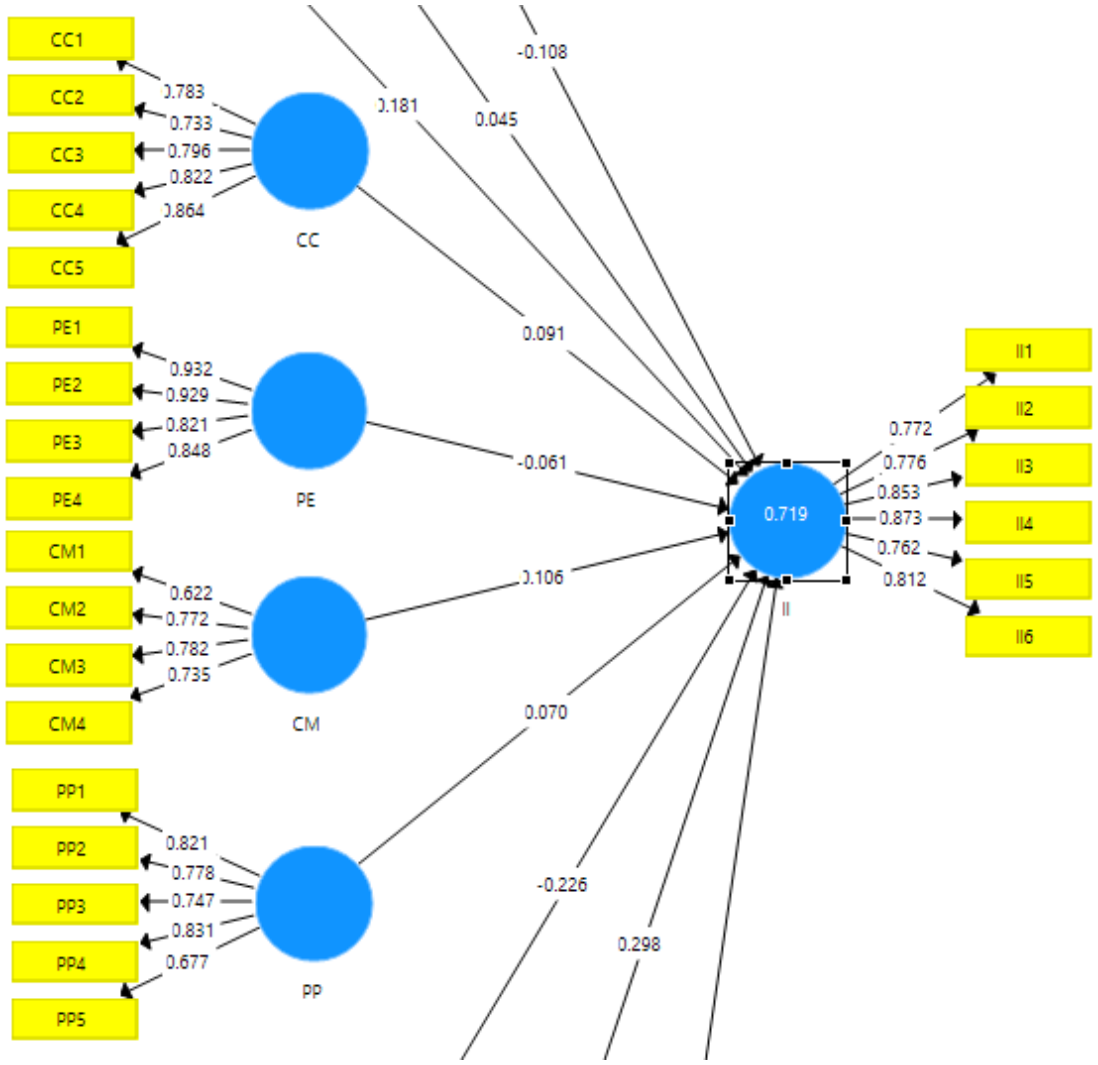


Figure 6.5: Initial Model Based on Internship Enhancement Survey Dataset (*n*=321) Extracted for Institution Perspectives

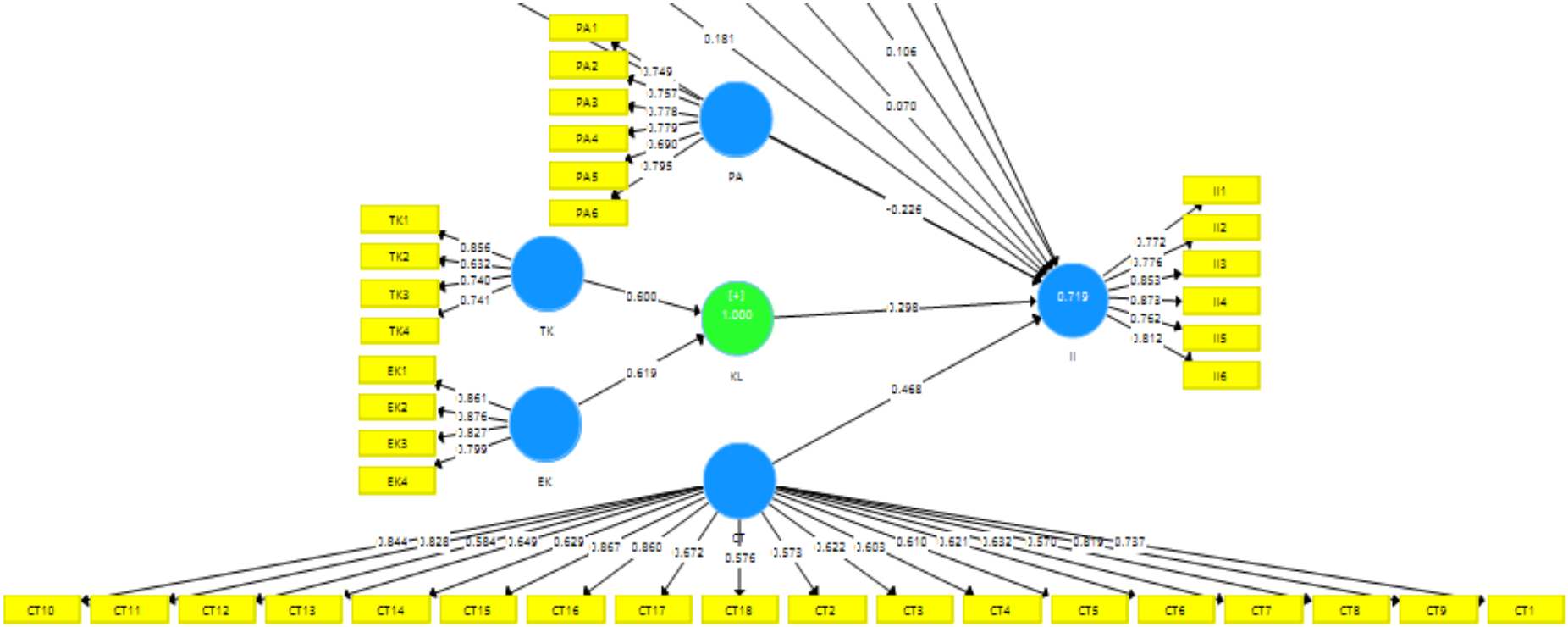


Figure 6.6: Initial Model Based on Internship Enhancement Survey Dataset (*n*=321) Extracted for Student Perspectives

6.3.1.2 Convergent Validity

Convergent validity of reflective constructs is evaluated by considering the outer loadings of the indicators and the average variance extracted (AVE) (Hair et al., 2017). Convergent validity is "the extent to which a measure correlates positively with alternative measures of the same construct" (Hair et al., 2017, p. 112). It is the degree to which individual indicators reflect a construct converging in comparison to indicators measuring other constructs (Urbach & Ahlemann, 2010).

Factor Loading (outer loadings)

Indicator reliability indicates the proportion of indicator variance that is explained by the latent variable. The assessment of indicators reliability involves the evaluation of the extent to which an indicator or a set of indicators is consistent with what it intends to measure (Urbach & Ahlemann, 2010). The acceptable value of indicator reliability is that the value of the standardised outer loading of an indicator should be equal to or greater than 0.708 (in most instances, 0.70 is considered close enough to 0.708 to be acceptable) which indicating that a latent variable is able to explain at least 50 percent of that indicators variance (Hair et al., 2017, p. 113).

Average Variance Extracted (AVE)

Average variance extracted (AVE) is a grand mean value of the squared loadings of all indicators associated with the construct or in other words, the degree to which a latent construct explains the variance of its indicators (Hair et al., 2017). It is ä common measure to establish convergent validity on the construct level" (Hair et al., 2017, p.114). To achieve adequate convergent validity, each construct should account for at least 50 percent of the assigned indicators variance (AVE $\geq$ 0.50) (Bagozzi & Yi, 1988; Fornell & Larcker, 1981; Hair et al., 2017). According to Hair et al. (2017, p. 115), an AVE $\geq$ 0.5 indicates that, on average, the construct explains greater than 50 percent of the variance of its indicators.

Deleting Indicator to Achieve Convergent Validity

In social science research, frequently weaker loadings of below 0.70 are obtained (Hulland, 1999) but instead of automatically deleting indicators when their outer loading is below 0.70, the effects of such deletion on composite reliability and also on content validity of the construct should be examined (Hair et al, 2017, p. 113). In general, indicators with outer loadings between 0.40 and 0.70 should be deleted from the scale only when deletion leads to an increase in the CR or the AVE above the threshold value (Hair et al 2017, p.113). When taking into consideration PLS characteristics of consistency at large, it makes sense to delete an indicator only when the indicator's reliability is low and its deletion will cause a substantial increase of AVE and CR (Henseler, Ringle & Sinkovics, 2009).

Firstly, indicators with very low outer loadings of below 0.40 should always be removed from the construct (Bagozzi Yi & Philips, 1991; Hair Ringle & Sarstedt 2011). It should be noted that indicators with outer loadings below the threshold of 0.708 (approximated to 0.70 as per Hair et al., 2017, p.113) may be kept if the minimum AVE result of 0.50 is attained (Ramayah et al. 2018, p.113) If there is more than one indicator in a construct that does not achieve the threshold value of 0.70 (but is at least≥0.40) the deletion of indicators should proceed one at a time, starting with the indicator with the lowest outer loading value and after each deletion the PLS Algorithm should be run again and the results rechecked until the minimum AVE of 0.50 is achieved (Ramayah et al. 2018, p. 92). However, an important caveat is that not more than 20 percent of the indicators in the model should be deleted (Hair, Black, Babin & Anderson 2010). Figure 6.7 provides guidelines on when to delete or retain indicators using AVE as the reference.

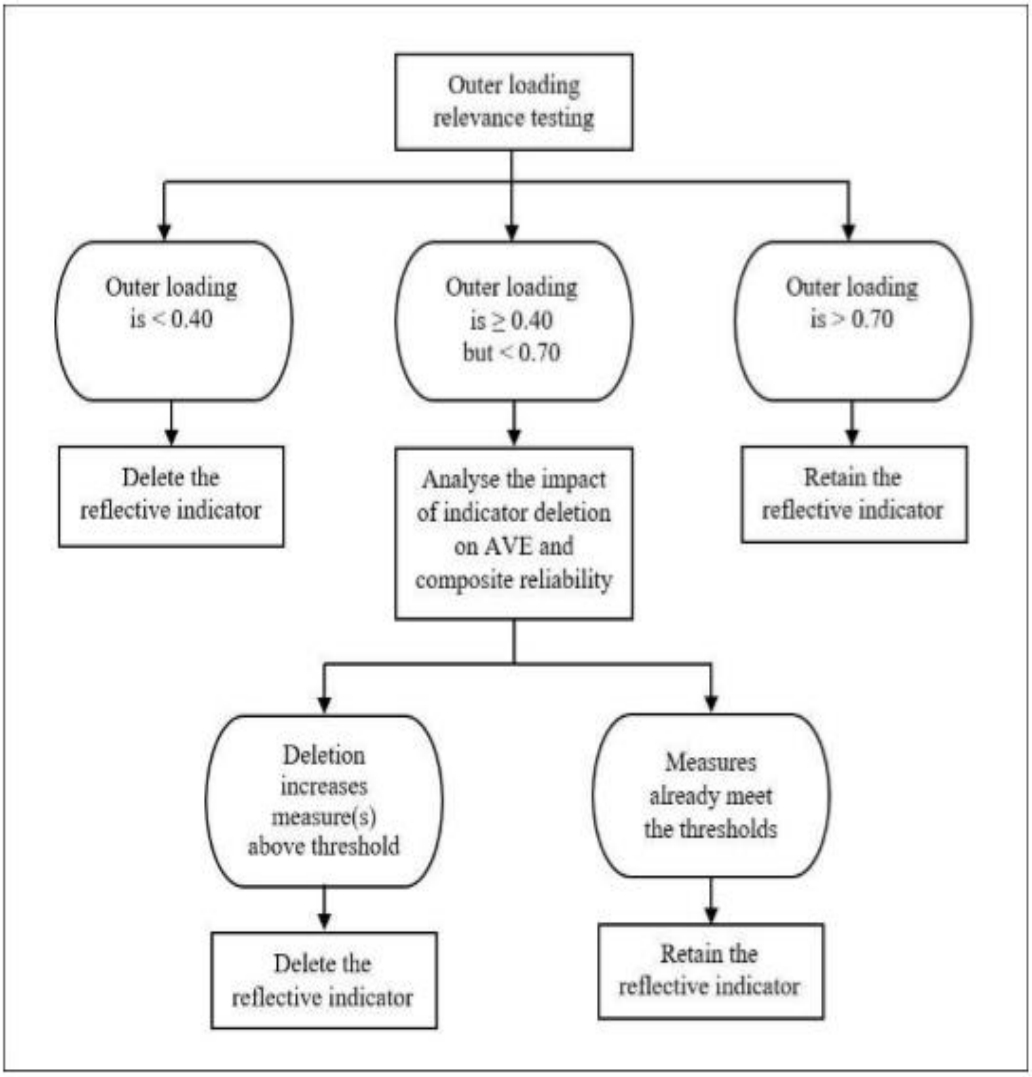


Figure: 6.7 Guidelines on Outer Loading (AVE) Relevance Testing
Source: Hair et al., 2017 p. 114; Ramayah et al., 2018, p. 84

In this study, the dataset named Internship Enhancement Survey (n = 321) was used to assess the reflective measurement model. The exogenous construct (with their respective indicators) in the data are Self-Efficacy (SE1, SE2, SE3 SE4), Intrinsic Interest (IT1, IT2, IT3, IT4, IT5), Team Behavioural Integration (TI1, TI2, TI3, TI4), Organisation Support to Innovation (OS1, OS2, OS3, OS4, OS5, OS6 OS7, OS8, OS9, OS10, OS11, OS12, OS13), Innovative as Job Requirement (JR1, JR2, JR3, JR4, JR5), Course Content (CC1, CC2, CC3, CC4, CC5), Performance Evaluation (PE1, PE2, PE3, PE4), Communication (CM1, CM2, CM3, CM4), Prior Planning to Internship Start (PP1, PP2, PP3, PP4, PP5), Professional Attitude (PA1, PA2, PA3,

PA4, PA5, PA6), Tacit Knowledge (TK1, TK2, TK3, TK4), Explicit Knowledge (EK1, EK2, EK3,EK4) and Critical Thinking Disposition (CT1, CT2, CT3, CT4, CT5, CT6, CT7, CT8, CT9, CT10, CT11, CT12, CT13, CT14, CT15, CT16, CT17, CT18).

The only endogenous construct with its respective indicators in the data is Individual Improvisation (II1, II2, II3, II4, II5, II6). The drawing of the model illustrated in Figure 6.3 shows each indicator's outer loading and each latent variable's initial AVE (before indicator deletion).

Steps in factor reliability and convergent validity assessment

Step 1: Ensure that all outer loadings of the reflective constructs meet the minimum threshold value of 0.70 suggested by Hair et al. (2017). Based on the PLS Algorithm run analysis results in Table 6.2, it was evident that OS1, OS2, OS3, OS4, OS5, OS8, OS10, OS13, JR2, JR5, CM1, PP5, CT2, CT3, CT4, CT5, CT6, CT7, CT8, CT12, CT13, CT14, CT17, CT18 and TK2 did not achieve the threshold value of 0.70. However, none of these indicators' outer loadings were below 0.40 that necessitated automatic deletion.

Construct	**Indicators**	**Factor Loadings**	**AVE**	**CR**	**Convergent Validity**
Support to Supervisor (SS)	SS1	0.814	0.657	0.905	Yes
	SS2	0.774			
	SS3	0.842			
	SS4	0.818			
	SS5	0.801			
Self-efficacy (SE)	SE1	0.877	0.764	0.928	Yes
	SE2	0.878			
	SE3	0.886			
	SE4	0.855			
Intrinsic Interest (IT)	IT1	0.757	0.652	0.903	Yes
	IT2	0.838			
	IT3	0.834			
	IT4	0.800			
	IT5	0.805			
Team Integrate (TI)	TI1	0.853	0.732	0.916	Yes

	TI2	0.893			
	TI3	0.854			
	TI4	0.822			
Organisation Support (OS)	OS1	**0.598**	**0.465**	0.918	**No**
	OS2	**0.555**			
	OS3	**0.631**			
	OS4	**0.683**			
	OS5	**0.631**			
	OS6	0.768			
	OS7	0.740			
	OS8	**0.675**			
	OS9	0.711			
	OS10	**0.689**			
	OS11	0.736			
	OS12	0.750			
	OS13	**0.661**			
Job Requirement (JR)	JR1	0.826	0.514	0.833	Yes
	JR2	0.537			
	JR3	0.808			
	JR4	0.862			
	JR5	0.449			
Course Content (CC)	CC1	0.783	0.641	0.899	Yes
	CC2	0.733			
	CC3	0.796			
	CC4	0.822			
	CC5	0.864			
Performance Evaluation (PE)	PE1	0.932	0.781	0.934	Yes
	PE2	0.929			
	PE3	0.821			
	PE4	0.848			
Communication (CM)	CM1	0.622	0.533	0.819	Yes
	CM2	0.772			
	CM3	0.782			
	CM4	0.735			
Planning Prior Internship start (PP)	PP1	0.821	0.597	0.881	Yes
	PP2	0.778			
	PP3	0.747			
	PP4	0.831			
	PP5	0.677			

Critical Thinking (CT)	CT1	0.737	**0.478**	0.941	**No**
	CT2	**0.573**			
	CT3	**0.622**			
	CT4	**0.603**			
	CT5	**0.610**			
	CT6	**0.621**			
	CT7	**0.632**			
	CT8	**0.570**			
	CT9	0.819			
	CT10	0.844			
	CT11	0.828			
	CT12	**0.584**			
	CT13	**0.649**			
	CT14	**0.629**			
	CT15	0.867			
	CT16	0.860			
	CT17	**0.672**			
	CT18	**0.576**			
Professional Attitude (PA)	PA1	0.749	0.576	0.890	Yes
	PA2	0.757			
	PA3	0.778			
	PA4	0.779			
	PA5	0.690			
	PA6	0.795			
Tacit Knowledge (TK)	TK1	0.856	0.557	0.833	Yes
	TK2	0.632			
	TK3	0.740			
	TK4	0.741			
Explicit Knowledge (EK)	EK1	0.861	0.708	0.906	Yes
	EK2	0.876			
	EK3	0.827			
	EK4	0.799			
Individual Improvisation (II)	II1	0.772	0.654	0.919	Yes
	II2	0.776			
	II3	0.853			
	II4	0.873			
	II5	0.762			
	II6	0.812			

Table 6.2: Convergent Validity Assessment (Path Model with Original 92 indicators)

Step 2: Indicators with outer loading which is ≥ 0.40 but < 0.70 can be retained if the construct's AVE is ≥ 0.50. Nineteen (19) indicators with loading < 0.70 (but ≥ 0.40), namely, JR2 (0.537), JR5 (0.449), CM1 (0.622), PP5 (0.677) and TK2 (0.632) were retained as their respective constructs' AVE were above 0.5 (Table 6.2).

Step 3: Although all the 13 indicators of the OS construct had outer loading of ≥0.40, they did not achieve the threshold outer loading value of 0.70. Furthermore, since OS constructs AVE (0.465) was below the threshold of 0.5, it necessitated the deletion of one indicator at a time, starting with the indicator with the lowest loading which is OS2 (0.555). After deleting OS2, the PLS Algorithm analysis was run again and the results were rechecked – although the new AVE had improved to 0.482, it was still below the threshold of 0.5. Next, OS1 (0.598) was deleted and the PLS Algorithm run again – the new AVE improved to 0.502 which is above the minimum AVE threshold of 0.5. Hence, no further deletion of indicators of the OS construct was performed, leaving the OS construct with Eleven (11) remaining indicators (OS3, OS4, OS5 OS6, OS7, OS8, OS9, OS10, OS11, OS12 and OS13) (Table 6.3)

CT construct also had AVE (0.478) which was below the threshold of 0.5. Therefore, deletion of one indicator at a time is needed, starting with the indicator with the lowest loading which is CT8 (0.570). After deleting CT8, the PLS Algorithm analysis was run again and the results were rechecked – although the new AVE had improved to 0.485, it was still below the threshold of 0.5. Next, CT2 (0.573) was deleted and the PLS Algorithm run again. The new AVE improved to 0.495 which is still below the minimum AVE threshold of 0.5. So, the third item CT18 (0.576) was deleted and the PLS Algorithm run again. The new AVE improved to 0.505 which is above the minimum AVE threshold of 0.5. Hence, no further deletion of indicators of the CT construct was performed, leaving the CT construct with Fifteen (15) remaining indicators (CT1, CT3, CT4, CT5, CT6, CT7, CT9, CT10, CT11, CT12, CT13, CT14, CT15, CT16 and CT17) (Table 6.3)

Construct	**Indicators**	**Factor Loadings**	**AVE**	**CR**	**Convergent Validity**
Support to Supervisor (SS)	SS1	0.814	0.657	0.905	Yes
	SS2	0.774			

	SS3	0.842			
	SS4	0.818			
	SS5	0.801			
Self-efficacy (SE)	SE1	0.877	0.764	0.928	Yes
	SE2	0.878			
	SE3	0.886			
	SE4	0.855			
Intrinsic Interest (IT)	IT1	0.757	0.652	0.903	Yes
	IT2	0.838			
	IT3	0.834			
	IT4	0.800			
	IT5	0.805			
Team Integrate (TI)	TI1	0.853	0.732	0.916	Yes
	TI2	0.893			
	TI3	0.854			
	TI4	0.822			
Organisation Support (OS)	OS1	**deleted**	0.502	0.918	Yes
	OS2	**deleted**			
	OS3	**0.631**			
	OS4	**0.683**			
	OS5	**0.631**			
	OS6	0.768			
	OS7	0.740			
	OS8	**0.675**			
	OS9	0.711			
	OS10	**0.689**			
	OS11	0.736			
	OS12	0.750			
	OS13	**0.661**			
Job Requirement (JR)	JR1	0.826	0.514	0.833	Yes
	JR2	0.537			
	JR3	0.808			
	JR4	0.862			
	JR5	0.449			
Course Content (CC)	CC1	0.783	0.641	0.899	Yes
	CC2	0.733			
	CC3	0.796			
	CC4	0.822			
	CC5	0.864			

Performance Evaluation (PE)	PE1	0.932	0.781	0.934	Yes
	PE2	0.929			
	PE3	0.821			
	PE4	0.848			
Communication (CM)	CM1	0.622	0.533	0.819	Yes
	CM2	0.772			
	CM3	0.782			
	CM4	0.735			
Planning Prior Internship start (PP)	PP1	0.821	0.597	0.881	Yes
	PP2	0.778			
	PP3	0.747			
	PP4	0.831			
	PP5	0.677			
Critical Thinking (CT)	CT1	0.737	**0.505**	0.941	Yes
	CT2	**deleted**			
	CT3	**0.622**			
	CT4	**0.603**			
	CT5	**0.610**			
	CT6	**0.621**			
	CT7	**0.632**			
	CT8	**deleted**			
	CT9	0.819			
	CT10	0.844			
	CT11	0.828			
	CT12	**0.584**			
	CT13	**0.649**			
	CT14	**0.629**			
	CT15	0.867			
	CT16	0.860			
	CT17	**0.672**			
	CT18	**deleted**			
Professional Attitude (PA)	PA1	0.749	0.576	0.890	Yes
	PA2	0.757			
	PA3	0.778			
	PA4	0.779			
	PA5	0.690			
	PA6	0.795			
Tacit Knowledge (TK)	TK1	0.856	0.557	0.833	Yes
	TK2	0.632			

	TK3	0.740			
	TK4	0.741			
Explicit Knowledge (EK)	EK1	0.861	0.708	0.906	Yes
	EK2	0.876			
	EK3	0.827			
	EK4	0.799			
Individual Improvisation (II)	II1	0.772	0.654	0.919	Yes
	II2	0.776			
	II3	0.853			
	II4	0.873			
	II5	0.762			
	II6	0.812			

Table 6.3: Convergent Validity Assessment (After Deletion of Five Indicators)

The drawing of the model illustrated in Figure 6.8 shows each indicator's outer loading and each latent variables final AVE score (after deleted of two Organisation Support indicators: OS1 and OS2 and three Critical Thinking Disposition indicators: CT2, CT8 and CT18). To make the picture clearer, Figure 6.9 (Employer perspective), 6.10 (Institution perspective) and 6.11(Student perspective) were extracted from the main model.

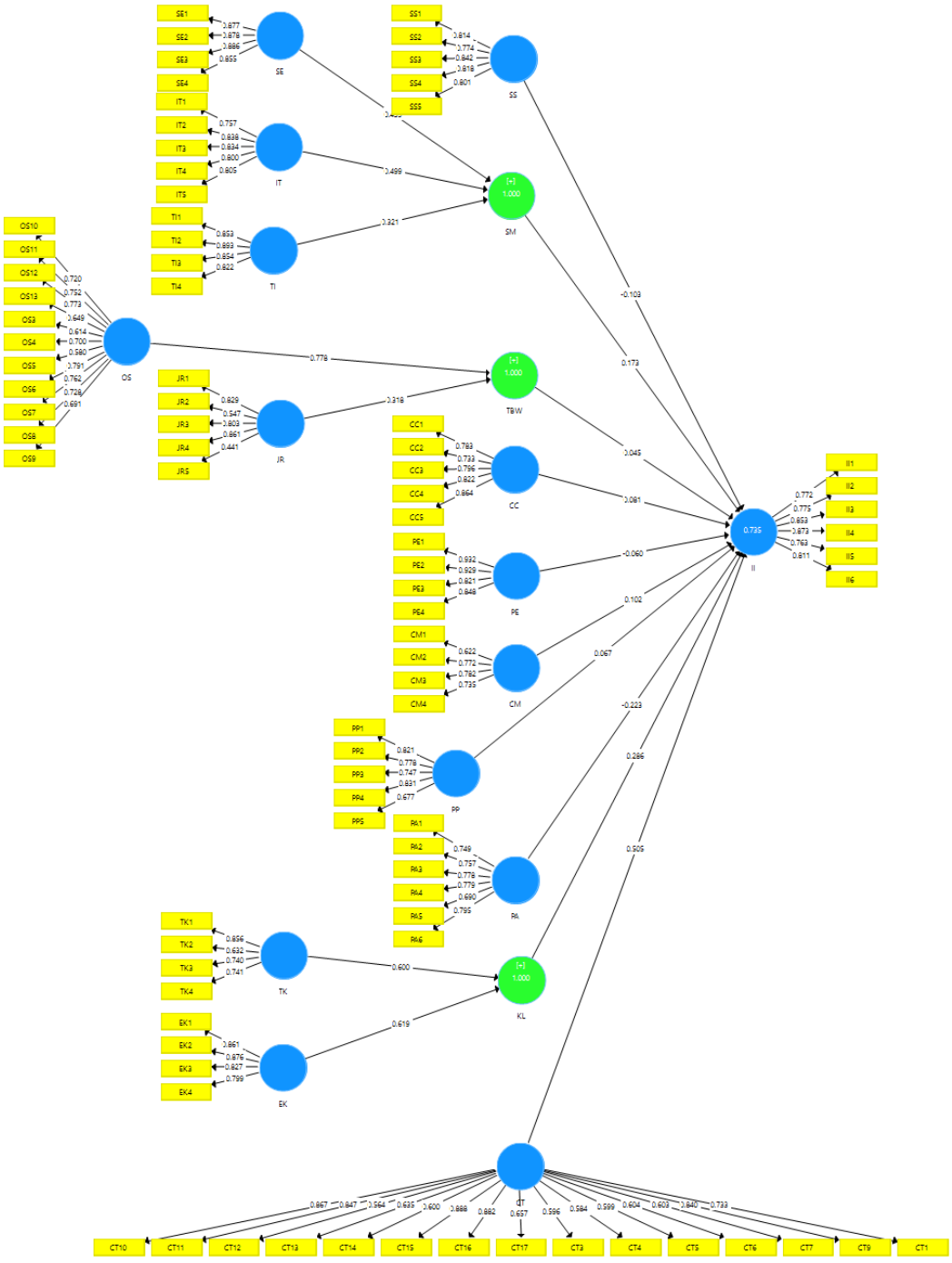


Figure 6.8: Final Measurement Model Based on Internship Enhancement Dataset (*n*=321)

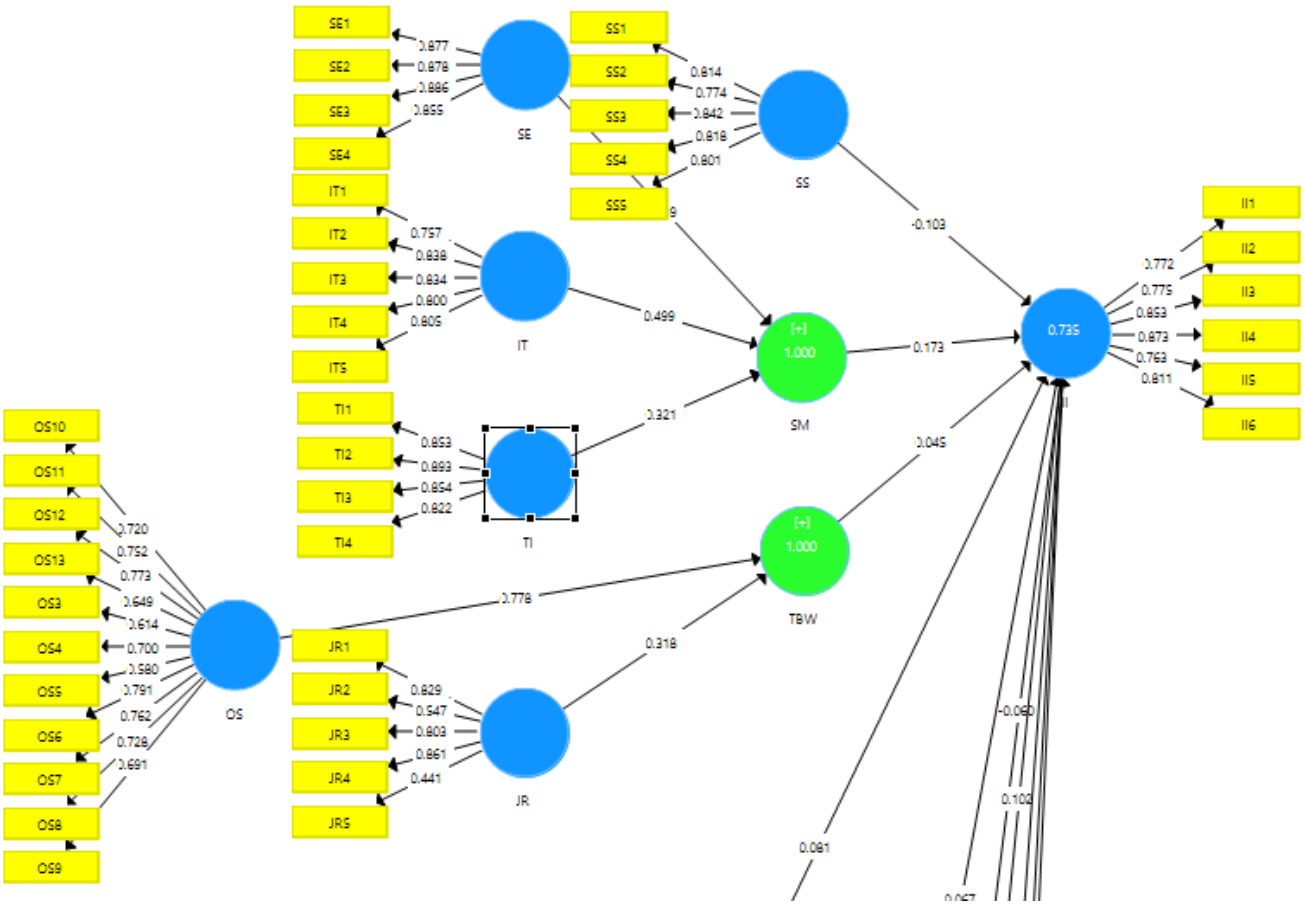


Figure 6.9: Final Measurement Model Based on Internship Enhancement Dataset (*n*=321) Extracted for Employer Perspective

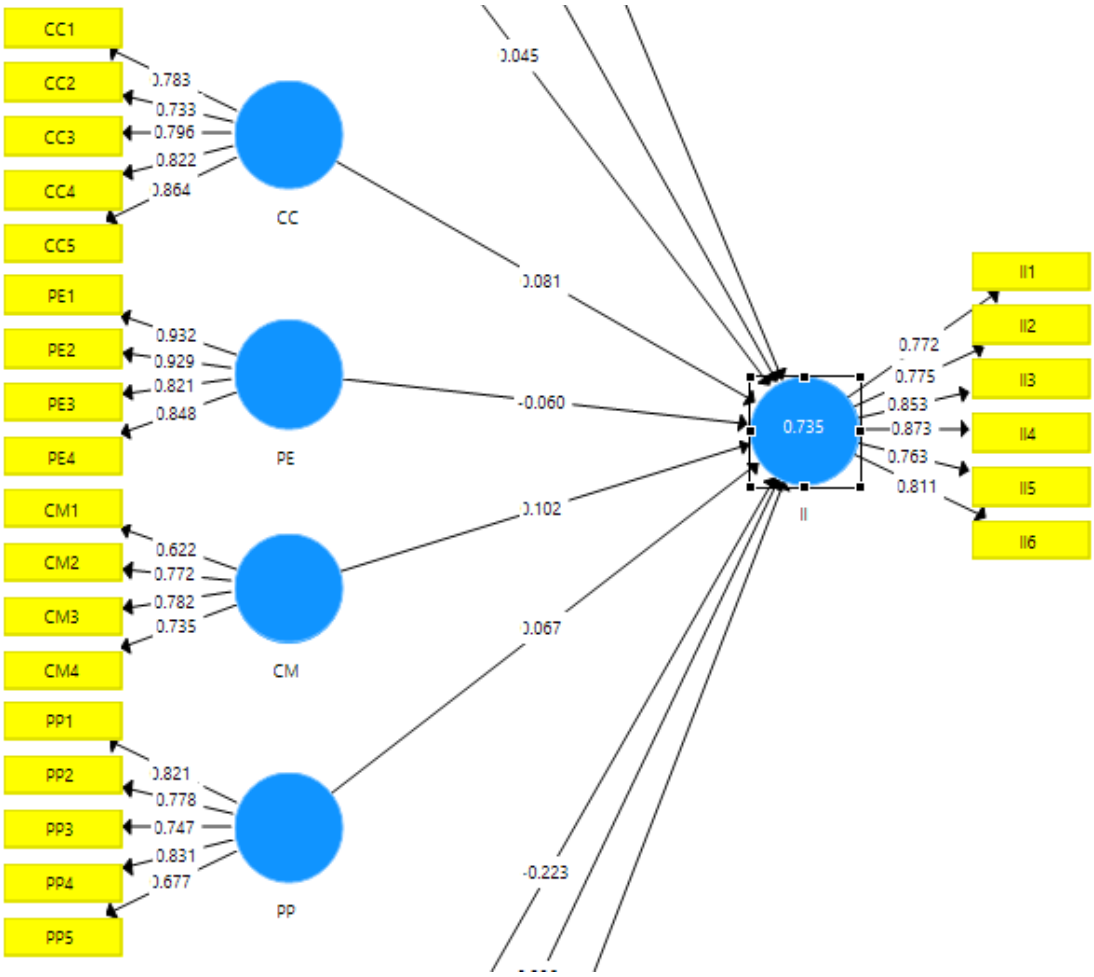


Figure 6.10: Final Measurement Model Based on Internship Enhancement Dataset (*n*=321) Extracted for Institution Perspective

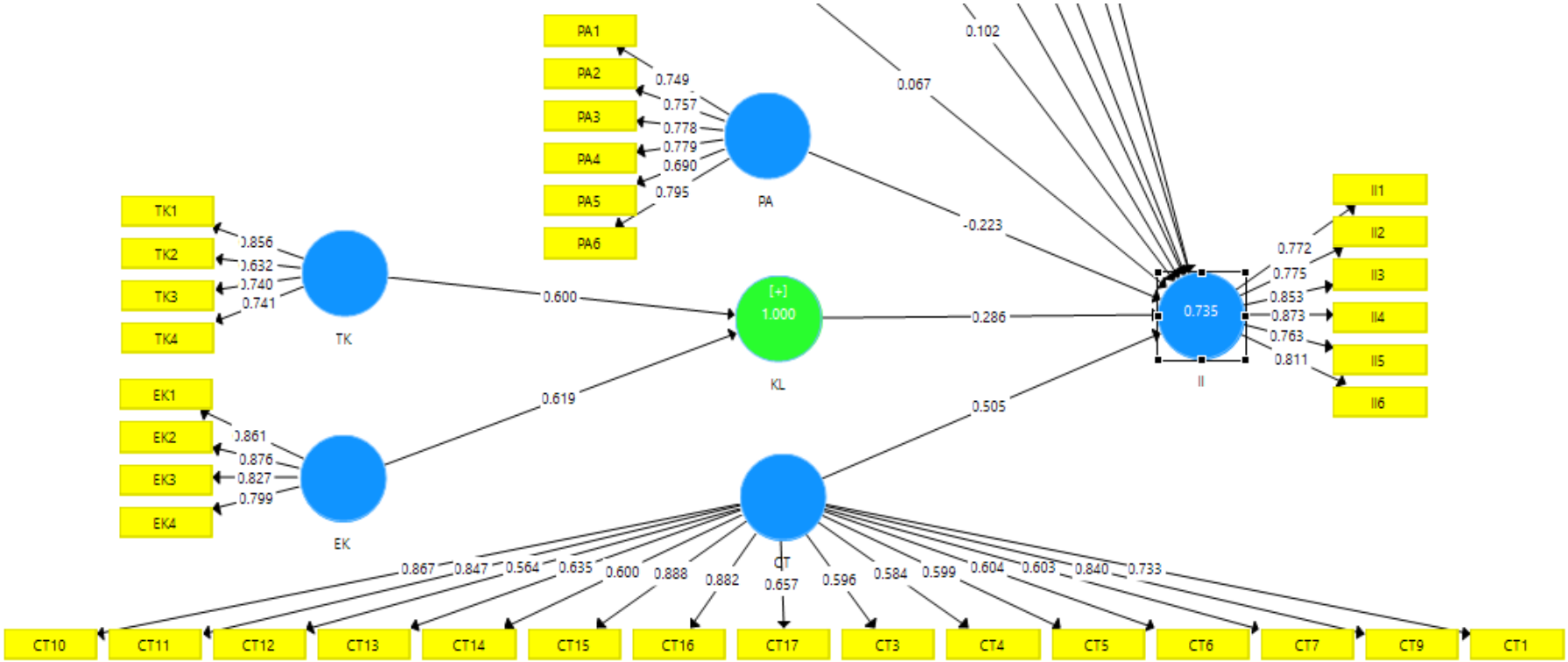


Figure 6.11: Final Measurement Model Based on Internship Enhancement Dataset (*n*=321) Extracted for Student Perspective

Step 5: Ensure that not more than 20 percent of the indicators in the model have been deleted (Hair, Babin & Krey, 2017; Hair et al., 2010). In this study, the deletion of indicators met the caveat that not more than 20 percent of the total number of indicators in the model being deleted. Table 6.3 shows that out of the original total number of 92 indicators, 2 indicators from Organisation Sort (OS) were deleted (OS1 and OS2) and 3 indicators from Critical Thinking Disposition were also deleted (CT2, CT8 and CT18) , giving rise to a deletion percentage rate of 5/92 = 5.43 percent which is below the criterion level of 20 percent.

Conclusion of Factor Reliability and Convergent Validity Assessment

It can be concluded that convergent validity has been established as each of the 15 constructs in the model account for at least 50 percent of the assigned indicators' variance (AVE ≥ 0.50) (Bagozzi & Yi, 198; Fornell & Larcker, 1981; Hair et al., 201; Ramayah et al., 2018) and the data is suitable for next part of analysis.

6.3.1.3 Discriminant Validity

Discriminant validity is "the extent to which a construct is truly distinct from constructs by empirical standards" (Hair et al, 2017, p. 115). It is the degree to which indicators differentiate across constructs or measure distinct concepts. In other words, it refers to the extent of the construct under investigation is unique and captures phenomena not represented by other constructs in the model" (Hair et al, 2017, p. 115). In SmartPLS 3.0 (Ringle et al. 2015), discriminant validity may be assessed in three ways:

- Fornell and Larcker's (1981) criterion
- Cross loading criterion
- Heterotrait-Monotrait ratio of correlations (HTMT)

Fornell and Larcker's (1981) criterion

A latent construct should explain better the variance of its own associated indicators than the variance of any other construct. Specifically, the square root of each construct's AVE on the diagonal should be higher than its correlation with any other construct on the off-diagonal (Hair et al., 2017, p. 116 & 126).

	CC	CM	CT	EK	II	IT	JR	OS	PA	PE	PP	SE	SS	TI	TK
CC	0.801														
CM	0.577	0.730													
CT	0.641	0.605	0.711												
EK	0.495	0.510	0.463	0.841											
II	0.606	0.597	0.786	0.385	0.809										
IT	0.534	0.441	0.560	0.409	0.543	0.807									
JR	0.477	0.462	0.465	0.320	0.561	0.377	0.716								
OS	0.451	0.520	0.515	0.373	0.509	0.419	0.592	0.708							
PA	0.527	0.557	0.569	0.574	0.405	0.513	0.256	0.400	0.759						
PE	0.557	0.540	0.498	0.462	0.389	0.342	0.265	0.301	0.520	0.884					
PP	0.585	0.697	0.598	0.507	0.596	0.419	0.448	0.548	0.473	0.492	0.773				
SE	0.439	0.450	0.475	0.325	0.554	0.569	0.463	0.464	0.395	0.302	0.437	0.874			
SS	0.501	0.436	0.408	0.420	0.335	0.422	0.396	0.336	0.438	0.424	0.434	0.282	0.810		
TI	0.510	0.489	0.526	0.456	0.378	0.426	0.206	0.317	0.574	0.495	0.417	0.250	0.532	0.856	
TK	0.503	0.477	0.606	0.345	0.762	0.471	0.553	0.513	0.348	0.279	0.459	0.452	0.359	0.272	0.746

Table 6.4: Discriminant Validity Assessment Using Fornell & Larcker (1981) Criterion

Table 6.4 shows the results of the Fornell-Larcker criterion assessment of discriminant validity with the square root of the reflective constructs' AVE on the diagonal and the correlations between constructs in the off-diagonal (both the row and column) positions.

Overall, the square roots of the AVEs for the reflective constructs CC (0.801), CM (0.730), CT (0.711), EK (0.841), II (0.809), IT (0.807), JR (0.716), OS (0.708), PA (0.759), PE (0.884), PP (0.773), SE (0.874), SS (0.810), TI (0.856) and TK (0.746) on the diagonal are all higher than the correlations of each of these constructs with other latent variables in the off-diagonal (row and column) positions, indicating all constructs are valid measures of unique concepts (Hair et al., 2017, p. 126), suggesting that discriminant validity is established and suitable for further analysis.

Cross Loading Criterion

Cross loading is another traditional way to assess discriminant validity says that "an indicator's outer loading on the associated construct should be greater than any of its cross-loading (i.e., its correlation) on other constructs" (Hair et al., 2017, p.115). "If each indicator's loading is higher for its designated construct compared to that of other constructs, it can be inferred that the indicators of different constructs are not inter-changeable" (Ramayah et al., 2018, p. 85)

	CC	**CM**	**CT**	**EK**	**II**	**IT**	**JR**	**OS**	**PA**	**PE**	**PP**	**SE**	**SS**	**TI**	**TK**
CC1	**0.783**	0.428	0.491	0.408	0.367	0.352	0.393	0.327	0.420	0.484	0.491	0.288	0.400	0.425	0.328
CC2	**0.733**	0.424	0.447	0.370	0.441	0.408	0.348	0.345	0.389	0.399	0.407	0.320	0.372	0.345	0.401
CC3	**0.796**	0.409	0.538	0.399	0.496	0.448	0.319	0.345	0.421	0.409	0.439	0.341	0.387	0.391	0.463
CC4	**0.822**	0.527	0.508	0.391	0.489	0.468	0.435	0.402	0.431	0.431	0.490	0.412	0.408	0.441	0.367
CC5	**0.864**	0.510	0.570	0.419	0.589	0.448	0.416	0.381	0.449	0.508	0.515	0.380	0.438	0.442	0.438
CM1	0.312	**0.622**	0.318	0.351	0.346	0.234	0.385	0.338	0.322	0.383	0.439	0.294	0.308	0.248	0.277
CM2	0.502	**0.772**	0.462	0.450	0.445	0.338	0.366	0.452	0.438	0.428	0.612	0.330	0.314	0.381	0.389
CM3	0.464	**0.782**	0.520	0.384	0.518	0.322	0.349	0.386	0.443	0.387	0.466	0.352	0.356	0.424	0.369
CM4	0.385	**0.735**	0.439	0.305	0.413	0.387	0.263	0.341	0.411	0.390	0.528	0.337	0.294	0.349	0.350
CT10	0.545	0.497	**0.867**	0.294	0.770	0.465	0.449	0.406	0.363	0.358	0.482	0.418	0.312	0.371	0.588
CT11	0.483	0.521	**0.847**	0.307	0.728	0.418	0.401	0.428	0.379	0.347	0.505	0.405	0.277	0.355	0.579

CT12	0.312	0.327	**0.564**	0.400	0.242	0.283	0.160	0.295	0.459	0.373	0.357	0.260	0.349	0.394	0.208
CT13	0.396	0.408	**0.635**	0.387	0.360	0.406	0.228	0.341	0.518	0.419	0.399	0.360	0.341	0.408	0.303
CT14	0.408	0.392	**0.600**	0.355	0.353	0.366	0.311	0.366	0.414	0.330	0.380	0.331	0.257	0.341	0.283
CT15	0.557	0.511	**0.888**	0.349	0.787	0.478	0.430	0.442	0.408	0.363	0.520	0.416	0.296	0.400	0.606
CT16	0.542	0.501	**0.882**	0.351	0.810	0.477	0.465	0.430	0.407	0.348	0.520	0.445	0.294	0.391	0.633
CT17	0.449	0.410	**0.657**	0.394	0.386	0.403	0.185	0.318	0.532	0.382	0.390	0.256	0.363	0.460	0.322
CT1	0.536	0.482	**0.733**	0.354	0.611	0.410	0.413	0.424	0.446	0.418	0.536	0.418	0.338	0.382	0.482
CT3	0.386	0.429	**0.596**	0.404	0.305	0.384	0.186	0.315	0.502	0.428	0.353	0.214	0.327	0.487	0.200
CT4	0.366	0.389	**0.584**	0.354	0.297	0.378	0.192	0.332	0.450	0.352	0.322	0.221	0.291	0.445	0.219
CT5	0.390	0.346	**0.599**	0.344	0.277	0.339	0.155	0.291	0.473	0.413	0.264	0.184	0.268	0.430	0.179
CT6	0.423	0.362	**0.604**	0.381	0.325	0.370	0.254	0.311	0.471	0.450	0.329	0.227	0.348	0.462	0.204
CT7	0.427	0.376	**0.603**	0.424	0.292	0.345	0.191	0.318	0.512	0.421	0.336	0.204	0.269	0.458	0.166
CT9	0.553	0.494	**0.840**	0.324	0.834	0.477	0.465	0.447	0.387	0.357	0.525	0.439	0.315	0.355	0.649
EK1	0.441	0.400	0.450	**0.861**	0.315	0.392	0.215	0.292	0.552	0.417	0.409	0.257	0.400	0.471	0.269
EK2	0.436	0.442	0.382	**0.876**	0.309	0.326	0.289	0.332	0.498	0.426	0.428	0.276	0.351	0.405	0.293
EK3	0.354	0.428	0.337	**0.827**	0.370	0.323	0.350	0.333	0.391	0.323	0.417	0.274	0.325	0.250	0.346
EK4	0.440	0.450	0.395	**0.799**	0.300	0.336	0.216	0.297	0.497	0.390	0.457	0.290	0.338	0.416	0.250
II1	0.474	0.523	0.607	0.320	**0.772**	0.383	0.418	0.420	0.307	0.340	0.494	0.393	0.310	0.307	0.600
II2	0.480	0.593	0.628	0.428	**0.775**	0.454	0.392	0.439	0.429	0.321	0.556	0.478	0.273	0.339	0.610
II3	0.486	0.489	0.676	0.334	**0.853**	0.441	0.458	0.386	0.331	0.337	0.435	0.425	0.285	0.326	0.640
II4	0.533	0.457	0.691	0.307	**0.873**	0.494	0.489	0.392	0.365	0.355	0.487	0.478	0.259	0.340	0.661
II5	0.438	0.369	0.552	0.176	**0.763**	0.376	0.498	0.432	0.165	0.175	0.396	0.433	0.229	0.216	0.574
II6	0.525	0.458	0.649	0.291	**0.811**	0.476	0.471	0.406	0.351	0.348	0.517	0.476	0.269	0.295	0.607
IT1	0.499	0.417	0.426	0.400	0.393	**0.757**	0.305	0.278	0.441	0.363	0.388	0.418	0.378	0.323	0.332
IT2	0.401	0.349	0.446	0.291	0.462	**0.838**	0.323	0.391	0.379	0.243	0.351	0.470	0.350	0.323	0.394
IT3	0.459	0.329	0.460	0.358	0.416	**0.834**	0.277	0.317	0.492	0.272	0.332	0.473	0.386	0.410	0.392
IT4	0.398	0.379	0.454	0.290	0.466	**0.800**	0.311	0.384	0.349	0.230	0.322	0.451	0.278	0.273	0.408

IT5	0.404	0.314	0.473	0.316	0.453	**0.805**	0.309	0.321	0.411	0.280	0.305	0.481	0.313	0.383	0.373
JR1	0.310	0.316	0.331	0.195	0.491	0.321	**0.829**	0.502	0.094	0.111	0.337	0.449	0.251	0.054	0.485
JR2	0.266	0.314	0.323	0.192	0.382	0.200	**0.547**	0.428	0.100	0.183	0.287	0.253	0.222	0.051	0.381
JR3	0.295	0.290	0.321	0.208	0.375	0.227	**0.803**	0.404	0.213	0.188	0.253	0.281	0.301	0.187	0.371
JR4	0.309	0.338	0.303	0.202	0.425	0.265	**0.861**	0.439	0.172	0.109	0.301	0.374	0.283	0.107	0.407
JR5	0.629	0.448	0.435	0.423	0.306	0.362	**0.441**	0.324	0.425	0.470	0.486	0.266	0.411	0.444	0.312
OS10	0.264	0.328	0.284	0.261	0.320	0.244	0.416	**0.720**	0.237	0.099	0.356	0.316	0.225	0.205	0.382
OS11	0.347	0.413	0.399	0.272	0.360	0.268	0.389	**0.752**	0.319	0.256	0.446	0.322	0.269	0.314	0.389
OS12	0.325	0.413	0.348	0.246	0.380	0.319	0.528	**0.773**	0.205	0.192	0.418	0.372	0.238	0.195	0.383
OS13	0.430	0.439	0.461	0.348	0.484	0.375	0.681	**0.649**	0.320	0.242	0.454	0.448	0.328	0.258	0.475
OS3	0.314	0.403	0.403	0.281	0.325	0.378	0.331	**0.614**	0.392	0.313	0.341	0.367	0.274	0.305	0.294
OS4	0.173	0.238	0.279	0.219	0.278	0.271	0.355	**0.700**	0.197	0.113	0.299	0.295	0.119	0.122	0.293
OS5	0.398	0.370	0.432	0.303	0.395	0.329	0.392	**0.580**	0.389	0.336	0.376	0.330	0.374	0.353	0.350
OS6	0.304	0.367	0.305	0.271	0.326	0.319	0.421	**0.791**	0.260	0.152	0.348	0.313	0.187	0.130	0.371
OS7	0.288	0.339	0.348	0.233	0.372	0.291	0.340	**0.762**	0.254	0.205	0.355	0.329	0.136	0.165	0.308
OS8	0.288	0.347	0.367	0.168	0.361	0.239	0.323	**0.728**	0.227	0.174	0.436	0.237	0.133	0.115	0.393
OS9	0.390	0.393	0.407	0.313	0.362	0.245	0.403	**0.691**	0.360	0.306	0.433	0.283	0.361	0.348	0.344
PA1	0.317	0.412	0.454	0.445	0.375	0.427	0.178	0.311	**0.749**	0.347	0.376	0.318	0.283	0.416	0.307
PA2	0.382	0.483	0.413	0.448	0.284	0.423	0.267	0.329	**0.757**	0.395	0.402	0.330	0.399	0.405	0.273
PA3	0.523	0.425	0.466	0.504	0.298	0.375	0.131	0.258	**0.778**	0.478	0.372	0.290	0.375	0.541	0.230
PA4	0.392	0.387	0.393	0.421	0.234	0.336	0.103	0.222	**0.779**	0.411	0.268	0.256	0.332	0.494	0.180
PA5	0.342	0.360	0.308	0.353	0.251	0.338	0.236	0.317	**0.690**	0.285	0.348	0.340	0.282	0.328	0.222
PA6	0.445	0.454	0.511	0.431	0.353	0.410	0.237	0.358	**0.795**	0.442	0.366	0.266	0.334	0.433	0.329
PE1	0.524	0.474	0.451	0.423	0.351	0.299	0.224	0.260	0.474	**0.932**	0.463	0.299	0.393	0.459	0.254
PE2	0.522	0.472	0.457	0.430	0.353	0.304	0.225	0.265	0.475	**0.929**	0.456	0.303	0.391	0.466	0.257
PE3	0.438	0.476	0.395	0.388	0.344	0.282	0.281	0.292	0.436	**0.821**	0.424	0.244	0.345	0.374	0.275
PE4	0.481	0.488	0.458	0.389	0.327	0.326	0.206	0.246	0.451	**0.848**	0.395	0.218	0.369	0.451	0.197

PP1	0.486	0.514	0.436	0.438	0.400	0.313	0.298	0.375	0.401	0.423	**0.821**	0.295	0.356	0.362	0.307
PP2	0.379	0.522	0.414	0.380	0.391	0.232	0.236	0.375	0.351	0.358	**0.778**	0.246	0.306	0.327	0.243
PP3	0.316	0.479	0.291	0.280	0.290	0.175	0.301	0.381	0.250	0.383	**0.747**	0.211	0.268	0.206	0.247
PP4	0.443	0.551	0.408	0.345	0.393	0.269	0.387	0.487	0.294	0.338	**0.831**	0.347	0.354	0.284	0.338
PP5	0.520	0.558	0.596	0.432	0.637	0.473	0.422	0.443	0.431	0.375	**0.677**	0.457	0.344	0.356	0.494
SE1	0.369	0.405	0.409	0.315	0.459	0.518	0.350	0.361	0.419	0.325	0.360	**0.877**	0.296	0.284	0.367
SE2	0.391	0.393	0.444	0.294	0.476	0.526	0.409	0.383	0.366	0.281	0.382	**0.878**	0.264	0.208	0.384
SE3	0.424	0.399	0.446	0.285	0.517	0.492	0.389	0.426	0.343	0.277	0.409	**0.886**	0.238	0.246	0.423
SE4	0.350	0.376	0.359	0.237	0.485	0.447	0.481	0.458	0.241	0.162	0.379	**0.855**	0.178	0.125	0.408
SS1	0.466	0.359	0.377	0.322	0.336	0.383	0.385	0.319	0.357	0.339	0.366	0.227	**0.814**	0.417	0.371
SS2	0.382	0.315	0.309	0.337	0.198	0.319	0.251	0.170	0.364	0.385	0.343	0.183	**0.774**	0.462	0.251
SS3	0.406	0.340	0.317	0.361	0.234	0.306	0.197	0.199	0.378	0.386	0.342	0.147	**0.842**	0.510	0.205
SS4	0.355	0.353	0.286	0.362	0.225	0.305	0.269	0.224	0.362	0.378	0.342	0.207	**0.818**	0.482	0.242
SS5	0.394	0.383	0.338	0.331	0.311	0.367	0.428	0.377	0.325	0.266	0.358	0.335	**0.801**	0.332	0.329
TI1	0.439	0.411	0.453	0.419	0.329	0.395	0.177	0.295	0.496	0.441	0.377	0.234	0.488	**0.853**	0.241
TI2	0.450	0.442	0.486	0.429	0.357	0.357	0.177	0.305	0.523	0.457	0.353	0.204	0.439	**0.893**	0.268
TI3	0.457	0.406	0.454	0.412	0.355	0.347	0.195	0.254	0.468	0.383	0.383	0.192	0.451	**0.854**	0.248
TI4	0.399	0.413	0.406	0.298	0.252	0.356	0.158	0.228	0.476	0.412	0.314	0.224	0.441	**0.822**	0.173
TK1	0.483	0.439	0.616	0.281	0.769	0.453	0.515	0.445	0.294	0.234	0.439	0.391	0.271	0.234	**0.856**
TK2	0.245	0.204	0.298	0.144	0.418	0.201	0.314	0.268	0.138	0.137	0.192	0.213	0.195	0.141	**0.632**
TK3	0.311	0.320	0.427	0.234	0.525	0.316	0.390	0.370	0.224	0.155	0.342	0.335	0.230	0.177	**0.740**
TK4	0.425	0.421	0.426	0.345	0.521	0.395	0.409	0.424	0.352	0.287	0.359	0.381	0.359	0.245	**0.741**

Table 6.5 Discriminant Validity Assessment Using Cross-Loadings

As can be seen in Table 6.5, an indicator has the highest loading value (in bold) with the construct to which it has been assigned to. In other words, the outer loading of an indicator assigned to a specific construct is higher than its cross-loadings (on other constructs). For example, CC1 loads high on its corresponding construct which is CC (0.783) but much lower on CM (0.428), CT (0.491), EK (0.408), II (0.367), IT (0.352), JR (0.393), OS (0.327), PA (0.420), PE (0.484), PP (0.491), SE (0.288), SS (0.400), TI (0.425) and TK (0.328).

In summary, Table 6.5 shows that all indicators load high on its own assigned constructs but low on other constructs. This indicates that discriminant validity is achieved as the constructs are distinctly different from each other. Next step is to assess the discriminant validity through Heterotrait-Monotrait Ratio of Correlations (HTMT) criterion.

Heterotrait-Monotrait Ratio of Correlations (HTMT) Criterion

Hair et al. (2017, p. 129) notes that "while frequently used in applied research, neither the Fornell-Larcker criterion nor the cross-loadings allow for reliable detecting discriminant validity issues." Both the Fornell-Larcker criterion and the assessment of the cross-loadings are insufficiently sensitive to detect and consequently fail to reliably uncover discriminant validity problems in variance-based SEM (Henseler, Ringle & Sarstedt 2015, p. 120). Therefore, an alternative more reliable approach to assess discriminant validity suggested by Henseler et al. (2015) called Heterotrait-Monotrait (HTMT) ratio of correlations should be applied.

"HTMT refers to the ratio of correlations within the constructs to correlations between the constructs. Technically, the HTMT approach is an estimate of what the true correlation between two constructs would be if they are perfectly measured (i.e. if they are perfectly reliable with no error)" (Ramayah et al., 2018, p. 85). The HTMT method is a stringent or better discriminant criterion than Fornell and Larcker (1981) as it ensures that every construct in a study is truly distinct from one another (Voorhees, Brady, Calantone Ramirez, 2016).

In using the HTMT as a criterion to assess discriminant validity, if the value of the HTMT is higher than a redefined threshold, a lack of discriminant validity can be concluded. Some researchers suggest a threshold of 0.85 (Clark & Watson, 1995; Kline, 2011) which is the more

stringer criterion but others prefer less stringers yet conservative threshold value of 0.90 (Gold, Malhotra & Segars, 2001; Teo, Srivastava & Jiang 2008).

Therefore, in using the HTMT criterion to assess discriminant validity, it may be concluded that discriminant validity is demonstrated if the HTMT value is lower than:

- HTMT $_{.85}$ value of 0.85 (Clark Watson, 1995; Kline, 2011), and/or
- HTMT $_{.90}$ value of 0.90 (Gold et al. 2001; Teo et al., 2008)

	CC	CM	CT	EK	II	IT	JR	OS	PA	PE	PP	SE	SS	TI	TK
CC															
CM	0.727														
CT	0.698	0.722													
EK	0.578	0.655	0.560												
II	0.678	0.740	0.744	0.436											
IT	0.616	0.564	0.616	0.475	0.616										
JR	0.650	0.680	0.534	0.434	0.698	0.492									
OS	0.514	0.653	0.557	0.426	0.571	0.478	0.732								
PA	0.615	0.708	0.684	0.668	0.447	0.589	0.369	0.458							
PE	0.631	0.681	0.579	0.523	0.430	0.389	0.371	0.341	0.589						
PP	0.649	**0.881**	0.601	0.567	0.626	0.443	0.570	0.611	0.520	0.552					
SE	0.494	0.564	0.482	0.369	0.619	0.643	0.572	0.520	0.447	0.331	0.461				
SS	0.570	0.548	0.472	0.487	0.364	0.476	0.501	0.365	0.512	0.486	0.488	0.303			
TI	0.587	0.609	0.626	0.526	0.425	0.486	0.303	0.363	0.663	0.555	0.459	0.278	0.620		
TK	0.615	0.643	0.615	0.423	0.928	0.576	0.753	0.624	0.416	0.334	0.520	0.548	0.426	0.333	

Table 6.6 Discriminant Validity Assessment Using HTMT Criterion

The HTMT values in Table 6.6 shows 0.881 in between CM and PP which is higher than the required threshold value of HTMT .85 (Clark Watson, 1995; Kline 2011). This was due to Communication (CM) and Planning prior to Internship Starts (PP) have close questions concerning on communication. Therefore, this study followed HTMT .90 (Gold et al., 2001; Teo et al., 2008) as guideline, indicating that discriminant validity has been established for the constructs of this study. Next session is measurement of formative model.

6.3.2 Assessment of Formative Measurement Model

As mentioned in Section 6.2, this study model involved higher-order constructs in reflective-formative model. In order to assess the formative model measurement, the higher-order constructs need to be specified (Section 6.3.2.1) and estimated (Section 6.3.2.2) and validated (Section 6.3.2.3) by using repeated indicator approach. This is to make sure the higher-order constructs fulfilled all the criteria required in measurement model before being tested in structural model in order to identify the relationships.

Next, the three higher-order components i.e. Student Matching (SM), Innovative Behavioural in Workplace (IBW) and Knowledge (KL) will be validated its convergent validity, collinearity, weight and significant as shown in Figure 6.12.

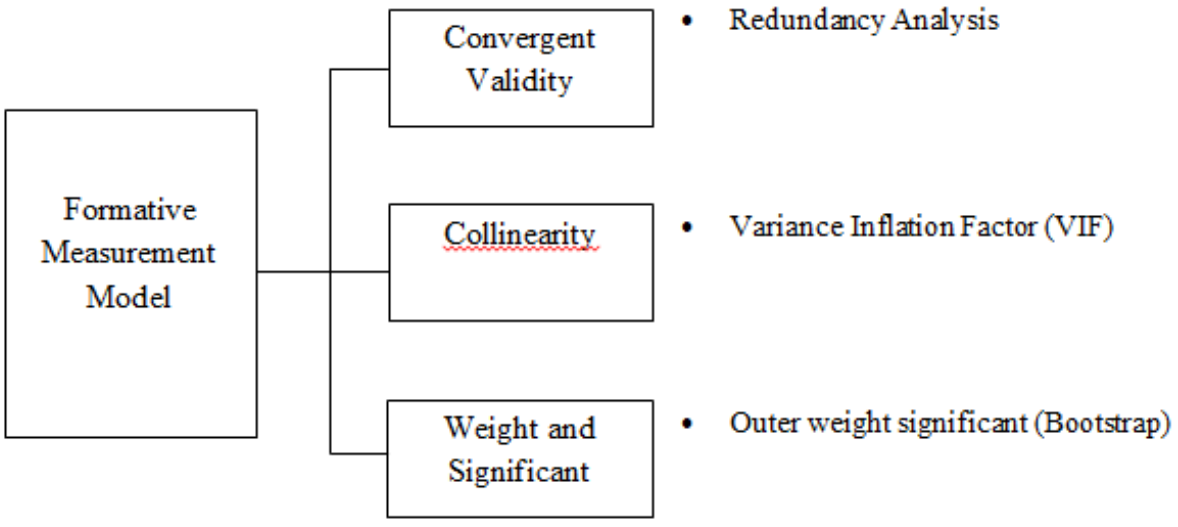


Figure 6.12: Formative Model Assessment

6.3.2.1 Specifying Higher-Order Constructs

There are several approaches for specifying and estimating higher-order constructs in PLS-SEM. The most common ones are the repeated indicators approach and the two-stage approach (Ringle et al., 2012). Becker et al. (2012) have evaluated both approaches for reflective-formative type higher-order constructs in a large-scale simulation study. Their results show that the (extended) repeated indicators approach produces smaller biases in the estimation of the higher-order constructs measurement model. Therefore, this study chosen the (extended) repeated indicators approach.

6.3.2.1.1 The Repeated Indicators Approach

In the repeated indicator approach all indicators of the lower-order components are assigned to the higher-order component (Lohmoller, 1989; Wold, 1982). For example, when a higher-order construct consists of three lower-order components each measured with three indicators), the higher-order component would be measured with the same nine indicators as the lower-order components (Cheah et al., 2019).

In this study the higher-order component Student Matching (SM) was measured by its three lower-order components i.e. Self-efficacy (SE) and Intrinsic Interest (IT) and Team Behavioural Integration (TI), in total 13 indicators (SE1, SE2, SE3, SE4, IT1, IT2, IT3, IT4, IT5 TI1,TI2, TI3,TI4), higher-order component Innovative Behaviour in Workplace (IBW) was measured by its two lower-order components i.e. Organisation Support (OS) and Job Requirement (JR) in total 16 indicators (OS3, OS4, OS5, OS6, OS7, OS8, OS9, OS10, OS11, OS12, OS13, JR1, JR2, JR3, JR4 and JR5); higher-order component Knowledge (KL) was measured by its two lower-order components i.e. Tacit Knowledge (TK) and Explicit (EK) in total 8 indicators (TK1, TK2, TK3, TK4, EK1, EK2, EK3 and EK4) as shown in Figure 6.13.

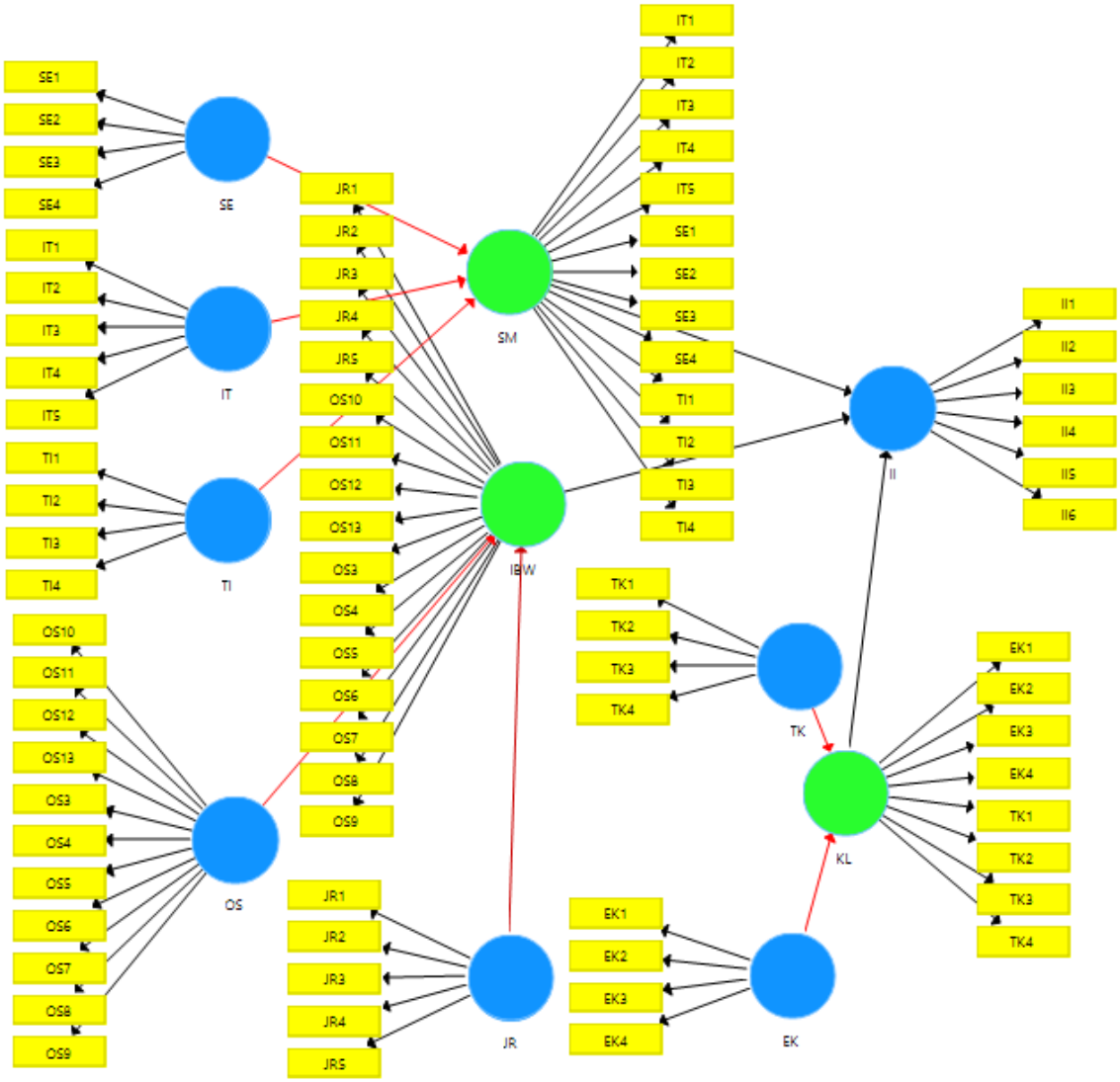


Figure: 6.13 Reflective-formative Model for Higher-Order Construct

The above figure: 6.13 is used to calculate the latent variable for the next step which is to perform measurement of higher-order construct to dependent variable (II) after created the repeated indicators. The reasons of using higher-order constructs are to reduce the number of path model relationships and overcome the bandwidth-fidelity dilemma as mentioned in section 6.2.

Next session is measurement of the higher-order construct after created the repeated construct indicators by latent variables from Smart-PLS. This is to ensure that the relationships within the

higher-order constructs to dependent variables (II) are supported before move on to structural model.

Measurement of the higher-order construct to dependent variable(II) after repeated Indicator Approach

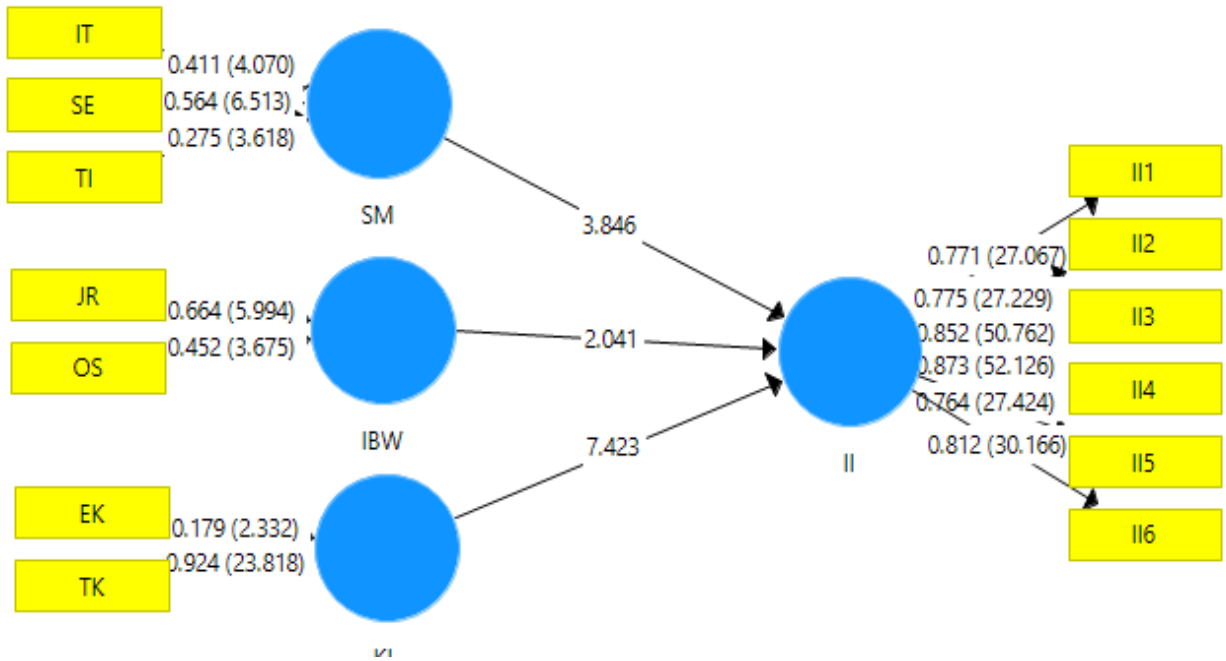


Figure 6.14: Repeated Constructs to DV (II)

Figure 6.14 is used to find out path coefficient (Standard Beta), Standard error, t-value, R^2, f^2 and Q^2 for the repeated construct to dependent variable (II) to test the relationship within higher-order constructs and dependent variables before combine into structural model.

Relationship	Path Coefficient (Std Beta)	Std Error	*t*-value	Decision	R^2	f^2	Q^2
IBW -> II	0.115	0.056	2.041	*Supported*	0.664	0.022	0.404
KL -> II	0.552	0.074	7.423	*Supported*		0.490	
SM_ -> II	0.262	0.068	3.846	*Supported*		0.125	

Table 6.7: Relationship Testing with Respect to Higher-Order Components with DV

Based on the assessment of the path coefficient as shown in Figure 6.14 together with the Table 6.7, the all lower-order components were found to have a *t*-value > 1.96 which is significant at the 5 percent level of significance.

R^2 value of the endogenous construct is 0.664 which indicates that the three repeated constructs, namely SM, IBW and KL together explain 66.6 percent of the variance in the endogenous construct II. The R^2 value of 0.664 is at benchmark of 0.75 which indicates close to substantial level of predictive accuracy. (Hair et al., 2017, p.199).

KL ($f^2 = 0.490$) can be considered to have large effect, SM ($f^2 = 0.125$) has medium effect and IBW ($f^2 = 0.022$) have small effect (Cohen, 1988) in producing the R^2 for the endogenous construct in the model, Individual Improvisation (II).

6.3.2.2 Estimating Higher-Order Constructs

When estimating higher-order constructs in PLS-SEM, algorithm setting is very important. The PLS- SEM algorithm uses two different modes to estimate the measurement models – Mode A and Mode B. When using Mode A (i.e., correlation weights), the bivariate correlations between each indicator and the construct determine the indicator weights used to compute the latent variable scores. In contract, Mode B (i.e., regression weights) computes indicator weights by regressing each construct on its associated indicators. Mode A is used to estimate reflectively specified measurement models and Mode B to estimate formatively specified measurement models (Becker et al., 2012) show that this choice of measurement mode for repeated indicators does not apply to orientation of the lower-order components but the higher-order component. Hence, even though the repeated indicators identifying the higher-order construct are specified reflectively on the lower-order components, Mode B should be used on the higher-order constructs, i.e. reflective-formative constructs which is applicable to this study.

6.3.2.3 Validate the Formative Higher-Order Construct

In order to validate the formative higher order construct, this study follows the three-step procedure outlined in Hair et al. (2017).

Step 1: Assess the higher-order construct's convergent validity by running a redundancy analysis (Chin 1998) in which the higher-order construct is related to an alternative single item measurement of the higher order construct. A global single item that captures the respondents' general assessment of the higher order construct as criterion construct (Sarstedt et al. 2019).

In this study, there are three higher-order constructs components i.e. Student Matching (SM), Innovative Behaviour in Workplace (IBW) and Knowledge (KL).

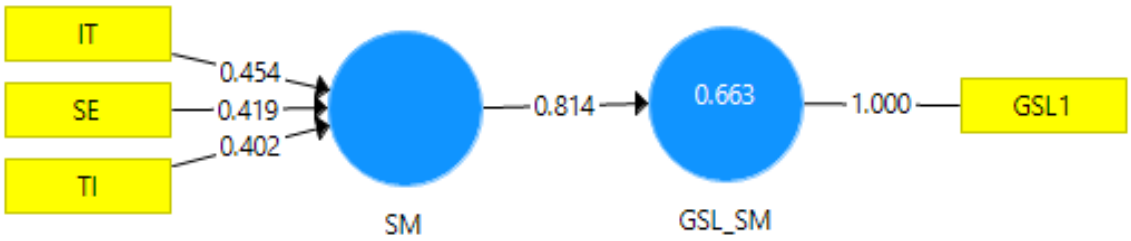


Figure 6.15: Redundancy Analysis for Higher-order Component: Student Matching

The latent variable scores from Section 6.3.2.1.1 allowed creating and estimating the model shown in Figure 6.15. The Student Matching (SM) now comprises three indicators representing the latent variable scores of Self-efficacy (SE), Intrinsic Interest (IT) and Team Behavioural Integration (TI). The assessment of the Student Matching formative measurement model begins with running a redundancy analysis, measured with the three formatively specified items SM, SE and IT, on the alternative single-item measure of Student Matching yields a path coefficient of 0.814 which is not significantly differ from the 0.7 threshold (Hair et al. 2017).

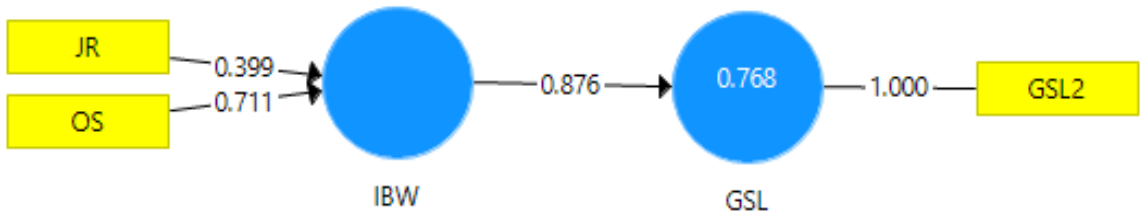


Figure 6.16: Redundancy Analysis for Higher-order Component: Innovative Behaviour in Workplace

The latent variable scores from Section 6.3.2.1.1 allowed creating and estimating the model shown in Figure 6.16. The Innovative Behavioural in Workplace (IBW) now comprises two indicators representing the latent variable scores of Innovative as Job Requirement (JR) and Organisation Support to Innovation (OS). The assessment of the IBW formative measurement model begins with running a redundancy analysis, measured with the two formatively specified items JR and OS, on the alternative single-item measure of Innovative as Job Requirement yields a path coefficient of 0.876 which is not significantly differ from the 0.7 threshold (Hair et al. 2017).

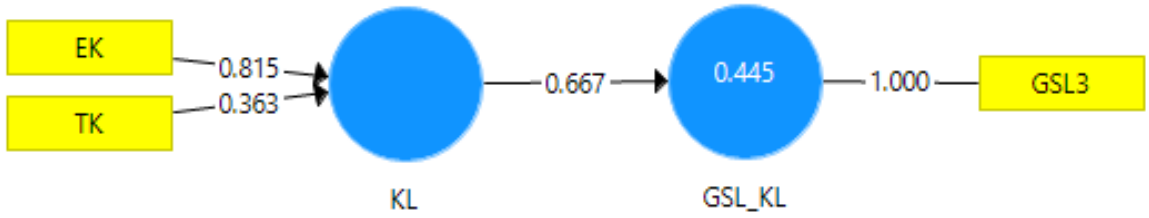


Figure 6.17: Redundancy Analysis for Higher-order Component: Knowledge

The latent variable scores from Section 6.3.2.1.1 allowed creating and estimating the model shown in Figure 6.17. Knowledge (KL) now comprises two indicators representing the latent variable scores of Tacit Knowledge (TK) and Explicit Knowledge (EK). The assessment of the KL formative measurement model begins with running a redundancy analysis, measured with the two formatively specified items EK and TK, on the alternative single-item measure of

Knowledge yields a path coefficient of 0.667 which is not significantly differ from the 0.7 threshold (Hair et al. 2017).

Interpreting and Reporting Redundancy Analysis in This Study

The redundancy analysis show estimates of 0.814 (SM) 0.876 (IBW) and 0.667 (KL) between the higher-order construct and the single item measure of SM, IBW and KL. These results support the convergent validity of the higher-order construct, because the path co-efficient does not significantly differ from the 0.7 threshold (Hair et al. 2017). Therefore, it is suitable for further analysis on structural modelling in the next session. Next step is to assess the potential collinearity issues.

Step 2: Check for potential collinearity issues among the lower-order components of the higher order construct.

Assessment of Structural Model for Collinearity Issues

Although the criteria of discriminant validity (vertical collinearity) are met, lateral collinearity issues (predictor-criterion collinearity) may sometimes mislead the findings in a stealth way due to making of the strong causal effect in the model (Kock and Lynn 2012). Therefore, it is crucial to ensure the structural model does not have lateral collinearity issues. This typically occurs when two variables, hypothesised to be causally-related, measure the same construct. In other words, each set of predictor constructs needs to be assessed separately for each subset of the structural model, as shown in Figure 6.21.

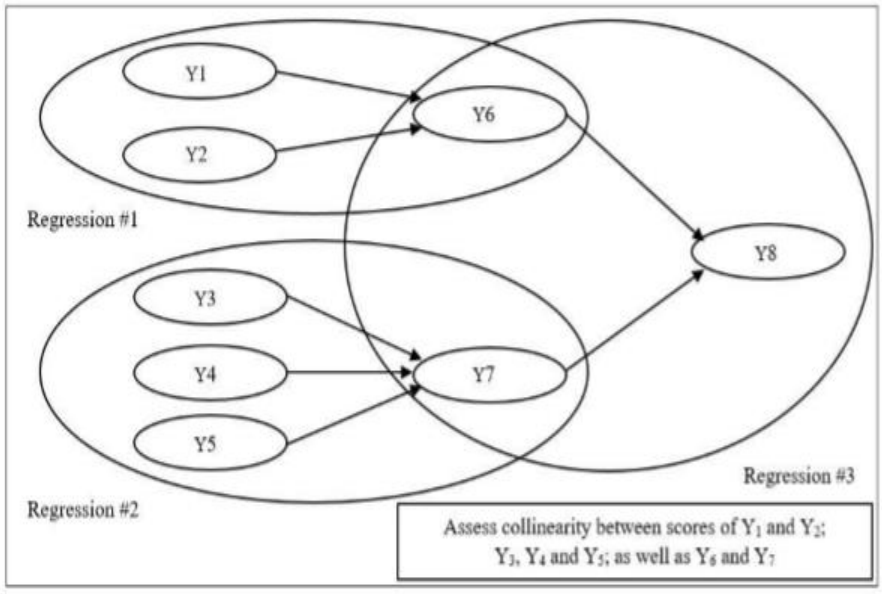


Figure 6.18: Lateral Collinearity

Source: Ramayah et al. (2018)

How to Check for Lateral Collinearity Issues

The rule of thumb for assessment of lateral collinearity issues: a VIF value of 5 or higher (Hair et al. 2011), or more stringent VIP value of 3.3 or higher (Diamantopoulos & Siguaw, 2006) indicates a potential lateral collinearity problem.

Construct	**Student Matching (SM)** VIF	**Innovation Behaviour in Workplace (IBW)** VIF	**Knowledge (KL)** VIF	**Individual Improvisation (II)** VIF
Self-Efficacy (SE)	1.478			
Intrinsic Interest (IT)	1.693			
Team Integrate Behaviour (TI)	1.222			
Organisation Support for Innovation (OS)		1.541		
Innovative as a Job Requirement (JR)		1.541		
Tacit Knowledge (TK)			1.135	
Explicit Knowledge (EK)			1.135	

Support to Supervisor (SS)	1.549
Course Content (CC)	2.362
Performance Evaluation (PE)	1.733
Communication (CM)	2.547
Planning Prior Internship Start (PP)	2.396
Critical Thinking Composition (CT)	2.535
Professional Attitude (PA)	2.008

Table 6.8 Lateral Collinearity Assessment

Interpreting and Reporting Lateral Collinearity Issues in This Study

Table 6.8 shows the outcome of the lateral multicollinearity assessment. All the Inner VIF values for the independent variables (exogenous variable) with respect to the master variables (treated as endogenous variables in PLS) Student Matching (SM), Innovative Behaviour in Workplace(IBW) , Knowledge (KL) as well as with respect to the dependent (endogenous) variable Individual Improvisation (II) are less than 5 (Hair et al., 2011) and also 3.3 (Diamantopoulos & Siguaw 2006) indicating that lateral multicollinearity is not a concern in this study and that the constructs are distinctly different from one another (Hair et al. 2017).

Step 3: Run bootstrapping (5000 subsamples, no sign changes) to assess the significance and relevance of the relationships between the lower-order components and their higher-order component. These relationships represent the higher-order construct's weights but appear as path coefficients in the PLS path model (Cheah at al., 2019). As shown in Figure 6.19.

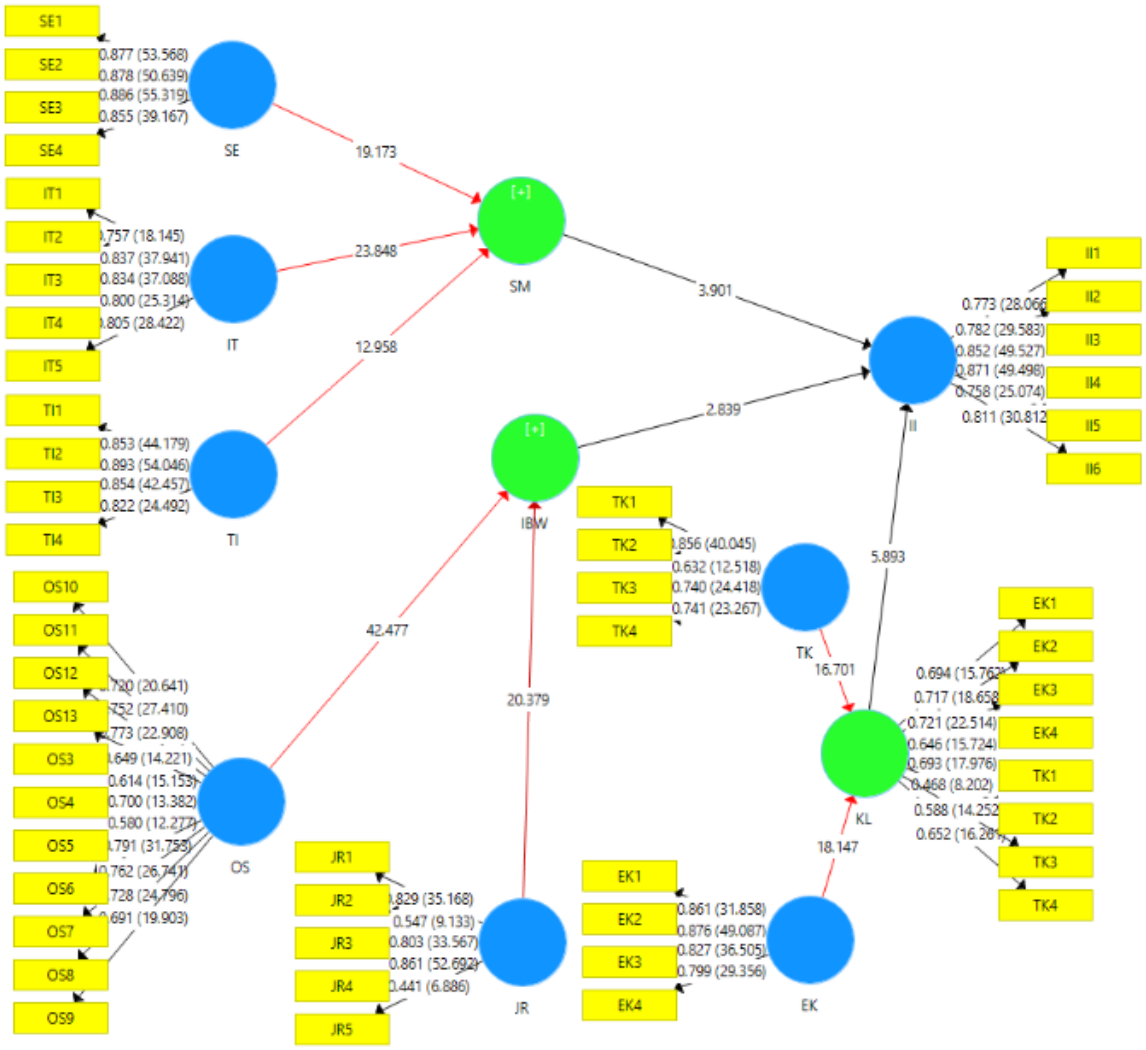


Figure 6.19: SmartPLS Graphical Output: Path Coefficients (Outer Weight) values

Relationship	Path Coefficient (Std Beta)	Std Error	*t*-value	Decision
SE -> SM	0.439	0.023	19.173	*Supported*
IT -> SM	0.499	0.021	23.848	*Supported*
TI -> SM	0.321	0.025	12.958	*Supported*
JR -> IBW	0.318	0.016	20.379	*Supported*
OS -> IBW	0.778	0.018	42.477	*Supported*
EK_ -> KL	0.620	0.034	18.147	*Supported*
TK -> KL	0.599	0.036	16.701	*Supported*

Table 6.9: Relationship Testing with Respect to Lower-Order Components (LOC) to Higher Order Components (HOC)

Based on the assessment of the path coefficient as shown in Figure 6.19 together with the Table 6.9, the all lower-order components were found to have a *t*-value > 1.96 which is significant at the 5 percent level of significance. This is to ensure that the relationship is supported from the lower-order components with higher order components before proceed to structural modelling. The next step is assessment of structural model and hypothesis testing.

6.4 Assessment of Structural Model and Hypothesis Testing

After having performed the assessment of the measurement model as reported in the previous section, the next stage involved the assessment if the structural model using PLS-SEM analysis as shown in Figure 6.20.

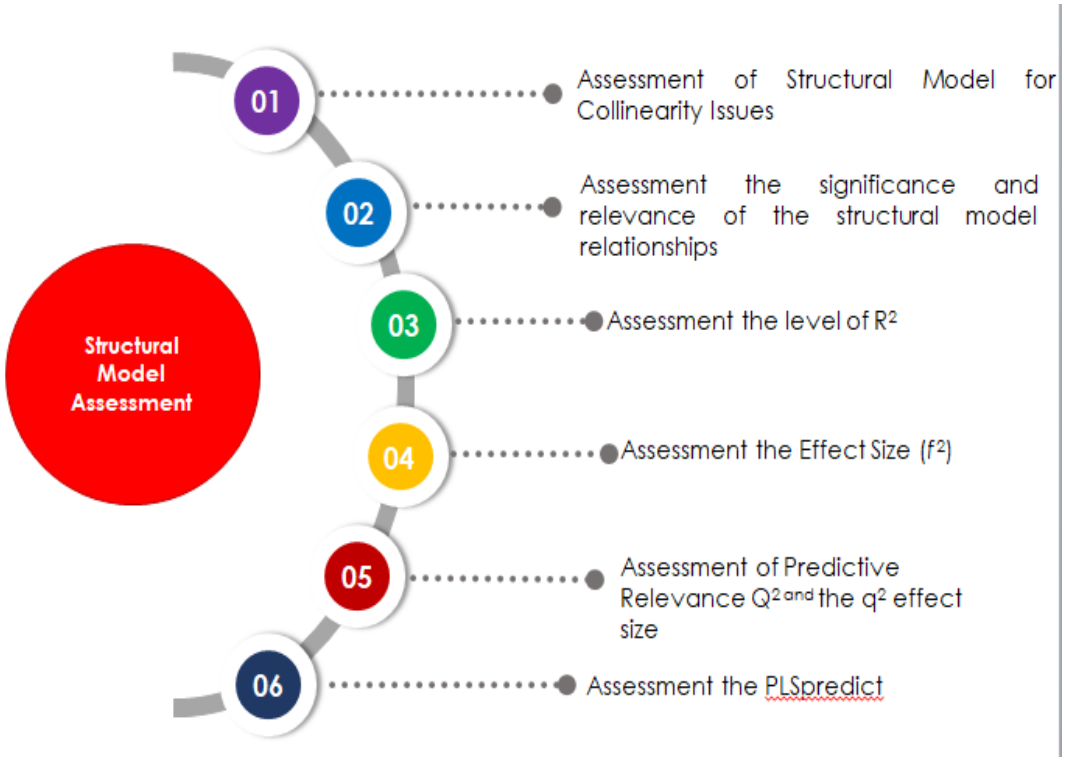


Figure 6.20: Steps in Structural Model Assessment (Hair et al., 2017)

6.5 Assessing the Significance and Relevance of the Structural Model Relationships

The structural model assessment starts with analysing the relationships between the constructs. The standard structural model evaluation criteria apply for the relationships of the higher-order component to constructs in the model other than its lower-order component (Cheah at al., 2019.) In other words, the lower-order components are not considered as being part of the structural model but replaced by higher-order construct as show in Figure 6.21. In order to make the model clearer and easy to read, the model has been extracted for employer perspective (Figure: 6.22), institution perspective (Figure 6.22) and student perspective (Figure 6.23) from the main model.

PLS-SEM relies on a nonparametric bootstrap procedure (Davison & Hinkley, 1997; Efron & Tibshirani, 1986) to test path coefficients for their significance by taking a large number of subsamples (e.g. 5,000) from the original sample with replacement to determine bootstrap standard errors, which in turn gives approximate t values for significance testing of the structural path (Wong, 2013, p. 23). In this study, to obtain the *t* values and the path coefficients, the bootstrapping procedure in the SmartPLS 3.0 software (Ringle et al., 2015) was run as follows:

Step 1: Ensure that the bootstrap samples are high and must at least equal to the number of valid observations used to estimate the model. As a rule, 5,000 bootstrap samples are recommended (Hair et al., 2017, p. 149). The number of bootstrap subsamples was set at the recommended level of 5,000 which clearly exceeded the 321 valid observations contained in the Internship Enhancement Survey dataset (n = 321) used in this analysis.

Step 2: The signs of the latent variable scores are indeterminate (sign indeterminacy) (Wold, 1985) and may "result in arbitrary sign changes in the bootstrap estimates of the coefficients, compared with the estimates obtained from the original sample" pulling the mean value of bootstrap results toward zero and inflating the corresponding bootstrap standard error upward and decreasing the *t* value (Hair et al., 2017, pp. 153-154). Sign changes occur when extreme bootstrap samples are drawn. In the SmartPLS 3.0 (Ringle et al., 2015) software, three options are available to deal with sign changes. In this study, the option selected for dealing with sign changes was No Sign Changes (which means to not do anything and to accept the negative impact of sign changes on the results for the empirical *t* value) as strongly recommended by Hair et al. (2017, p. 154) because it results in the most conservative outcome in that "if coefficients

are significant under the no sign change option, they will also be significant when using the alternative options."

Step 3: The Basic Bootstrapping option returns a faster but reduced (basic) results report whereas the Complete Bootstrapping option which was chosen for this study's analysis generates a complete basic results report providing more details relevant for the model evaluation (Hair et al., 2017).

Step 4: According to Hair et al. (2017, p. 155), it is valuable to report the bootstrap confidence interval that indicates the stability of a coefficient estimate, in addition to reporting the significance of a parameter. The bootstrap confidence interval in PLS-SEM is constructed based on the standard errors obtained from the bootstrapping procedure (Henseler et al., 2009). SmartPLS 3.0 (Ringle et al., 2015) offers five types of confidence intervals. In this study, Efron's (1987) Bias-Corrected and Accelerated (BCa) Bootstrap confidence interval method was selected because it is the most prominent and recommended approach (Hair et al., 2017, p. 156; Ramayah et al., 2018). The BCa confidence interval method helps to adjust for both bias and skewness in the bootstrap distribution and is accurate in a wide variety of settings (Ramayah et al., 2018, p. 144).

Step 5: The path coefficients which represent the hypothesised relationships that link the constructs must be examined. Path coefficient values are standardised on a range from -1 (values closer to -1 indicates strong negative relationships) to +1 (values closer to +1 represents strong positive relationships). According to Hair et al. (2017), although values close to +1 or -1 almost always are statistically significant, a standard error must be obtained using bootstrapping to test for significance. The significance level was set at 0.05 for this analysis as according to Hair et al. (2017), the path coefficients should be at least at the 5 percent level of significance (Hair et al., 2017). Specifically, the critical values for the significance level of 5 percent ($\alpha = 0.05$) probability of error are 1.96 in a two-tailed test and 1.645 in a one-tailed test.

Step 6: Click Start Calculation. Check the result of bootstrapping and interpret the result.

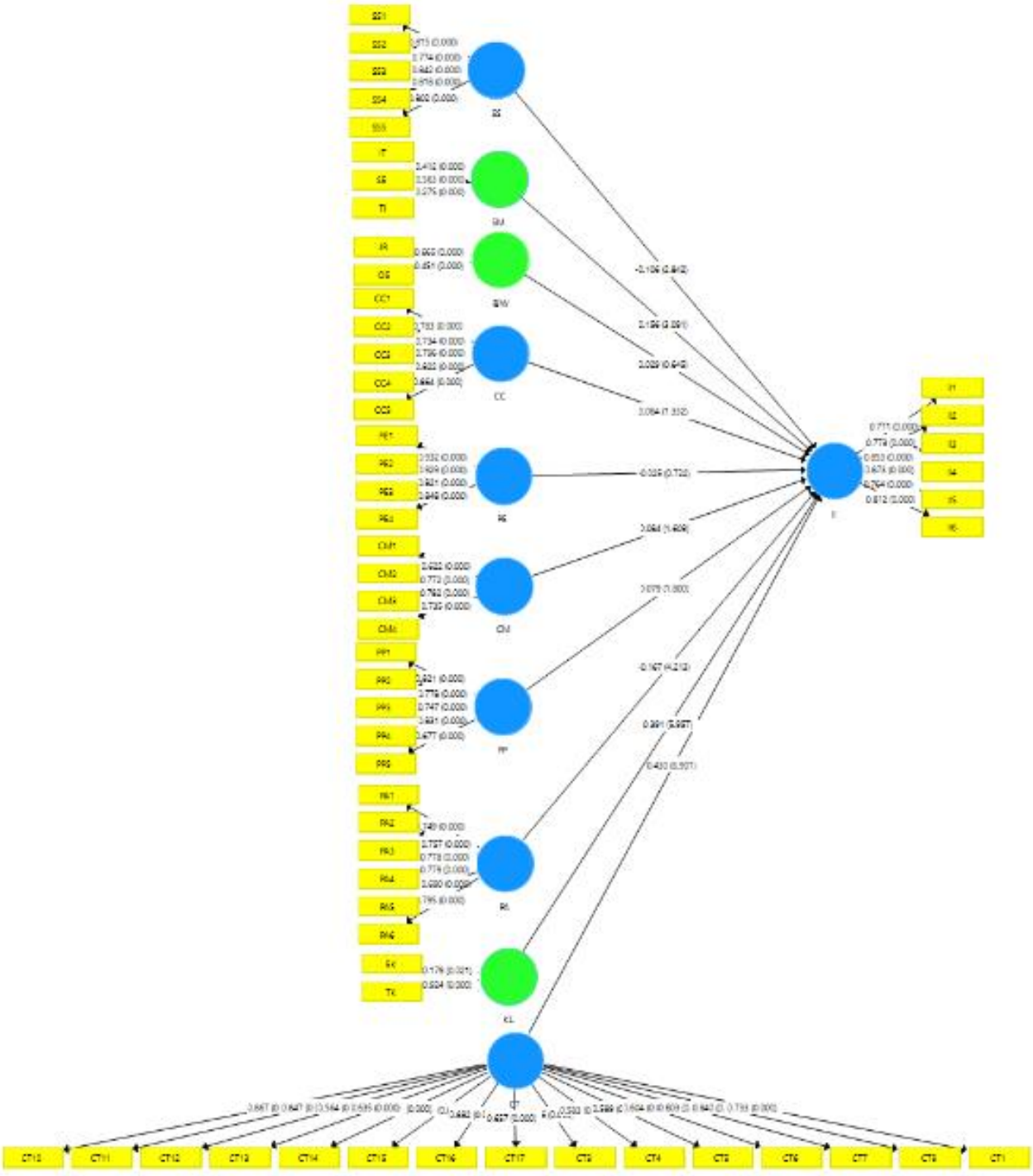


Figure 6.21: Structural Model for Internship Enhancement Model (*n* = 321)

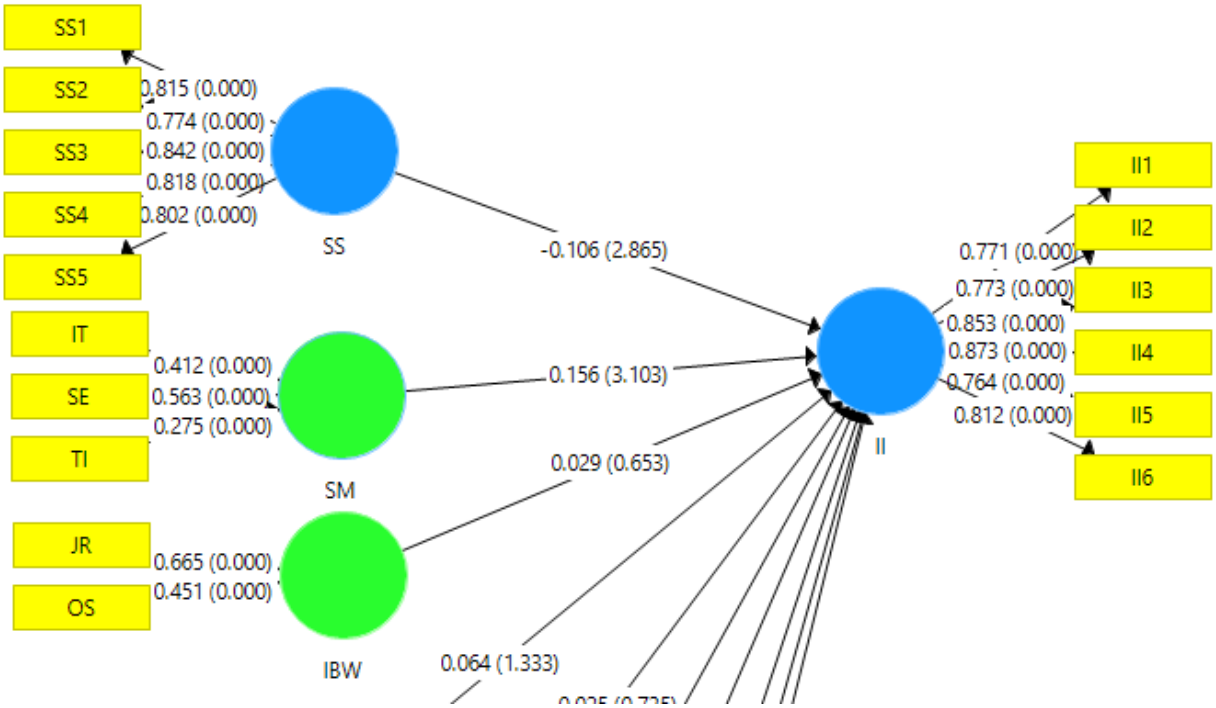


Figure 6.22: Structural Model for Internship Enhancement Model (*n* = 321) Extracted for Employer Perspective

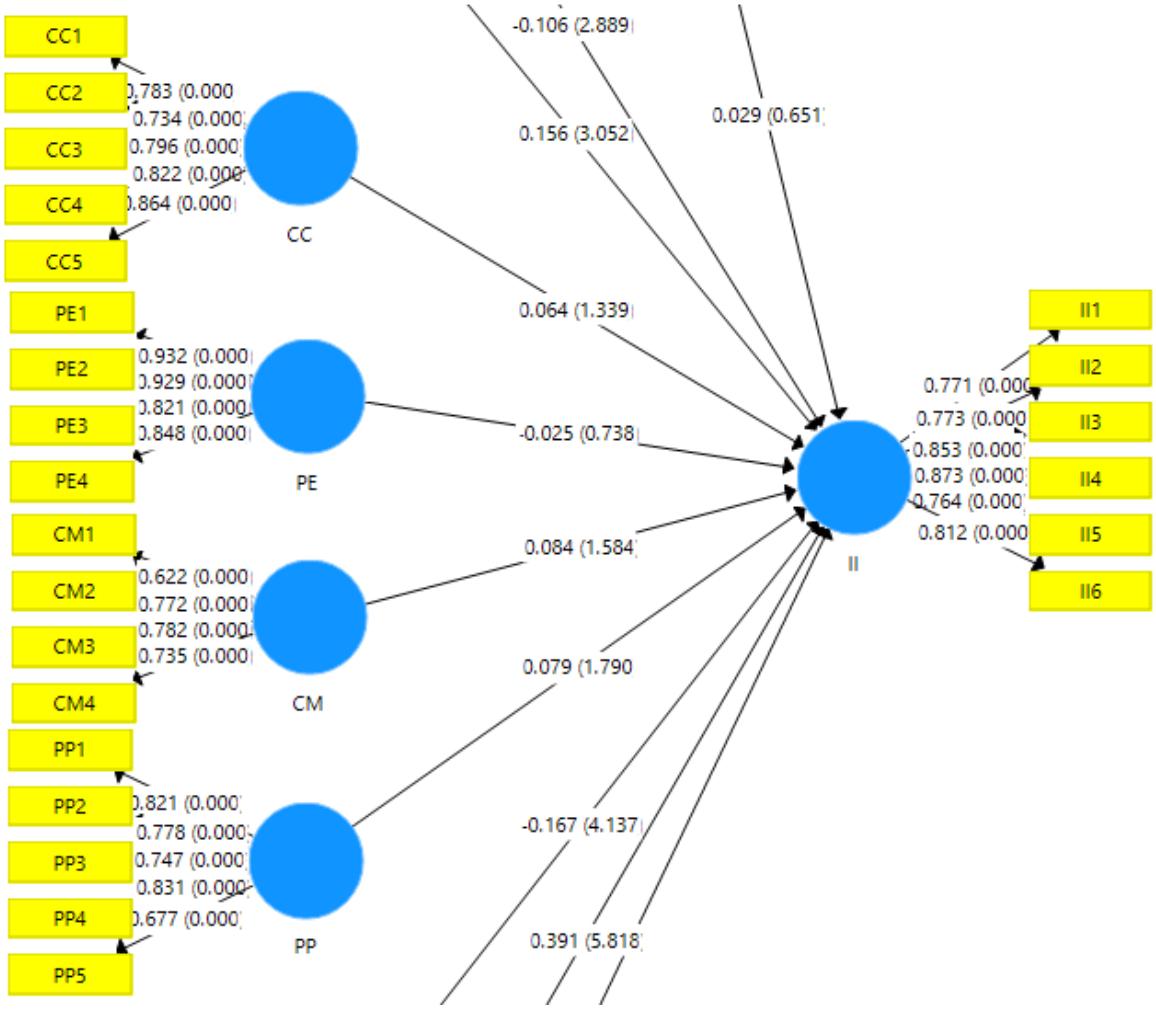


Figure 6.23: Structural Model for Internship Enhancement Model (*n* = 321) Extracted for Institution Perspective

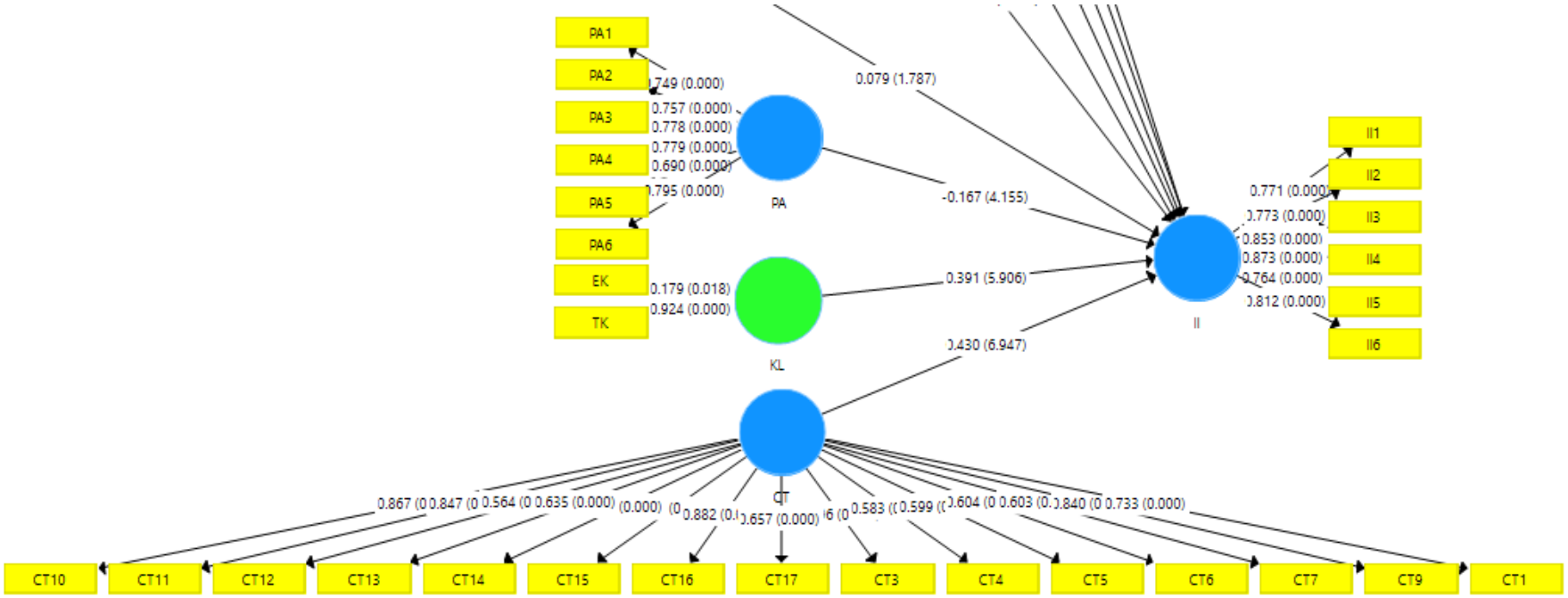


Figure 6.24: Structural Model for Internship Enhancement Model (*n* = 321)
Extracted for Student Perspective

With regard to significance levels and *p* values in testing hypothesised relationships among constructs, Hair et al. (2017, p. 196) posits that most researchers use *p* values to assess significance levels. A *p* value is equal to be probability of obtaining a *t* value at least as extreme as the one that is actually observed, conditional on the null hypothesis being supported. In other words, the *p* value is the probability of erroneously rejected a true null hypothesis (i.e., assuming a significant path coefficient when in fact it is not significant).

When assuming a significance level of 5%, the *p* value must be smaller than 0.05 to conclude that the relationship under consideration is significant at a 5% level.

In this study, the bootstrapping procedure in the SmartPLS 3.0 software (Ringle et al., 2015) is used to obtain *t* values and the path coefficients.

Ten direct hypotheses were developed between the fifteen latent constructs to answer research question 2 in this research as follows:

RQ2: Is there a relationship between the factors identified and individual (student) improvisation?

The associated hypotheses of RQ2 that was developed and tested here are:

H1: Support to supervisor from employer perspective is positively associated with individual improvisation.

H2: Student matching from employer perspective is positively associated with individual improvisation.

H3: Innovative behaviour in the workplace from employer perspective is positively associated with individual improvisation.

H4: Course content from the institution perspective is positively associated with individual improvisation.

H5: Performance evaluation from the institution perspective is positively associated with individual improvisation.

H6: Communication from the institution perspective is positively associated with individual improvisation.

H7: Planning prior internship starts from the institution perspective is positively associated with individual improvisation.

H8: Critical thinking disposition from student perspective is positively associated with individual improvisation.

H9: Professional attitude from student perspective is positively associated with individual improvisation.

H10: Knowledge from student perspective is positively associated with individual improvisation.

In order to obtain the path coefficients and test the significance level, *t*-statistics for all paths were generated using SmartPLS3.0 (Ringle at al., 2015) bootstrapping function and the results displayed in Figure 6.22 to 6.24 and Table 6.10.

Hypotheses	Relationship	Path Coefficient (Std Beta)	Std Error	*t*-value	*P* value	Decision	R^2	F^2	Q^2	95% CI LL	95% CL UL
H1	SS -> II	-0.106	0.037	2.838	0.005	*Supported*		0.033		-0.180	-0.035
H2	SM -> II	0.156	0.051	3.054	0.002	*Supported*		0.047		0.061	0.263
H3	IBW -> II	0.029	0.045	**0.660**	**0.509**	***Not Supported***		0.002		-0.061	0.110
H4	CC -> II	0.064	0.048	**1.353**	**0.176**	***Not Supported***		0.008		-0.024	0.163
H5	PE -> II	-0.025	0.035	**0.735**	**0.462**	***Not Supported***	0.781	0.002	0.474	-0.095	0.041
H6	CM -> II	0.084	0.053	**1.600**	**0.110**	***Not Supported***		0.013		-0.015	0.192
H7	PP -> II	0.079	0.045	1.757	0.079	*Supported*		0.012		-0.008	0.169
H8	CT -> II	0.430	0.063	6.857	0.000	*Supported*		0.320		0.316	0.557
H9	PA -> II	-0.167	0.039	4.252	0.000	*Supported*		0.065		-0.251	-0.093
H10	KL -> II	0.391	0.067	5.843	0.000	*Supported*		0.319		0.267	0.530

Table 6.10: Hypothesis Testing with Respect to RQ2

Based on the assessment of the path coefficients as shown in Figure 6.22 to 6.24 together with Table 6.10, six out of ten relationships were found to have *t*-value ≥ 1.645 which is significant at the 5 percent level of significance. Specifically, the predictors Critical Thinking Disposition CT ($\beta = 0.430$, $p < 0.000$), Knowledge KL ($\beta = 0.391$, $p < 0.000$), Student Matching SM ($\beta = 0.156$, $p < 0.002$), and

Prior to Internship Starts PP (β = 0.079, p < 0.045), are positively related to Individual Improvisation (II). Whereas, Supervisor Support SS (β = -0.106, p < 0.005) and Professional Attitude PA (β = -0.167, p < 0.000), are negatively related to Individual Improvisation (II). Thus, H1, H2, H7, H8, H9 and H10 are supported. On the other hand, H3, H4, H5 and H6 are not significant at the 5 percent level of significance.

Relative Importance of the Exogenous Constructs in Predicting the Endogenous Constructs

Significant structural model path coefficients can be interpreted relative to one another and if one path coefficient is larger than another its effect on the endogenous latent variable is greater (Ramayah et al. 2018 p.155). Looking at the relative importance of the exogenous constructs (Supervisor Support, Student Matching, Team Behavioural in Workplace, Course Content, Performance Evaluation, Communication, Planning Prior Internship Starts, Professional Attitude, Knowledge and Critical Thinking Disposition) in predicting the endogenous dependent variable (Individual Improvisation) from Table 6.10. It is evident that Critical Thinking Disposition CT (β = 0.430) is the most important predictor followed by Knowledge KL (β = 0.391), Student Matching SM (β = 0.156) and Planning Prior to Internship Starts PP (β = 0.079).

6.5.1 Assessing the Level of R^2 (Coefficient of Determination)

Since PLS-SEM does not provide a test of theoretical fit Hulland (1999) mentioned that researchers should report coefficient of determination (R^2) values for all endogenous constructs in their models when using the PLS-SEM method. R^2 is a "standard measure of goodness of fit for mathematical models fitted to empirical data by means of least squares regression" (Kvalseth 1983 p. 79).

The coefficient of determination (R^2) is the most commonly used measure to evaluate the structural model's predictive accuracy or power. Explanatory power refers to how effectively a hypothesis or theory explains the subject matter to which it pertains (Hulland, 1999). R^2 is calculated as the squared correlation between a specific endogenous variable on endogenous variable (s) or in other words, it indicates to what extent or amount of variance in the endogenous construct explained by all of the exogenous constructs linked to it (Hair et al.

2017; Hulland, 1999; Wong, 2013). The effect ranges from 0 to 1 with higher values indicating higher levels of predictive accuracy (Hair et al. 2017 p. 199)

Since R^2 is embraced by a variety of disciplines reliance is placed on three different 'rough' rules of thumb for what R^2 values are deemed acceptable:

- R^2 values of 0.26, 0.13 and 0.02 describe substantial, moderate and weak levels of predictive accuracy respectively (Cohen, 1988).
- R^2 values of 0.67, 0.33 and 0.19 describe substantial, moderate and weak levels of predictive accuracy respectively (Chin, 1998, p. 323).
- R^2 values of 0.75, 0.50 and 0.25 describe substantial, moderate and weak levels of predictive accuracy respectively (Hair et al., 2017, p. 199).

Further, it should be noted that:

- R^2 values should be high enough for the model to achieve a minimum level of explanatory power (Urbach & Ahlemann, 2010).
- R^2 values should be equal to or greater than 0.10 in order for the variance explained of a particular endogenous construct to be deemed adequate (Falk & Miller, 1992).

Interpretation of R^2 values of the Endogenous constructs in the Model

Table 6.10 shows that R^2 value of the endogenous construct II is 0.781 which indicates that the 10 predictor exogenous constructs, namely SS, SM, IBW, CC, PE, CM, PP, CT, PA and KL together explain 78.1 percent of the variance in the endogenous construct II. This R^2 value of 0.781 is at the 0.75 benchmark which indicates *substantial* level of predictive accuracy (Hair et al., 2017, p. 199).

6.5.2 Assessing the Level of f^2 (Effect Size)

"While a *p* value can inform the reader whether an effect exists, the *p* value will not reveal the size of the effect. In reporting and interpreting studies, both the substantive significance (effect size) and statistical significance (p value) are essential results to be reported", Sullivan and Feinn (2012, p. 279). Hair et al. (2017, p. 201) also posit that "the change in the R^2 value

when a specified exogenous construct is omitted from the model" should be examined to determine "whether the omitted construct has a substantive impact on the endogenous construct" and the reported.

How to Calculate and Interpret of Effect Size (f^2)

The effect size of the predictor constructs can be evaluated using Cohen's f^2 which is a measure used to assess the relative impact of a predictor construct on an endogenous construct (Cohen, 1988). Specifically, it assesses how strongly one exogenous construct contributes to explaining a certain endogenous construct in terms of R^2. The effect size (f^2) is calculated using the formula:

$$f^2 = \frac{R^2 \text{ included} - R^2 \text{ excluded}}{1 - R^2 \text{ included}}$$

R^2 included and R^2 excluded are the R^2 values of the endogenous construct when a particular exogenous construct is included in or excluded from the model (Hair et al., 2017). According to Cohen (1988), f^2 values of 0.35, 0.15 and 0.02 are considered large, medium and small effect sizes respectively of the exogenous construct. However, f^2 values below 0.02 indicate that there is no effect (Hair et al., 2017, p. 201).

Interpreting and Reporting Effect Size (f^2) values of This Study

Table 6.10 above shows that CT (f^2 = 0.320) and KL (f^2 = 0.319) can be considered to have large effect, but PA (f^2 = 0.065), SM (f^2 = 0.047) and SS (f^2 = 0.033) have small effect (Cohen, 1988) in producing the R^2 for the endogenous construct in the model, II. However, CM (f^2 = 0.013), PP (f^2 = 0.012), CC (f^2 = 0.008), PE (f^2 = 0.002) and IBW (f^2 = 0.002) have zero or no effect (Cohen, 1988) in producing the R^2 for II.

6.5.3 Assessing Predictive Relevance (Q^2) Using Blindfolding Procedure

As mentioned by Hair et al. (2017, p.202), "in addition to evaluating the magnitude of the R^2 values as a criterion of predictive accuracy, researchers should also examine Stone-Geisser's Q^2 value (Geisser, 1974; Stone, 1974)"which is an indicator of the PLS path model's out-of-

sample predictive power or predictive relevance in terms of how accurately it predicts data not used in the model estimation (Hair et al., 2017)

Blindfolding Procedures – to Calculate Q^2 Values

In order to obtain the predictive relevance (Q^2) of the path model, blindfolding procedure which is available in the SmartPLS 3.0 software (Ringle et al., 2015) was used in this data analysis. It is a resampling technique that systematically deletes and predicts every data point of the indicators of the endogenous construct having a reflective measurement model specification. This procedure is used to compare the original vales with the predicted values if the prediction is close to the original values (i.e. there is a mall prediction error), the path model has a high predictive accuracy. Specifically, the blindfolding procedure removes data from the data set based on a re-determined distance value called the omission distance (D) which can be any number from 5 to 12 (Chin, 2010). The only requirement is that this omission distance number (D) has to be chosen so that when the sample size (or number of observations) is divided by D, the result is not an integer (whole number) (Hair et al., 2017, p. 2014). The SmartPLS 3.0 software (Ringle et al., 2015) will warn the user if a D number is chosen that will result in an integer number.

How to interpret Q^2 values

In the structural model, the exogenous construct has predictive relevance for the endogenous construct under investigation if the resulting Q^2 value is larger than 0 (zero) (Hair et al., 2017; Fornell & Cha, 1994)

Interpreting and Reporting Q^2 value of This Study

From the Table 6.10 above, it can be observed from the result of the blindfolding procedure that the Q^2 value for the endogenous construct, Individual Improvisation II (Q^2 = 0.474) is larger than 0 (zero), indicating that the model has sufficient predictive relevance.

6.6 Assessing the PLS predict

Assessing the PLS predict is needed because marketing researches have generally emphasized prediction less than explanatory modelling which aims to “test or quantity the underlying causal relationship between effects that can be generalized from the sample to the population of interest” (Shmueli et al., 2016, p. 4553). In other words, marketing researchers’

focus is primarily on assessing whether model coefficients are significant, meaningful and in the hypothesized direction rather than on testing whether a model can predict new cases (Shmueli et al., 2016).

In order to address this issue Shmueli et al. (2016) developed PLSpredict a holdout-sample-based procedure that generates case-level predictions on an item or a construct level to reap the benefits of predictive model assessment in PLS-SEM. Contrary to standard structural model evaluation metrics such as the R^2 and Q^2 PLSpredict offers a means to assess a model's out-of-sample predictive power i.e. a model's a model accuracy when predicting the outcome value of new cases.

How to interpret PLSpredict Values

When interpreting PLSpredict results, researchers should generally focus on their model's key endogenous construct rather than discussing the prediction errors in all of the endogenous constructs indicators. The Q^2predict statistic need to be interpret first to ensure that the PLS-SEM-based predictions outperform the most naïve benchmark followed by the assessment of the prediction statistics (Evermann and Tate 2016). RMSE should be used instead of MAE unless the prediction error distribution is highly non-symmetric. In this study, MAE is the more appropriate prediction statistic.

A Q^2predict value of zero or less suggests that the predictive power of the PLS-SEM analysis for that indicator does not even outperform the most naïve benchmark. For those indicators with Q^2predict > 0 researchers should next compare the RMSE (or the MAE) value with naïve LM benchmark. This comparison can have four outcomes:

(1) PLS-SEM < LM for none of the indicators: If the PLS-SEM analysis (compared to the LM) yields lower prediction errors in terms of the RMSE (or MAE) for none of the indicators this indicates that the model lacks predictive power.

(2) PLS-SEM < LM for a minority of the indicators: If the minority of the dependent construct's indicators produces lower PLS-SEM prediction errors compared to the naïve LM benchmark, this indicates that the model has a low predictive power.

(3) PLS-SEM < LM for a majority of the indicators: If the majority (or the same number) of indicators in the PLS-SEM analysis yield smaller prediction errors compared to LM this indicates a medium predictive power.

(4) PLS-SEM < LM for all indicators: If all indicators in the PLS-SEM analysis have lower RMSE (or MAE) values compared to the naïve LM benchmark, the model has high predictive power.

Interpreting and PLS predict values of This Study

All indicators for this study have Q^2predict values more than zero which are from range of 0.375 to 0.506 for II1 to II6. Comparing to the RMSE values from PLS-SEM analysis with the naïve LM benchmark (Table 6.11), the PLS-SEM analysis produces lower prediction errors for the same number of the indicators which are five out of six. The PLS-SEM analysis compared to LM yields lower prediction errors in terms of MAE for II1, II2, II3, II4 and II6 which are -0.019, -0.008, -0.024, -0.009 and -0.033 which means that the predictive relevance for Individual Improvisation (II) has a medium predictive power.

	PLS			LM			ERROR (PLS-LM)		
	RMSE	MAE	Q²_predict	RMSE	MAE	Q²_predict	RMSE	MAE	Q²_predict
II3	0.525	0.379	0.519	0.572	0.403	0.430	-0.047	**-0.024**	**0.089**
II2	0.475	0.358	0.499	0.482	0.366	0.485	-0.007	**-0.008**	**0.014**
II4	0.460	0.318	0.555	0.470	0.327	0.536	-0.010	**-0.009**	**0.019**
II5	0.606	0.466	0.407	0.605	0.459	0.409	0.001	0.007	-0.002
II1	0.514	0.382	0.453	0.528	0.401	0.422	-0.014	**-0.019**	**0.031**
II6	0.488	0.349	0.493	0.524	0.382	0.415	-0.036	**-0.033**	**0.078**

Table 6.11: PLSpredict Assessment of Manifest variables (Internship Enhancement Model)

6.7 Results of Tested Hypotheses

Based on the evidences derived from the findings in the previous sections, there are four unsupported hypotheses whereas the remaining six hypotheses are significant and hence fully supported (Table 6.12).

Hypothesis	Propositions	Results
H1	Support to supervisor from employer perspective is positively associated with individual improvisation.	**Supported**
H2	Student matching from employer perspective is positively associated with individual improvisation.	**Supported**

H3	Innovative behaviour in the workplace from employer perspective is positively associated with individual improvisation.	Not supported
H4	Course content from the institution perspective is positively associated with individual improvisation.	Not supported
H5	Performance evaluation from the institution perspective is positively associated with individual improvisation.	Not supported
H6	Communication from the institution perspective is positively associated with individual improvisation.	Not supported
H7	Planning prior internship starts from the institution perspective is positively associated with individual improvisation.	**Supported**
H8	Critical thinking disposition from student perspective is positively associated with individual improvisation.	**Supported**
H9	Professional attitude from student perspective is positively associated with individual improvisation.	**Supported**
H10	Knowledge from student perspective is positively associated with individual improvisation.	**Supported**

Table 6.12: Final Results of Hypothesis Testing

6.8 Conclusion

In this chapter, the application of the statistical techniques in chapter three, were undertaken. An assessment of the measurement model showed the reliability of the reflective constructs. Validity of the reflective constructs was also established through convergent validity, as measured by AVE, whilst discriminant validity was adequate for all constructs, and finally composite reliability were also very much within the acceptable levels. Validity of the formative constructs was also established through redundancy analysis (convergent validity), variance inflation factor (VIF) for collinearity and outer weight significant (bootstrapping) were adequate for all constructs, including higher-order constructs.

The final structural model shows significant paths for six of the constructs (Supervisor Support, Student Matching, Planning Prior to Internship Start, Critical Thinking Disposition, Professional Attitude and Knowledge) towards the dependent construct (Individual Improvisation), which confirmed six of the hypotheses.

This chapter has examined the proposed conceptual model and presented the results of the analysis. The data of the quantitative study were analysed and reported, based on PLS-SEM

analysis. The overall findings of quantitative study were summarized based on the proposed and tested hypothesis presented in Table 6.10. The study also assessing the PLSpredict value and conclude that the predictive relevance for individual improvisation (II) has a medium predictive power and the last section showed the result of the tested hypotheses. The next chapter concludes the overall project by extending the discussion to the overall research finding, project contributions, implications, limitations and direction for future studies.

Chapter 7: Summary, Conclusions and Recommendations

7.1 Introduction

This research set out to understand what factors contributing to students/individual improvisation during internship programmes to enhance the effectiveness of internship programmes and reduce unemployability among graduates in Malaysia. This final chapter revisits the overview of the study and moves on to the key research findings. Conclusions about the research questions addressing the research problem are made and the study's contributions presented. The chapter concludes by the implications for three perspectives, (i.e. employer, institution and student) and public policy followed by the limitation of the study and the implications for future research.

7.2 Overview of the Study

As the business world becomes increasingly competitive, the demand for right-skilled on graduates has also risen. Core skills such as critical and analytical thinking, interpersonal, teambuilding and leadership skills (Finch et al., 2013; Paranto and Kelkar, 2000; Tomlinson, 2007) are deemed necessary for graduates to have as demanded by the employers. For accounting students, as mentioned in the ACCTech, Conference which organised by Malaysia Institution of Accountant (MIA) (2018), the second top skill required from accountant in year 2020 is critical thinking creativity. Additionally, other critical skills such as problem solving, communication and life-long learning skills are also required for gainful employment for the graduates. According to James and James (2004) skills for human resource in the business world has shifted from the focus on hard skills to emphasizing the need for soft skills to secure employment. Therefore, it is important to study what factors are contributing to students' individual improvisation, hence can improve their critical thinking, problem solving and creativity skills.

Bank Negara Malaysia (2017) emphasised that graduate employability in Malaysia is a rising concern as graduates represent 23% of total youth unemployment in the country and the majority of unemployed Malaysian workers are between 20 to 29 years old, including graduates from postsecondary and tertiary learning institutions. Malaysia is confronted with an unemployment issue among university graduates and this is not because of lack of employment opportunities but it is mainly due to poor quality of graduates (Hanapi and

Nordin, 2014; Rahmat, Ayub and Buntat, 2016). To solve this issue, the government has attempted to strengthen graduates' skills through various soft skills training programmes so graduates are able to secure professional position. A key aspect of this strategy was to make internship programme compulsory for all undergraduate programmes. This ambitious approach was considered to improve improvisation because students internship not only help them to develop their skills and competencies needed to become employable but it gives them an opportunity to apply theoretical knowledge acquired in the classroom with practical application of knowledge required to perform a task (Bakar, et al., 2011; P. Maertz Jr, 2014). The internship also provides students with career awareness, the chance to evaluate, reflect upon and try a career field before they graduate (Maelah, et al. 2012). However, empirical evidence to support this approach was limited and often mixed. Therefore, it was considered that this initiative needed to be further studied to identify which factors contributing to the students' development of soft skill such as improvisation. The key objectives were as follows: In chapter 1, research aim, objectives and research questions were set to address the above research problem. Before this, background of the research was discussed, including the lack of research on the effectiveness of accounting students in Malaysia. In addition of enhancing effectiveness of internship of accounting students, Micro perspective (students/ individual improvisation) and integration of institution, employers and students were identified as the research gap of this study.

In Chapter 2, a comprehensive literature review was carried out on the recent development and delivery of internship programmes in Malaysia in order to understand the presented strategies used to improve the effectiveness of internship programmes in Malaysia. In this section, various models of internship were reviewed. Three internship models i.e. The Co-op/Intern Relationship Model, the Diaz et al. (2015) Model and The Attitude-Sill-Knowledge (ASK) Model were discussed and combined to form a proposed conceptual framework for this study.

Chapter 3 presented the research design, as well as the methods used to explore both the research questions and objectives. The study adopted mixed-method research design to perform a two-phase process i.e. qualitative approach and followed by quantitative approach tested on the proposed internship model and research hypotheses.

Chapter 4 presented the findings of the interview process and validates the factors proposed in the conceptual model. The purpose is to answer research objectives 2 and 4. Research

objectives 2: Conduct comprehensive survey on the perceptions on internship from institution and employer and Research Objective 4: Identify critical success factors for effective internship programmes for accounting students.

Chapter 5 provided the details on data preparation mainly for quantitative study (phase 2) of this study. It examined the preliminary test on assumption testing which include outliers testing and normality testing on univariate outliers and multivariate outliers. Besides, non-response bias and common method variance were performed to test the generalizability of the dataset. Descriptive statistics for demographic items and variables are also explained in this chapter.

Chapter 6 presented the results of the quantitative phase. First, the final survey data (n = 321) was used to assess validity of the measurement, second the assessment of the structural model and third the results of the hypotheses are tested. Through application of Structural Equation Modelling (SEM), a path model based exactly on the conceptual model (Figure 4.1 in Section 4.2) was first prepared to illustrate the research hypotheses and display the variable relationships to be examined. The specific PLS-SEM path model is used to test the relationships of the hypothesis of this study as shown in Figure 6.10.

Chapter 7 concluded the research questions addressing the research problem mentioned in this study and the study's contributions presented. The chapter concludes by the implications for three perspectives, (i.e. employer, institution and student) and public policy followed by the limitation of the study and the implications for future research.

7.3 Key Findings in Relation to Thesis Research Questions

The research sought to answer the following research questions.

7.3.1 Research Question 1

What are the factors contributing to students' improvisation capacity?

This study focuses on enhancing the Malaysian accounting students' improvisation. Therefore, it is imperative to explore the factors contributing to students' improvisation capacity from different perspectives i.e. employer, institution and student.

From the findings of the qualitative study (Phase 1 of the study), the initial conceptual framework derived from literature review is maintained except for skill which is specifically

more focus on critical thinking disposition, some additional dimensions for students matching and quality of workplace identified from this qualitative phase to be incorporated into the initial conceptual framework. Phase 1 did not generate any changes to the proposed Ten independent constructs. The interviewees agreed that 'support to supervisor', 'student matching', 'innovative behaviour in the workplace', 'course content', 'performance evaluation', 'communication', 'planning prior internship starts', critical thinking disposition', 'professional attitude' and knowledge' are important to influence interns' improvisation.

Debates around university graduates not being ready for work and students not leaving universities with the 'right' skills have endured for decades as was highlighted in chapter one. Despite initiatives to overcome this problem, employers continue to be dissatisfied with skills and professionalism of new graduates. This study has been able to uncover underlying issues which provide suggestions to how the students can meet the expectation from employers on the ability to deal with complex and unexpected situations in a creative, entrepreneurial, contextual and professional manner which are the key characteristics for individual improvisation. Further, it was announced by ACCTech Conference (2018), "In 2020, the top five skills required by accountants will be complex solving, critical thinking creativity, people management and coordinating with others." Without a comprehensive understanding and awareness of this issue from different perspectives, employability enhancing initiatives are disingenuous and ineffective. Expectation from employers can never be met.

In conclusion, to identify the factors contributing to students' improvisation from three different perspectives is important in this study.

7.3.2 Research Question 2

Is there a relationship between the factors identified and individual (student) improvisation?

Research question 2 of this thesis explored employer, institution and students' perspectives on individual/student improvisation. This is fundamentally important as the three perspectives on individual (student) improvisation is under researched and is a critical gap that this study purported to investigate. The issue of employability should be a major concern for graduates beyond the other stakeholders as it directly impacts their career and future. This information will be incredibly helpful to new graduates as they can be clear about what factors can help them to improve the problem solving, critical thinking and creativity skills as what are highly demanded in the employability market now. The results of this study can be

used to inform higher education curricula and develop meaningful future policy relating to higher education. Therefore, in addressing this research question, the study was undertaken to determine the factors from three perspectives i.e. employer, institution and student which contributing to individual (student) improvisation.

Phase 2 (quantitative) of the study empirically tested the significance of the factors ('support to supervisor', 'student matching', 'innovative behaviour in the workplace', 'course content', 'performance evaluation', 'communication', 'planning prior internship starts', critical thinking disposition', 'professional attitude' and knowledge' to individual (student) improvisation. Partial Least Square-Structural Equation Modelling (PLS-SEM) was used, as a statistical method to test the hypotheses.

To explore this further, the research set out 10 hypotheses. These were:

H1: Support to supervisor from employer perspective is positively associated with individual improvisation.

H2: Student matching from employer perspective is positively associated with individual improvisation.

H3: Innovative behaviour in the workplace from employer perspective is positively associated with individual improvisation.

H4: Course content from the institution perspective is positively associated with individual improvisation.

H5: Performance evaluation from the institution perspective is positively associated with individual improvisation.

H6: Communication from the institution perspective is positively associated with individual improvisation.

H7: Planning prior internship starts from the institution perspective is positively associated with individual improvisation.

H8: Critical thinking disposition from student perspective is positively associated with individual improvisation.

H9: Professional attitude from student perspective is positively associated with individual improvisation.

H10: Knowledge from student perspective is positively associated with individual improvisation.

Hypothesis 1 tested support to supervisor from employer perspective is positively associated with individual improvisation. Based on literature review, supervisor support has an effect on individual creativity (Shalley and Gilson, 2004; Zhou and George, 2003; Tierney and Farmer, 2002). However, there is lack of research on whether the supervisors have been given enough training to coach and guide the interns during the internship programme. The questions to measure the influence of support to supervisor were modified from the study by Anna-Maija Nisula (2015). The findings of the analysis from the student perspective, shows that support to supervisor has a negative and significant impact towards individual (student) improvisation. As such hypothesis 1 is supported (Table 5.11). The negative impact on individual improvisation may due to no empowerment given to the interns, lack of trust or poor relationship among the supervisor and interns. Some mediating factors such like empowerment, trust and quality of relationship may exist. Future research studies may need and will be discuss later in this chapter.

Hypothesis 2 tested student matching from employer perspective is positively associated with individual improvisation. From literature, three dimensions were used collectively to measure the influence of 'student matching' on individual improvisation, which are self-efficacy, intrinsic interest and team behavioural (Anna-Maija Nisula, 2015; Tierney et al, 1999; Li and Hambrick, 1994). The findings of the analysis show that student matching has a positive and significant impact towards individual improvisation. As such hypothesis 2 is supported.

Hypothesis 3 tested the innovative behaviour in the workplace from employer perspective is positively associated with individual improvisation. Two dimensions were identified and used to measure innovative behaviour in the workplace which is perceived organisation support for innovative (Scott Bruce, 1994) and innovative as a job requirement (Feirong Yuan and Richard, 2010). The study was in part to explore the quality of the workplace, specifically on innovative behaviour in the workplace in relation to individual improvisation. The result however, showed that innovative behaviour in the workplace has a low impact on individual improvisation and is statistically not significant. Hypothesis 3 was therefore, not supported.

Hypothesis 4 tested course content from institution perspective is positively associated with individual improvisation. This study explored how course content from institution perspective is a factor towards individual improvisation. Hypothesis 4, therefore, proposes that there is a significant relationship between course content and individual improvisation. The result showed that the relationship of course content provided by institution and individual improvisation is not significant. Therefore, Hypothesis 4 is not supported.

Hypothesis 5 tested performance evaluation from institution perspective is positively associated with individual improvisation. Based on phase 1 qualitative study and interview conducted with students from beginning of the study as stated in chapter 1, students are all given performance evaluation by their employers. This study is explored on how performance evaluation is a factor contributing to individual (student) improvisation. Therefore, the study tested the direct relationship between performance evaluation and individual improvisation. The result however, showed that performance evaluation has a negative impact on individual improvisation and is statistically not significant. Hypothesis 5 was therefore, not supported.

Hypothesis 6 tested communications from institution perspective is positively associated with individual improvisation. From literature, Diaz et al. Model (2015) posits communication is very important element to enhance the effectiveness of internship. This study tested the direct relationship between communication between tutor and interns and individual improvisation. The result showed that communication has no impact on individual improvisation. Therefore, Hypothesis 6 is not supported.

Hypothesis 7 tested planning prior internship starts from institution perspective is positively associated with individual improvisation. According to Diaz at al. Model (2015), both company and university should establish objectives based on the type of problems and resources available, as well as setting the student profile that would fit their project. Further, students' feedback from the interview conducted at the beginning of the study, they felt not given enough tasks, feeling bored and the task given is not what as expected. Hypothesis 7, therefore, proposes that planning prior internship starts has positive impact on individual improvisation. The result showed that planning prior internship starts has a significant positive relationship with individual improvisation. Hypothesis 7 is supported.

Hypothesis 8 tested the critical thinking disposition from student perspective is positively associated with individual improvisation. Critical thinking disposition refers to the tendency or attitude to understand the need for a particular skill and the willingness to make the effort

in applying it (Aizikovitsh-Udi Radakovic, 2012). As mentioned, the second top skill required in year 2020 is critical thinking creativity (ACCTech Conference, 2018), this study proposes that there is a significant relationship between critical thinking disposition and individual improvisation. The study tested the direct relationship between the critical thinking disposition and individual improvisation. The result showed that critical thinking disposition has higher path coefficient (0.413) and has a significant positive relationship with individual improvisation. Hypothesis 8 is supported.

Hypothesis 9 tested the professional attitude from student perspective is positively associated with individual improvisation. The professional attitude that accounting student has are referring to the expert behaviour in dealing and handling problems, dedication and motivation to be good accountant, knowledge acquisition and managing the knowledge, team work and the ability to run the task smoothly, time management and be responsible to the outcomes. The study tested the direct relationship between professional attitude and individual improvisation. The result showed that professional attitude has a negative relationship with individual improvisation. It means when the individuals have higher professional attitude, it is less ability for them to deal with and respond to unanticipated events, less ability to identify opportunities and try new approaches on the spot. Hypothesis 9 is supported.

Hypothesis 10 tested the knowledge from student perspective is positively associated with individual improvisation. Polanyi (1964) divided the knowledge into tacit knowledge and explicit knowledge. Tacit knowledge is type of knowledge that impeded in the knower and its acquisition tends to be staggered over time and rooted in experiences. Explicit knowledge is a theoretical and academic knowledge which easily migrate from one to another. This study combined tacit and explicit knowledge and tested the direct relationship between the knowledge and individual improvisation. The result showed that knowledge has a significant positive relationship with individual improvisation. Hypothesis 10 is supported.

7.3.3 Research Question 3

How do the three perspectives i.e. Employer, Institution and Student collaborate on the students' improvisation and then reduced the issue of unemployability?

This section includes a discussion of three perspectives i.e. employer, institution and student collaborate on how to improve students' soft skills. As mentioned in the research gap in Chapter one, there is lack of empirical study that investigates the comparative analysis between the employer, institution and student. After knowing the findings from this research,

there are several collaborations can be done within employer and institutions to enhance the effectiveness of internship.

7.3.3.1 Collaboration on Student Matching

Student matching in this study refers to self-efficacy, intrinsic interest and team behavioural integration. The research found that student matching is positively associated with student/individual improvisation. In this case, in order to make the internship programme more effective, some collaboration within employer, institution and student can be considered. Employers can provide details information to institution on what are the existing offers and expectations required from the jobs. So, the students can apply according to what they are interested and willing to try. Institution can collect information from students regarding what interest and type of job they are looking for.

7.3.3.2 Collaboration on Planning before Internship Start

The research also shown planning before internship start is important to enhance effectiveness of internship. Employers and institution should collaborate in future planning. Planning can be some communication and interaction before internship programme started such having meeting to discuss the internship procedures, expectations and any activities that can improve the students' soft skills.

7.4 Implications

This study's findings and contributions have several implications for employer, institution and students as stated below. This study also gives implications to managerial and public policy.

7.4.1 Employer

Employers are considered important stakeholders in graduate employability and a valuable source of information pertaining to skills and competencies of graduates in the workplace. In Malaysia, business studies have recorded the highest enrolment of studies at Higher Education Institution (HEIs) and correspondingly also contributions to the highest number of unemployed graduates (Karpinsky, 2016). Expectations on accounting graduates were increasing which accountants are expected to have complex solving, critical thinking and

creativity skills. Despite many initiatives to overcome the unemployability problem, employers continue to be dissatisfied with skills and professionalism of the new graduates.

From the findings of the qualitative study (phase 1 of the study), the employers' feedback they have less expectation on interns' skill in terms of complex solving, critical thinking and creativity. However, if interns are not being trained as what is expected in future during their internship programme, the effectiveness of internship may be affected. Therefore, employer is suggested to separate their job into two categories which is creative required and non-creative required so that, the proper development of training can be carried on. Hence, graduates can meet the expectation from employment and can be work ready.

From the findings of quantitative study (phase 2 of the study), support to supervisor has negative relationship with individual improvisation. It may imply that there is not enough support given to the supervisor, especially on how to develop interns' soft skills or the way of mentoring. Therefore, it is suggesting that employers can provide special training to supervisor example like train the trainer specially to interns so that supervisor learned how to handle graduates and managed to train them the skills that required from future employment or being accepted as permanent staff by the same employment.

Another finding from quantitative study was 'Student Matching' is positively associated to individual improvisation. Employers are suggested to match the students according to their interest and employers' expectation during the internship interview session. Examples, students who are interested to work as tax consultant, will be allocated to tax firm; students who prefer to work as auditors will be trained to do audit works.

7.4.2 Higher Education Institution (HEIs)

Ideally, HEIs should provide current university students and recent graduates with the necessary knowledge, skills, attitudes and values critical to navigate the dynamic complexities of the workplace. HEIs need to address the unemployability critical issued by undertake a developmental approach that focuses on organising a curriculum which can enable students to develop competence in the soft skills expected by future employment such like problem solving, critical thinking and creativities skills in order to be work ready.

Studies have shown that only rely on course content, students are hardly improving their soft skills. Employability skills are best developed when soft skills are integrated across the curriculum (Brown at al., 2003; Williams, 2017). The objectives should be to create students'

awareness that they can acquire their employability skills while pursuing specialised fields of study. This is a better option than attempting to provide soft skills orientation only in the form of a stand-alone skills development module. Therefore, an integrated approach, developing soft skills whilst also imparting academic knowledge is recommended. Outcomes for soft skills learning should be predetermined according to the course and a concerted effort should be made to cover all of the outcomes over the full programme (Flemming and Haigh, 2017). For example, develop a module which groups the students into 3-4 people to adopt an actual business with the approval of the employer, analyse the business unit and by the end of the semester present a full and detailed report on how to improve the business. Through this module, several soft skills are developed by the students such like problem solving, analytical thinking, communication and application of learned theories in a real like example and presentation skills.

From the findings of quantitative study (phase 2 of the study), 'Planning Prior to Internship Start' is positively associated with individual improvisation. Thus, other than resume writing, attending talks or workshop and career fair, planning on interactions with workplace and industry which take place to expose and engage students with work practices or with workplace or industry experts are important. Examples of these interaction activities include applied research projects, case studies, simulation-based learning, role plays, gaming, virtual business learning, project-based learning or work-related problem-solving projects. All these activities can be planned before internship starts.

7.4.3 Students

Based on the quantitative research findings from this study, students themselves play the most important role to improve their problem solving, critical thinking and creativity skills. Critical thinking disposition and knowledge from students are positively associated to their individual improvisation. Although other parties can contribute to help students to improve their skills, students' critical disposition has stronger significant with $\beta = 0.430$ on individual improvisation. This implied student needs to have positive critical thinking disposition in order to learn and improve their soft skills during internship period or even after graduate to meet the current employment expectations.

Another important factor is knowledge. Research found that knowledge learnt by the students contribute $\beta = 0.391$ to individual improvisation. Therefore, students need to focus more on

their study in order to obtain knowledge in order to improve their soft skills and being employed in future.

All accounting students are being educated and trained to be professional in accounting areas such like audit, tax and in terms of applying accounting standards. This research shown that professional attitude contributes negative significant to individual improvisation, meaning, the professionalism attitude on students can restrict them on problem solving, be critical on thinking and be creative. Therefore, students need to understand and think on how to make a balance so that they are professional and ethical but able to think out of the box when problem solving, critical thinking and creative skills are required in certain circumstances.

7.4.4 Managerial

This research shown that although students play the main role to improve their own soft skill, employers also need to play a more active part in developing graduate employability. Instead of pressures being placed upon HEIs to enhance graduate employability, employers must consider the impact of their mentoring processes upon internship period and acknowledge whether an enhancement of graduate training would increase the organisation's ability to develop the kind of graduates with skills and abilities required by them.

Providing relevant trainings to new recruits, mentoring and managing new graduate talent are important aspects of employer involvement in developing graduate employability. Offering interns or graduate training opportunities is a crucial step that employers need to take which would benefit all employability stakeholders.

From the quantitative findings, it was evident that the interns did not particularly view support to supervisor is enough and the result shown that support to supervisor was given negative impact to their personal skill improvement. The employer however, strongly believe that the value of mentoring interns was already build on the mentor and no special training is needed for mentoring on how to supervise interns/ fresh graduates. In this regard, it is imperative for employers to inculcate the importance and purpose of mentoring in developing work ready graduates. Therefore, employers need to have procedures and policies on a mentor-mentee programme. Employers should engage in talent management by identifying the particular needs, interests, values, motivations and aspirations of a young and inexperience's graduate workforce.

Human resource (HR) practices in regard to trainings must be designed carefully to incorporate the soft skills identified. Although this could involve financial investment, times and manpower; employers have recognised their significant role in developing a range of skills required to succeed in current and prospective employment. This is particularly relevant for programmes that offer short-term development for interns or new graduates who are entering the workforce in searching of work experiences and planning on some interaction activities as mentioned such like work-related problem-solving projects collaborated with institution. If no initiatives from organisation to provide training to interns, objective for providing 'work-ready' graduates are hard to achieve. According to Clarke (2017), organisations that support employability are more likely to achieve greater workforce flexibility, adaptability and competitive thereby ensuring a positive return on investment. Therefore, it is worth to invest money in training to supervisors and interns/graduates.

7.4.5 Policy

Having discussed the implications for the three perspectives (employer, HEIs and student) and managerial practice, this research also has implications for government policy-makers.

7.4.5.1 Government Control of the Quality of Accounting Programmes

This research found that the course content does not directly impact individual improvisation, meaning soft skills like problem solving; critical thinking and creativity cannot be improved by the current course content. In view of this, the government through the MOE's Malaysian Qualifications Agency (MQA) which is responsible for quality assurance of higher education for both the public and the private higher education sectors should be more stringent in ensuring the quality of the course offered by HEIs located in Malaysia. It is suggesting that MQA can make one work integrated learning course as compulsory course for all accounting programmes. The integrated learning course should be designed and offered in collaboration with a range of experts from various industry sectors, training providers and employment and recruitment professionals with professional certificates to ensure the content matches what is needed and valued by today's employment market.

7.4.5.2 Government Promotion of Graduate Training from Employer

As mentioned above, to improve students' soft skills, only relay on the existing academic course content is not enough. Therefore, government should promote the employers to provide graduate training for interns and fresh graduates. In the current/existing Malaysia tax

system, some allowances are given for special expenses such like expenditure incurred in providing equipment for disabled employee, expenditure incurred in respect of publication in National Language, donation to libraries, expenditure incurred in providing services to charity, expenditure incurred in maintenance of a child care centre for the benefit of employees, expenditure incurred in managing a musical or cultural group and expenditure incurred in sponsoring any art or cultural event. Similar to expenditure incurred on training interns and graduates, some incentives or allowance for special expenses can be given to employers who are providing these training to encourage more employers take the same initiative on training interns and graduates' soft skills.

7.5 Contribution to Knowledge

This research deepens current knowledge in enhancing effectiveness of internship to increase employability by directly addressing the issues from three perspectives i.e. employer, institution and student to meet the current soft skills / expectation from workplace. This research has specifically obtained the previously neglected accounting students' viewpoints on how they can improve their soft skills required by employment/ industry. The findings of which then formed the basis of an enhancement model to improve the effectiveness of internship for accounting students.

Key stakeholders such as curriculum developers, accounting programme educators, accounting students and graduates can use this model in their pursuit of enhancing their personal soft skills to increase the chances of being employed in future. Furthermore, this research makes a contribution to address the problems around graduates' employability and it is applicable to a variety of individuals and groups who have a vested interest in this area such as students, graduates, academic staff, HEIs management, employers and policy makers.

7.6 Limitations

There is a need to conduct more detail study to understand further some of the negative significant relationship. For example, the quantitative data analysis shows that there is negative significant relationship on 'Support to Supervisor' and 'Professional Attitude' to individual improvisation among accounting students. The relationship could be different if some further studies carried out to find out the mediating factors if any. Thus, this calls for future research which will be discussed in the next section.

Another limitation of this study is that the relationship of communication and individual improvisation is only limited to tutors from institution with students. More in depth study is needed to focus on communication only from different perspectives in order to find out what types of communication and information are important to improve students' soft skills.

7.7 Future Research

The main aim of this thesis was to explore the factors contributing to student/individual improvisation, to find out the relationship between the factors identified and student/individual improvisation and to find out any possibilities that the three perspectives (employer, institution and student) can collaborate to improve student's soft skills. Whilst this study goes some way to enhance current understandings of this viewpoint, there is much scope to further develop work in this area. Two ways in which to develop further areas of research are as now detailed.

Firstly, an area for future work could involve identify what are the potential mediating factors that could improve the negative relationship of 'Support to Supervisor' and 'Professional Attitude' to individual improvisation among accounting students. For example, trust and empowerment mediating support to supervisor and individual improvisation; personal confident and personal ethic mediating professional attitude and individual improvisation. Secondly, another area for further research could involve investigating the viewpoints of the students' perspective, example how to improve their soft skills or what types of course content can help them to improve their soft skills through qualitative interviews.

Besides accounting students, some future research can be carried on by using the same model to examine on other context and area such like engineering or designing programmes. Based on the assessment on PLS predict (section 6.6), the PLS-SEM analysis compared to LM yields lower prediction errors in terms of MAE for II1, II2, II3, II4 and II6 which are -0.019, -0.008, -0.024, -0.009 and -0.033. Meaning that the predictive relevance for Individual Improvisation (II) has a medium predictive power which means it provides medium accuracy when predicting the outcome value of new cases. Therefore, the model can be used to predict the outcome or use as a reference on other field of study if necessary and some other unknown factors can be discovered.

7.8 Conclusion

Overall, a wealth of data has been collected from the employability main stakeholders which are employer, institution and student. The data gathered by this study is interesting and valuable. Finally, this chapter has recalled the original aims and objectives aimed by this thesis and detailed how these have been achieved. The key findings were also discussed along with the contributions and the implications. This chapter has also reminded of the limitations experienced by this research, which provides a basis for future research could be developed.

As a conclusion, this research provides a conceptual framework for understanding how students/individual soft skills can be improved from three different perspectives i.e. employer, institution and students. The final framework is a contribution because it represents a rigorous empirically-researched first step towards addressing the research problem concerning the variables that determine the students/individual improvisation among accounting students during internship programme located in Malaysia. Built from theory and empirical research, this conceptual framework lays a foundation for further research to better understand the research problem.

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APPENDICES

Appendix 3.1 Interview Questions for Employer Perspective

EMPLOYER INTERVIEW TEMPLATE

Pseudonym:

Employer Name:

Industry Type:

Number of Interns hire per year:

Part A – Overall Views

Q1. Does your company take internship students?
Q2. How long is the duration of the internship?
Q3. How many new interns your company take in one year?
Q4. Could you please share with us your experience of employing and managing interns in your company?
Q5. Do you understand the term of individual/student improvisation?

Individual improvisation is measuring whether the students/interns can deal with complicated and unexpected situations in an entrepreneurial, contextual, creative and professional manner, the ability to react in conditions of complexity and temporariness, the ability to identify opportunities and try new methods on the spot.

Part B – Support to Supervisor

Q1. How do you select supervisor/mentor for interns?

Q2. Who do you see as ideal supervisor? What characteristics do you seek?

Q3. When interns report to work, do you normally assign to supervisor immediately? Could you explain the normal procedures in your company?

Q4. Is that any company policy or guideline given to the supervisor in your company so that the supervisor knows what to do with interns?

Q5. Is there any training or workshop given to the supervisor on developing of right skill to train the interns or you normally treat the interns as normal employees?

Q6. Do you think training to the supervisor is necessary? Why?

Part C – Student Matching

Q1. What are the recruitment criteria?

Q2. What in your view is a good intern?

Q3. Describe a good student intern.

Q4. Could you elaborate how did that help on individual improvisation?

I Self-efficacy

[Self-efficacy is defined as potency and value on the interns for this research.]

Q1. Is self-efficacy being one of your criteria for student interns recruitment? Yes, What? No, Why?

Q2. How to you define self-efficacy? What are the scopes of self-efficacy are you looking for?

Q3. How do you rate intern has good/high self-efficacy?

Q4. Do you classify the students as potential interns when they manage to deal with unexpected events? Yes, Why? No, Why?

Q5. Do you classify the students as potential interns when they find creative ways to solve problems? Yes, Why? No, Why?

Q6. Do you classify the students as potential interns when they can take quick decisions? Yes, Why? No, Why?

Q7. Do you classify the students as potential interns when they can take risky decisions? Yes, Why? No, Why?

Q8. Do you think self-efficacy is important to enhance their problem solving, critical thinking and creativity skills in internship? Yes, Why? No, Why?

II Intrinsic Interest

[The definition of intrinsic interest is interested in something because of its basic nature or character and not because of its connections with other things]

Q1. Do you consider having intrinsic interest to find solution to complex problem is one of the recruitment criteria? Yes, Why? No, Why?

Q2. Do you consider having intrinsic interest to come up with new ideas for products or services is one of student matching criteria? No, Why? Yes, Why?

Q3. Do you consider having intrinsic interest to create new procedures for work tasks is important? No, Why? Yes, Why?

Q4. Do you think intrinsic interest is important to enhance their problem solving, critical thinking and creativity skills in internship? Yes, Why? No, Why?

Q5. Could you elaborate how did that help?

III Team behavioural integration

[Team Behavioural integration captures salient aspects of team processes focusing on task and behavioural tendencies and it refers to the degree to which members exchange information and collectively interact (Hambrick, 1994)

Q1 Can you describe what do you understand about team behavioral integration, particularly in the context of students' internship environment.

Q2 Does team behavioural integration matching play an important role to improve the students' skills during internship?

Q3 How do you indicate or measure the students had performed excellent in team behavioural integration in other words how did you rate the students' performance in team behavioural integration?

Q4. Do you consider communications among team members is part of the team behavioural integration? Yes, Why? No, Why?

Q5. Do you consider the team members frequently share their experience and expertise is part of the team behavioral integration? Yes, Why? No, Why?

Q6. Do you consider the team members are having team behavioural integration if they collectively exchange their points of view?

Q7. Could you elaborate how team behavioural integration can help interns to improve their skill?

Q8. Is team behavioral integration being one of your criteria for student interns' recruitment? Yes, What? No, Why?

Part D – Innovative Behaviour in the Workplace

Q1. How do you describe the innovative in your workplace?

Q2. How is creativity being encouraged in your company?

Q3. How can innovative workplace help interns be creative?

Q4. Could you elaborate how innovative behaviour in the workplace can help interns to improve their problem solving, critical thinking and creativity skills?

II Innovative as a job requirement

Q1. Can you describe the innovative job requirement in your company?

Q2. Does your company expect interns to be creative and develop new idea? Yes, Why? No, Why?

Q3. Does your company require interns to introduce new ideas into the organisation? Yes, Why? No, Why?

Q4. Does your company require interns to try out new approaches to problems? Yes, Why? No, Why?

Q5. Could you elaborate how team behavioural integration can help interns to improve their skill in problem solving, critical thinking and be creative?

Part E – Individual Improvisation

Q1. In your opinion, what is the main objective of taking internship in your company?

Q2. Students can deal with unanticipated events on the spot is important during their internship. Do you agree? Why?

Q3. Student can learn how to think on their perspective when carrying out action during their internship. Do you agree? Why?

Q4. Do you think respond in the moment to unexpected problems is important to interns? Why?

Q5. How important is students can try new approaches to problems during internship?

Q6. How important is it that students can identify opportunities for new solutions?

Q7. Do you encourage students to take risk in terms of producing new ideas in doing their job?

Q8. Student should demonstrate originality when accomplishing their task. Do you agree?

Part F – Effectiveness internship

Q1. What do you consider as effective internship programme from student perspective?

Q2. What do you consider as effective internship programme from your perspective?

Appendix 3.2 Interview Questions for Institution Perspective

INSTITUTION INTERVIEW TEMPLATE

Pseudonym:

Institution/University Name:

Industry Type:

Number of Interns hire per year:

Part A – Overall Views

Q1. Does your university offer internship programme?
Q2. How long is the duration of the internship programme?
Q3. Around how many students do you send for internship each year?
Q4. Could you please share with us your experience of sending students out for internship programme? Do you encounter any problem/issue?
Q5. Do you listen to students about their success stories and what they have learnt after the internship programmes? What do you understand about individual improvisation?

Individual improvisation is measuring whether the students/interns can deal with complicated and unexpected situations in an entrepreneurial, contextual, creative and professional manner, the ability to react in conditions of complexity and temporariness, the ability to identify opportunities and try new methods on the spot.

Section B – Course Content

Q1. What kind of roles the course content plays to enhance the individual improvisation?

Q2. How the course content can help to enhance the individual improvisation?

Q3. How do you ensure students can apply their knowledge learnt in internship?

Q4. Do you have any training programs or workshop specifically for graduates to help them improve their mastery of the above skills? Would you care to share these?

Part C – Performance Evaluation/Appraisal

Q1. What factors you consider in appraisals of interns?

Q2. Why do not have this assessment? Find out the reason.

Q3. How the institution knows the students have achieved the objective of internship programme?

Q4. Does Performance evaluation identify any further training needs?

Part D – Communication

Q1. What role communication plays in improving students' skill? How communication between the supervisor and the interns help to develop their skills?

Q2. What do the students say about the communication within the university, employer and student? Do you listen to their feedback or suggestion? Yes, What? No, Why?

Q3. What is the information need to be communicated to interns before and after internship? How do you communicate?

Q4. How do your university/institution normally communicate to the company who willing to take up interns? What is the information being communicated between you and the internship company?

Q5 How do you prepare students for their internship?

Part E – Planning prior Internship Starts

Q1. Is that any planning done by your University before internship programme starts? What are the activities?

Q2. In your opinion, what types of planning are needed?

Q3. Beside HR department, do you coordinate with the various organisational subunits from the internship company, such like audit, tax and accounting department?

Q4. Do you manage students' concerns while they are on their internship?

Q5. What concerns do employers have about their students?

Q6. What concern do students have about their employers?

Q7. How could you improve the students' experiences while they are in internship?

Part F – Individual Improvisation

Q1. What is the main objective of sending students for internship?

Q2. Learning to deal with unanticipated events is important for student improvisation. How can an internship help?

Q3. Learning how to think on their perspective when carrying out action during their internship is important for student improvisation. Do you agree? Yes, Why? No, Why?

Q4. Learning how to respond in the moment to unexpected problems is important for interns to improve their problem solving, critical thinking and creativity skills. How can an internship help?

Q5. Learning how to try new approaches to problems during internship is important for student improvisation. How can an internship help?

Q6. Learning how to identify opportunities for new solutions is important for interns to improve their problem solving, critical thinking and creativity skills. How can an internship help?

Q7. Do you encourage students to produce new ideas in doing their job? Yes, Why? No, Why?

Q8. Student should demonstrate originality (on their own perspective) when doing their task. Do you agree? Yes, Why? No, Why?

Appendix 3.3 Interview Questions for Student Perspective

Student Questionnaire

Part 1

Question	Likert Scale Measurement				
	Strongly Disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
Critical Thinking Disposition					
To what extent do you agree that this phase correctly describes you?					
1.Fair and objective attitude					
2.Avoiding existing cognition to hinder my judgments					
3.Seeking evidence					
4.Accepting different views					
5.Seeking solutions from many aspects					
6.Finding the truth					

7.Making a decision wisely and prudently					
8.Avoiding the negative effect of mental set					
9.In-depth thinking					
10.Making a comprehensive analysis of a problem actively					
11.Breaking habitual thinking patterns					
12.Logic thinking					
13.Active thinking					
14.Avoiding occasional indication to waver my thinking					
15.Distinguishing truth from falsehood					
16.No blind faith in authority					
17.Viewing the problem in many ways					
18.Sifting the true from the false					
Professional Attitude					
19.I have expected behavior in dealing and handling problem(s) in my working place					
20.I am dedicated and motivated to be a good accountant					
21.I have enhanced my skills in knowledge					
22.I can work in team and manage to run the tasks smoothly					
23.I have good time management					
24.I responsible for the outcomes					
Tacit Knowledge					
25.It is often not difficult for me to explain the steps with doing my job					
26.Writing down the procedures involved with my job tasks is not difficult					
27.Most of the times, I do not have to think too long about how to go about my job					

28.Doing my job is more of a natural ability/skill to me					
Explicit Knowledge					
29.I do poss knowledge regarding my profession in my internship company					
30.I do poss knowledge regarding my industry products/services in my internship company					
31.I do poss knowledge in customer service in my internship company					
32.I do poss knowledge in computer application skill in my internship company					
33. In overall, I use tacit and explicit knowledge to carry out my internship job.					

Part 2

Question	Likert Scale Measurement				
	Strongly Disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
Support to Supervisor					
34.My supervisor knows how to encourage me to develop new ideas and be creative					
35. My supervisor knows how to conduct conversations with me.					
36.My supervisor knows how to actively supports my development at work					
37.I feel that my supervisor knows how to respects and makes use of my expertise and knowledge					
38.My supervisor believe my needs and goals are important for him/her					
Student Matching: Self-efficacy					
39.I am confident I can deal with unexpected events					
40.I am confident I can find creative ways to solve problems					
41.I am confident I can take quick					

decisions					
42.I am confident I can take risky decisions					
Student Matching: Intrinsic Interest					
43.I enjoy finding solutions to complex problems					
44.I enjoy coming up with new ideas for products or services					
45.I enjoy engaging in analytical thinking					
46.I enjoy creating new procedures for work tasks					
47.I enjoy improving existing processes or products					
Student Matching: Team Behavioural Integration					
48.My communications among team members can best described as open and fluid					
49. I frequently share my experience and expertise.					
50.I collectively exchange my points of view					
51.Suggestions and contributions from me are respected					
52. In overall, I match with the internship job					
Innovative Behaviour in the Workplace_ Perceived organisation support for innovation					
53.Creativity is encouraged here					
54.Our ability to function creatively is respected by the leadership					
55. Around here, people are allowed to try to solve the same problems in different ways.					
56.The main function of members in this organization is to follow orders which come down through channels					

57. Around here, a person can get in a lot of trouble being different					
58.This organisation can be described as flexible and continually adapting to change					
59.A person cannot do things that are too different around here without provoking anger					
60.The best way to get along in this organisation is to think the way the rest of the group does					
61. People around here are expected to deal with problems in the same way.					
62.This organization is open and responsive to change					
63.The people in charge around here usually get credit for others' ideas					
64.In this organization, we tend to stick to tried and true ways					
65.This place seems to be more concerned with the status quo than with changes					
Innovative Behaviour in the Workplace: Innovative as a job requirement					
66. My job duties include searching for new technologies and techniques					
67. Introducing new ideas into the organisation is part of my job					
68. I have to be innovative to fulfil my job requirements					
69. My job requires me to try out new approaches to problems					
70. Suggesting new ideas is part of my job duties					
71. In overall, innovation is encouraging in my workplace					

Part 3

Question	Likert Scale Measurement

	Strongly Disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
Course Content					
72. The concepts covered in this course provided me with sufficient knowledge on how to apply on my work in the company					
73. The assignments in this course provided me sufficient knowledge on how to apply on my work in the company					
74. A sufficient number of accounting or audit software were covered in this course					
75. Through the course, I have learnt to apply effective accounting knowledge to my job					
76. I am confident that I will be able to share my knowledge learnt from the university and apply to the company I worked					
Performance Evaluation/Appraisal					
77.The performance appraisal results decide my grade on internship programme					
78.The performance appraisal results have strong links with my performance in internship programme					
79.My appraisal results will help me to identify my training needs					
80.The performance appraisal can help to identify my strengths and weaknesses					
Communication					
81.The internship tutor from university often hold personal conversations with me					
82.The administrative staff from the university always listen to my suggestion					
83.The university keeps me informed of new update or changes					
84.I can communicate with my potential internship company prior to my internship placement					

Planning Prior Internship Start					
85.I do not face any overlapping and complicated procedures due to the proper coordination between the university and the internship company					
86.I was offered a good internship placement due to the proper coordination between the university and the internship company					
87.The University has established standardised internship procedures and policies for the internship students due to the proper coordination between the university and the internship company					
88.There is an open communication channel between the university, internship company and student					
89.My problem was solved due to the proper coordination between the university and internship company					

Part 4

Question	Likert Scale Measurement				
	Strongly Disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
Individual Improvisation					
90.I deal with unanticipated events on the spot					
91.I think on my feet when carrying out actions					
92.I respond in the moment to unexpected problems					
93.I try new approaches to problems					
94.I identify opportunities for new solutions					
95.I take risk in terms of producing new ideas in doing my job					

Part 5: Company and Personal Information

A: Company information

96: Your organization is engaged in

☐ Manufacturing

☐ Service industry

☐ Finance

☐ Others (Please specify) _____

97: Internship duration:

☐ Less than 6 months ☐ More than 6 months

B: Personal Information

98: Sex: ☐ Male ☐ Female

99. Age: What is your age?

☐ 18-20 ☐ 21-22 ☐ 23-24

Appendix 4.1 Interview for Respondent 1

Question number	Question	Answer
SS1	How do you select supervisor/mentor for interns?	Personally, from HR side, I do not select mentor for interns. It depends on the department itself. What we do is recruit in interns, when the interns turned in on the first day, the department will send mentors to a networking lunch whereby they meet. Even if they could not make it, they will send people within that group and the mentors are usually the directors and the directors have a list of mentees in his group and he will select one of the managers to turn at the lunch. And then hen the particular stuff goes back to the department, he or she will know that I am art of this department and this is the person who will mentor me (Respondent 1, 15:34)
SS2	Who do you see as ideal supervisor? What characteristics do you seek?	Ideal supervisor is always of course who just do not take in the term mentor. The term mentor is a role play. It must be a person that really passionate about the development of a younger person and able to assist the person to become better at the end or a period. That I see all the above should be the characteristics that as a mentor. Somebody who willing to see a better of

		junior person and in the meantime if they do understand for the better of themselves too. (Respondent 1, 16:27)
SS3	When interns report to work, do you normally assign to supervisor immediately? Could you explain the normal procedures in your company?	Like I said just now, assigning supervisor is done by each department hereby each department they have directors and usually directors are the main supervisor but under directors e have managers as well. Each manager will be allocated certain number of mentees under them. Hence, these mentees will know that this manager is their mentor and, on any basis, they can consult the mentor. (Respondent 1, 17:09)
SS4	Is that any company policy or guideline given to the supervisor in your company so that the supervisor knows what to do with interns?	I won't think in my company has policy or guideline to supervisor but what usually we do is the training. All existing managers or going to be promoted as existing manager will sally go through what we called a managerial workshop. In a manager workshop, there are three parts to it. They have to learn to manage themselves, the works and stakeholders. So, stakeholders including their subordinates. So, things that being taught that time is how to do constructive feedback. What is active listening? These are the things will be taught at the particular segment. (Respondent 1, 18:22)
SS5	Is there any training or workshop given to the supervisor on developing of right skill to train the interns or you normally treat the interns as normal employees?	I won't say our supervisors have enough training until they coach people because they are being trusted to take care of interns or subordinates as an eco-system. Everybody has to mentor somebody. I old not think this is such an easy mathematical approach whereby 1 plus 1 equal to 2 but I feel that as long as they have time of being a mentor, and they need to do appraisals. All interns have to go through appraisals and give a very constructive feedback to the interns who may be in for only 3 to 6 months, I think some form of mentoring is already working (Respondent 1, 19:20).
SS6	Do you think training to the supervisor is necessary? Why?	At this moment we do not have mentoring training for the supervisor but the training is embedding to all of our managers. (Respondent 1, 20:31)

Question number	Question (Student Matching)	Answer
SM1	What are the recruitment criteria?	We are looking for accounting students with CGPA at 3.2 at the moment and we are also looking at good English proficiency level. And they must active in co-curriculum if possible, holding leadership position. In fact, if the CGPA is below even 2.9 something but they can prove

		that they are very active, maybe joining challenge or active in leadership, we will actually consider. (Respondent 1, 21:37)
SM2	What in your view is a good intern?	More towards willingness to learn and their attitude. Smart and fast learner. (Respondent 1, 22:09)

Question number	Question (Self-efficacy)	Answer
SE1	Is self-efficacy being one of your criteria for student interns' recruitment? Yes, What? No, Why?	If you let me choose, I would rather choose an all-rounder, above academic. All-rounder I mean is somebody who manage his study and balance it with cocurricular. He may not be perfect first class, maybe second upper, not too low or almost dropping to third class. But somebody I just mentioned and I can give you an example. I met a lady three years ago, fantastic, when I met her, I don't know her result, I only know her as a person because she joined a challenge that we had and she speak very confidently and very well and turn out that she is also in third president prize in her university. And of course, she invited me at one time to go to her university to see her project. So, I went in to see her project and asked her what is her project and this young girl 22 years old can have twinkle in her eyes and so passionately can tell me how her project works and how it runs. So, at the end I knew her better and I know she graduated at 3.2 CGPA. If you asked me self-efficacy, I am looking for an all-rounder. People who sparks when they speak and able to articulate very well their points. That are much much more important than just paper. (Respondent 1: 27:29)
SE2	Do you classify the students as potential interns when they manage to deal with unexpected events? Yes, Why? No, Why?	Of course, because interns are normally a young person whereby, they see problems, they will only tell you that as problem. What we are looking at is not full problems, what we are looking for is solution. Look beyond the problems and give us a solution and then from our level, our experience we tell you that it is workable. (Respondent 1, 28:53)
SE3	Do you classify the students as potential interns when they find creative ways to solve problems?	Yes, especially now we are IR4.0. I think more and more we need to look for individual are innovative, creative, of course as an accountant

	Yes, Why? No, Why?	we are be hired accounting students, it has to be within professionalism, ethical as well, being ethical. (Respondent 1, 29:30)
SE4	Do you classify the students as potential interns when they can take quick decisions? Yes, Why? No, Why?	Depends. Good decision is good if it is in a right path. Quick decision in the wrong path. I don't think I take them as potential interns. (Respondent 1, 29.49)
SE5	Do you classify the students as potential interns when they can take risky decisions? Yes, Why? No, Why?	I would say no. Because we are in the industry which very highly regulated. We are not start p of an entrepreneurs. Hahaha…whereby the….one of the treats that we have is to take risky decision. Because we are highly regulated, we cannot effort, we have to follow standard, a lot of audit and accounting standard, we cannot have something to say that okay. benchmark don't follow, this one doesn't follow, we do this way, advise client to take this way because the value is good. No, we are protected under professionalism and under ethical. Being ethic. We can take risky decision but at certain parameter. (Respondent 1, 30:58)
SE6	Do you think self-efficacy is important to enhance their problem solving, critical thinking and creativity skills in internship? Yes, Why? No, Why?	Yes. I would highly agree. As long as the interns or the graduates know that they have to enhance these skills. (Respondent 1, 31.54)

Question number	Question (Intrinsic interest)	Answer
II1	Do you consider having intrinsic interest to find solution to complex problem is one of the recruitment criteria? Yes, Why? No, Why?	Yes. Because in our work a lot of times although I just mentioned that we are highly regulated industry and we have a lot of accounting and audit standards to follow but a lot of times, there are always exceptions. In fact, I see more problems that graduates these days stop at the problems and just give a solution which is in the book without thinking. So, if a person who actually has an intrinsic interest and a person who can connect a data to these problems and find solution, this is somebody that you really really admire because at their level, they manage to connect different data from different areas to make a judgment. This is actually if you asked me not necessary an experience person may have.

		(Respondent 1, 33:59)
II2	Do you consider having intrinsic interest to come up with new ideas for products or services is one of student matching criteria? No, Why? Yes, Why?	I don't see this as urgency to students because this is really for the senior management. I never see an intern can come out and say okay… eh…There are students who come out and say I think Islamic banking is good for you but then…not all knowing that Islamic banking is something highly regulated and we don't have expertise. But in order to pull the links together only the senior managers able to decide from every corner, resources, regulations, economics, markets, clients because with that experience you able to think more and in deep to understand whether you can actually come out with new ideas on product and services. And think that Islamic banking is something that our company can has but I don't expect them when come to recruitment they are able to give that. (Respondent 1, 35:14)
II3	Do you consider having intrinsic interest to create new procedures for work tasks is important? No, Why? Yes, Why?	This is very important. In a way, that is not necessary the person who did it before is always right. So, this is actually, we create a task which is more efficient or more effective why not? We always welcome students and my team members consistently testing them. If they think that I am not right, my procedure is not good enough or too lengthy, please tell me. I am more than welcome. If I can save 5 minutes, the five minutes we can work on something else. (Respondent 1, 36:44)
II4	Do you think intrinsic interest is important to enhance their problem solving, critical thinking and creativity skills in internship? Yes, Why? No, Why?	Yes. It is the passion, the commitment, the desire. I think it is very very important. (Respondent 1, 37.15)

Question number	Question (Team behavioural integration)	Answer
TB1	Can you describe what do you understand about team behavioral integration, particularly in the context of students' internship environment?	Like I said, all interns when they joined, they don't work individual or solo basis. They usually…they have a team, it could be a team of two, it could be a team of three, or it could be a team of 30 depending on the size of engagement but basically when it happens then of course teamwork starts. So, I would say that ah….is is really much the relationship between the superior and the subordinate at different level. I think this

		is what I understand. (Respondent 1, 38:30)
TB2	Does team behavioural integration matching play an important role to improve the students' skills during internship?	Yes. That is very important. This is what we called team dynamic. In team dynamic it is very very important. Sometimes, somehow, for an example, a person who less meticulous, suddenly work for a superior who are super meticulous, then you find it very difficult working with the person. So, matching is very important because it creates team dynamic and creates team relationships (Respondent 1, 39:30)
TB3	How do you indicate or measure the students had performed excellent in team behavioural integration in other words how did you rate the students' performance in team behavioural integration?	That student or intern must be a people person whereby the person is well like by every members in the team, means from managers all the way to even associate or even peer interns because we tends to know she is appraisal ah…when she received appraisal, comments like these will come in like she is a team player, she works well with people in a team and from there we actually know that this person has perform excellent. (Respondent 1, 40.23)
TB4	Do you consider communications among team members is part of the team behavioural integration? Yes, Why? No, Why?	Communication is important within a team so that there is no misunderstanding as well. So, I think communication is really really important because of if a person misunderstand the others somehow the conflict or dispute will come out. (Respondent 1, 42:05)
TB5	Do you consider the team members frequently share their experience and expertise is part of the team behavioral integration? Yes, Why? No, Why?	In our company, it is a culture to share. Everything we shared experience and expertise. In fact, in a lot of events we do and highly encourage the senior to share their experience because they are so much in HR for me to sell my company, people do not believe me because basically I am a recruitment director. The best sell person from my company is by worth of mouth and the best worth of mouth is from our colleagues (Respondent 1, 42:50)
TB6	Is team behavioral integration being one of your criteria for student interns' recruitment? Yes, What? No, Why?	Yayaya. But we cannot see interns during the interview but we can see in the resume but a resume shows a person who had holed leadership position, highly possibility that they have adopted certain team spirits or skills. The higher they holed the more difficulties they faced.

		(Respondent 1, 43:48)

Question number	Question (Innovative behaviour in workplace)	Answer
IB1	How do you describe the innovative in your workplace?	I think the innovation falls back to again our industry. Our industry cannot be too innovative. It is a lot of … hahaha…Using technology yes. But I don't think in a normal, if you re-think about it, in a normal sense interns and up to manager can look beyond, without experience we are not be able to look beyond technology to suggest certain things. Of course, we do provide but because we are not attack company, we don't celebrate innovation in that manner. If we are that company, innovative is the best, you come out with new product or new Apps or new…but we a not in that industry, you know what I am saying that, we cannot use standard and regulation and become very innovative because we fall under the parameter that what we can do and what we cannot do. (Respondent 1, 46:59)
IB2	How is creativity being encouraged in your company?	We have new thing. Video Global came out end of last year. One of the areas they looked at is a leader in innovation whereby they encourage the staff to look into the digital quantum. This is something very new. Staff will be taught of DQ, you know digital emotional quantum and the new one is digital quantum and then they are encouraged to think of new task, new processes, new policies and share in a what…I think international is going to create an innovation hub (Respondent 1, 47:45). So, we are looking for leader in the market, leader in innovation and adviser for the future. Adviser for future means each of our staff has to have enough wisdom, or have enough knowledge on digital destruction. (Respondent 1, 48:04) We tried to use paperless and scanner to scan all the documents. We also just bought a software which can do 100% sampling.
IB3	How can innovative workplace help interns be creative?	Yes..yes…yes.. we hope that would not be the partner who tell that 20% sampling is something he cannot accept. But we do hope that we can tell all the senior that we cannot accept too. I have to

		find a software or I can find an assistant whereby can help me to do 100% sampling and tell me that is nothing wrong with it (Respondent 1, 51:06).

Question number	Question (Innovative as a job requirement)	Answer
JR1	Can you describe the innovative job requirement in your company?	Being an accounting firm, we still need accounting knowledge, that have to come first because we are hired by clients to give opinion and our opinion goes to their stakeholders, bank lawyers and shareholders so, we actually have quite heavy responsibility to at least understand that the accounts is true and fair. But then what we are saying that our collaborative, the approach to get collaboration evidence is the same. Just the approach is to use technology to do better for us. That is something we have to achieve. (Respondent 1: 51:16)
JR2	Does your company expect interns to be creative and develop new idea? Yes, Why? No, Why?	Coming to the interns again they have to be...if we have someone has knowledge on data analysis for example, or certain knowledge to understand how block chain works, robotic, RPT, that is something that for us that is efficient because eventually, we are going to be audit fintech company. (Respondent 1: 51:26)
JR3	Does your company require interns to introduce new ideas into the organisation? Yes, Why? No, Why?	Eventually, we are auditing e-commerce company. And now, e-commerce they are talking about taxing them. Government is talking about how to tax them. For tax consultant they need to understand how the tax system works first. I think the innovation part is not so much on can find something for the company to work more efficient is more towards innovation to know what is in the market, what is evolving in the market and understand the business model and understand the underlining effects and impact to the financial. That is more important for accountant. (Respondent 1:52:30)
JR4	Does your company require interns to try out new approaches to problems? Yes, Why? No, Why?	The end part leaves it to the developer, leave it to the engineers to do the problem. (Respondent 1, 54:17)

Question number	Question (Individual improvisation)	Answer

IP1	In your opinion, what is the main objective of taking internship in your company?	I think I mentioned before, interns are also aware for us first thing to create employer branding in campus then secondly we not only take interns, we actually can see interns beyond the cv, we look into characters, we look at fit, whether they fit our culture, we look at work performance and from the internship if we are happy with them that is when the career opportunities comes in. At the end, it should be down to hiring them. Also, for them to see whether they like our company or not. I mean, it is mutual way. (Respondent 1, 57:21)
IP2	Students can deal with unanticipated events on the spot is important during their internship. Do you agree? Why?	Yes. Like I mentioned before. (Respondent 1, 57:30)
IP3	Student can learn how to think on their perspective when carrying out action during their internship. Do you agree? Why?	I think it is very very important. Especially, nowadays we are moving into technology area that is a lot of areas that may not in the past that we can see that is an answer. Plus, the accounting and the auditing standards are evolving itself. So, it is good that students able to think themselves because a standard may not necessary works on certain areas. So, it is good that if they able to see that. (Respondent 1, 58.23)
IP4	Do you think respond in the moment to unexpected problems is important to interns? Why?	Yes. I think it is very important if whether or not they can find solution, it is really good. If they can't find solution, they can point out the problem to the superior. At least they know how to address the problem.
IP5	How important is students can try new approaches to problems during internship?	At least they highlight because sometimes the managers did not see the details. (Respondent 1, 59.11)
IP6	How important is it that students can identify opportunities for new solutions?	I would think eh…if you would ask me low, medium or high, I would say medium because we don't expect them to identify opportunities for new solution. They able to address the issue to the right person, at the right time, I think it is highly encouraging level already. I don't expect them to give me a solution but if they ever able to give a solution, I think he/she is a super star. (Respondent 1, 1:00:21)
IP7	Do you encourage students to take risk in terms of producing new	Students can raise it but for managers to make decision is the best. Interns can mention the high

	ideas in doing their job?	risk but must consult the superior first. That's why the collaborative team dynamic is there. The interns should consult whether these can be done. (Respondent 1, 1:0:46) It is not that we are here to shut off. In our company we have this risk management task force. All risky decision has to go through this team to make decision and even study more details.
IP8	Student should demonstrate originality when accomplishing their task. Do you agree?	Of course, we are always encouraging. At the end, I would like to point out, it is attitude. My partner even pointed out, if the attitude is not there, we can write off, if it is technique knowledge, we can guide. (Respondent 1, 1:07:01)

Appendix 4.2 Interview for Respondent 2

Question number	Questions (Support to supervisor)	Answer
SS1	How do you select supervisor/mentor for interns?	First of all, it will be depending on the department, which department they are going to then we will spread it out quite equally I would say. Students tend to have preference; some students would like to explore their internship in tax. So, in that case, of course, we will see or tax department actually needs how many people then we will take. It will be pre-arranging to which department they are going to during the interview session. We already asked them what they want. Not like just throwing them to audit or tax department. (Respondent 2, 7:58)
SS2	Who do you see as ideal supervisor? What characteristics do you seek?	The ultimate thing is the responsibilities because they do need to have their own self driven responsibility. Otherwise, they won't be able to be responsible enough to actually take care of other people, to check and know what problems facing by other people. (Respondent 2, 9:47)
SS3	When interns report to work, do you normally assign to supervisor immediately? Could you explain the normal procedures in your company?	As I mentioned they are spread into group, so immediately they will know who is their supervisor. (Respondent 2, 10:57).
SS4	Is that any company policy or guideline given to the supervisor in your company so that the supervisor knows what to do with interns?	Okay. There is no written guideline, So, it is just a general, I guess it is just a general practice instead of any guideline. So, what they will do of

		course…. let's talk about audit, then they will so according to what audit tasks are there. So, given that the interns come in new, they don't know so much to learn because they will start off by assistant kind of role, so they help their seniors. And of course, the senior also guides them. So, to familiarise with the…. how we work, some of the software etc. It is more on the general practice and not much on guideline thing. (Respondent 2, 12:13)
SS5	Is there any training or workshop given to the supervisor on developing of right skill to train the interns or you normally treat the interns as normal employees?	This will be considered like more on soft skill. The training we have is more on technique related which are more on work related training. Not in kind of that sense, like training on developing of right skill to train the interns. (Respondent 2, 13:34)
SS6	Do you think training to the supervisor is necessary? Why?	I think it will be good, so it becomes clearer and easier for them as well. If it is also a new person taking up that role as a supervisor, that will be good. (Respondent 2, 14:09)

Question number	Question (Student matching)	Answer
SM1	What are the recruitment criteria?	Ehh…attitude. But of course, in an interview, it is hard to know a person attitude. Very hard to know but of course we take in the first impression by actually through the interview session when you deal with that student then we try to understand whether…. try to understand a person personality and attitude but it is not always correct. Unless the student's result is very very poor. That is on the extreme end. Otherwise, if they are just emm…if they are just average or somebody who has above average then I think we would much rather judge them by attitude (Respondent 2, 16:14).
SM2	What in your view is a good intern?	So, attitude. Attitude by where of by their own motivation. How willing are they? Are they willing to take instruction and actually do the task given? To some interns are…some interns are very responsible, so in that sense that they put in a lot of initiative, their own initiative to actually try to understand more and try to learn more. Those are kind of attitude that ah…very encouraging because it shows that the students are actively trying to learn more. (Respondent 2, 17:50) They will ask more, they will learn more, try to understand more and I think the thing you

		raised previously, just now, improvisation. Some students are able to take but some interns are not able to take, they are very…. when you tell them to do, when you give them this instruction, it has to be this instruction. Anything more or anything less, they may get stuck and they don't know what to do (Respondent 2, 17:58). They may not border to ask what they are supposed to do. So, these are the kind of attitude that there is not so good. (Respondent 2, 18:06) And some are not so responsible. Those are the problems one.

Question number	Question (Self-efficacy)	Answer
SE1	Is self-efficacy being one of your criteria for student interns' recruitment? Yes, What? No, Why?	Ehh…attitude. But of course, in an interview, it is hard to know a person attitude. Very hard to know but of course we take in the first impression by actually through the interview session when you deal with that student then we try to understand whether…. try to understand a person personality and attitude but it is not always correct. Unless the student's result is very very poor. That is on the extreme end. Otherwise, if they are just emm…if they are just average or somebody who has above average then I think we would much rather judge them by attitude (Respondent 2, 16:14).
SE2	Do you classify the students as potential interns when they manage to deal with unexpected events? Yes, Why? No, Why?	Yes. In a working environment, you are facing a reality. It is unlike studying. Studying gives you questions and case study. It is fix and in a limited environment. Whereas in a working environment, when you are dealing with clients, the possibilities can be endless. So, we need people who can actually think, not just act by instruction. So, people they ca actually think and take up the responsibilities, it is a very good value for a student. (Respondent 2, 20:32)
SE3	Do you classify the students as potential interns when they find creative ways to solve problems? Yes, Why? No, Why?	Ehh…depending what do you mean by creative. Creative in a good way, yes. But creative in a bad way then no. Because sometimes, they may get creative by not doing the thing at all. So, but of course eh, for those people who are actually willing to show the attitude to going to learn more, to actually think about the situation, those are most of the time the students which will also come out with some potential solution first. Of course, being interns, they won't act on that solution as well, they will refer to the supervisor

		or their senior first. (Respondent 2, 21:25)
SE4	Do you classify the students as potential interns when they can take quick decisions? Yes, Why? No, Why?	Yes. It is important because when you dealing with clients, it is not a learning grand, if you do something wrong, client may scold you or something, it is not a learning grand. So, of course, you need to be able to decide quick and act quick. What is your response to any situation? So, for those that they are able to response quickly, you know, think of something to response quickly, of course, it is very applicable and very good. (Respondent 2, 23:02)
SE5	Do you classify the students as potential interns when they can take risky decisions? Yes, Why? No, Why?	Eh… I would assume no in our industry because risk is something we try to lower, not take. So ya, we should not take risky decision in our industry I would say. (Respondent 2, 23:44)
SE6	Do you think self-efficacy is important to enhance their problem solving, critical thinking and creativity skills in internship? Yes, Why? No, Why?	Yes. As I mentioned. (Respondent 2, 24.11)

Question number	Question (Intrinsic interest)	Answer
II1	Do you consider having intrinsic interest to find solution to complex problem is one of the recruitment criteria? Yes, Why? No, Why?	Yes. As I mentioned self-motivation because it is very hard to force someone do something, whereas, when they have intrinsic interest or self-interest, it is much stronger drive. They will be able to do thing better but also will be able to learn more. They have the motivation to drive to actually want to do more and learn. So, these are very important characteristics which goes back to affecting the part on how motivative they are to be creative. These start from their own initiative, and where the initiative come from? Of course, it is from their self-interest. (Respondent 2, 25:58)
II2	Do you consider having intrinsic interest to come up with new ideas for products or services is one of student matching criteria? No, Why? Yes, Why?	Probably not for an intern. Honestly, the chances to be innovative and creative for an intern are low. The fundamental traditional attitudes are more important than being innovative because there are still so much things for the interns to learn.
II3	Do you consider having intrinsic interest to create new procedures for work tasks is important? No, Why? Yes, Why?	At this stage, if interns have not learned and understand the situation, I would find that it will be harder for them to give reasonable new procedures because they may be creative but probably that creativity or suggestions which are

		not something that is reasonable in the context of actual work. (Respondent 2, 44:12)
II4	Do you think intrinsic interest is important to enhance their problem solving, critical thinking and creativity skills in internship? Yes, Why? No, Why?	Yes. It is like I mentioned. (Respondent 2, 27:33)

Question number	Question (Team behavioural integration)	Answer
TB1	Can you describe what do you understand about team behavioral integration, particularly in the context of students' internship environment?	First of all, if they are good team member, they will probably take instruction. They know that these are what they supposed to do. And the other thing is that to help up the other team members as well. (Respondent 2, 29:30)
TB2	Does team behavioural integration matching play an important role to improve the students' skills during internship?	Yes. Very important! It is because if they don't play well in a team, they may have issue with the other team members. They may have conflict with other team members. Team members may not want to teach or deal with these non-cooperative or selfish interns. So, there will limit those interns' opportunities to learn further and learn more as well. (Respondent 2, 30:49)
TB3	How do you indicate or measure the students had performed excellent in team behavioural integration in other words how did you rate the students' performance in team behavioural integration?	When they can perform as a team player.
TB4	Do you consider communications among team members is part of the team behavioural integration? Yes, Why? No, Why?	Yes. As I mentioned before. (Respondent 2, 31:06)
TB5	Do you consider the team members frequently share their experience and expertise is part of the team behavioral integration? Yes, Why? No, Why?	Yes. Because they are willing to share with others. (Respondent 2, 31:40)
TB6	Is team behavioural integration being one of your criteria for student intern's recruitment? Yes, What? No, Why?	Yes. If the interns have team behavioural integration, I will consider to hire them. (Respondent 2, 32:16)

Question number	Question (Innovative behaviour in workplace)	Answer
IB1	How do you describe the innovative in your workplace?	I would say middle grand, not so innovative nor…because ehh…honestly because accounting is a very traditional industry so it is limit to be innovative and certain things there can be innovative about. For instant, accounting standard cannot be innovative. Creative in the sense of how we work, example to the how to the technology (Respondent 2, 33:53)
IB2	How is creativity being encouraged in your company?	The key aspect here is we go back to how the student has self-motivation because in a situation of being trying to be innovative and change thing, often time, it will take a lot of initiative from the interns (Respondent 2, 36:38). It is very challenging to a company as we are already very busy and to change thing it requires learning and most of the time, to change things, it will cost a lot of money to the company as well. So, these are the many aspect we look at as well which we have to consider. (Respondent 2, 37:17)
IB3	How can innovative workplace help interns be creative?	Ehh… I personally support an innovative work place but I wouldn't really want anybody to be creative to their work because I would assume that naturally, we don't want to be creative in an accounting industry because it is not talking about being creative, it is more about understanding. Innovative workplace may be more on motivating the interns (Respondent 2, 39:09)
IB4	Could you elaborate how innovative behaviour in the workplace can help interns to improve their problem solving, critical thinking and creativity skills?	Promoting critical thinking and problem solving (Respondent 2, 41:17)

Question number	Question (Innovative as a job requirement)	Answer
JR1	Can you describe the innovative job	Depending on which department they work with.

	requirement in your company?	Let say in audit, I would say that probably not. Whereas for interns who are doing accounts, we may need them to be more innovative. (Respondent 2, 41:22)
JR2	Does your company expect interns to be creative and develop new idea? Yes, Why? No, Why?	Yes. Why? It is because there are a lot of new technologies that we are not able to adapt as well. As and when we want to adapt something, it takes people who are willing to change which are more innovative. (Respondent 2, 41:34)
JR3	Does your company require interns to introduce new ideas into the organisation? Yes, Why? No, Why?	If we really want to move forward and innovate in the term of the way we work, then we need people who are more open to changes and new things. (Respondent 2, 42:46)
JR4	Does your company require interns to try out new approaches to problems? Yes, Why? No, Why?	Not necessary for interns.(Respondent 2, 46:01)

Question number	Question (Individual improvisation)	Answer
IP1	In your opinion, what is the main objective of taking internship in your company?	There are two important things. Number one is of course to deal with the additional workload that happened on the peak season then we will need more assistants. In other extent, the interns are able to help up the workload. And the other thing is of course the company can reach out more people as well. In the sense of reach out more on work force (Respondent 2, 46:27). For the student perspective, we create more chance for the students to learn. (Respondent 2, 47:20)
IP2	Students can deal with unanticipated events on the spot is important during their internship. Do you agree? Why?	Yes. As I mentioned, they need to deal with clients who needs immediate response. (Respondent 2, 47:47)
IP3	Student can learn how to think on their perspective when carrying out action during their internship. Do you agree? Why?	Yes. Because it is important. (Respondent 2, 48:12)
IP4	Do you think respond in the moment to unexpected problems is important to interns? Why?	Yes. Because sometime they need to answer the questions raised by the clients. Otherwise, they may get scolded by the clients (Respondent 2, 48:24)
IP5	How important is students can try new approaches to problems during	Medium (Respondent 2, 48:48)

	internship?	
IP6	How important is it that students can identify opportunities for new solutions?	It is good if the interns can do but it is not the criteria that we expect the interns to have (Respondent 2, 49:14)
IP7	Do you encourage students to take risk in terms of producing new ideas in doing their job?	Not without supervision as I mentioned if they have the idea or solution, they should refer back to their supervisor (Respondent 2: 49:46)
IP8	Student should demonstrate originality when accomplishing their task. Do you agree?	Yes. They need to do it. (Respondent 2, 50:01)

Appendix 4.3 Interview for Respondent 3

Question number	Question (Support to supervisor)	Answer
SS1	How do you select supervisor/mentor for interns?	We don't have fixed mentor for them but definitely they follow senior to guide them. (Respondent 3, 8:10)
SS2	Who do you see as ideal supervisor? What characteristics do you seek?	For me ehh…because some people they don't know how to coach people but some yes. The seniors are working with us for quite sometimes and we know who are more teachable and willing to share. (Respondent 3, 8.53)
SS3	When interns report to work, do you normally assign to supervisor immediately? Could you explain the normal procedures in your company?	We have two groups of auditing, then whoever needs them, they just followed. We don't have any requirement or criteria. (Respondent 3, 9:33)
SS4	Is that any company policy or guideline given to the supervisor in your company so that the supervisor knows what to do with interns?	When the interns want to know further, it depends on the interns themselves, if they have initiatives to learn more and they will ask more. We do not have policy or guideline on what can tell or teach the interns in our company. (Respondent 3, 10:36)
SS5	Is there any training or workshop given to the supervisor on developing of right skill to train the interns or you normally treat the interns as normal employees?	We don't have training to supervisor, we only send them to training conducted by Malaysia Institution of Accountant to learn the changes in accounting standards or Arts. We do not send our senior to such training to develop skill for interns (Respondent 3, 11:01).
SS6	Do you think training to the supervisor is necessary? Why?	I think if having these types of training also good. (Respondent 3, 11:49)

Question number	Question (Student Matching)	Answer
SM1	What are the recruitment criteria?	For interns we are not so hush. As long as they are having some basic accounting knowledge. I will verbally test them the very basic questions. I also look at their attitude, how they do their jobs (Respondent 3, 12:28).
SM2	What in your view is a good intern?	I want them to have more curiosity, not only doing their jobs. I mean, they have to know why they need to do. Even to do vouching, tax computation, their initiative to learn more is the best thing because actually we can say during this peak season, we really don't have much time to coach them. All are about they have initiative to learn. If half day they are performing their job, but half day they are playing phone, we can't say much because this is only their internship but we will not retain or recruit them anymore. It is all their attitude and initiative (Respondent 3, 14:17).

Question number	Question (Self-efficacy)	Answer
SE1	Is self-efficacy being one of your criteria for student interns' recruitment? Yes, What? No, Why?	For internship we really do not have all these requirements. If for long term or permanent staff yes. But during the interview, we cannot see. We will give them the probation period. During the internship programme period, if they are more capable, we will give them chance to handle one small job and teach them how to use the audit programme software. Then, they really can come out with the outcomes that we really want. Actually, it depends on the professional efficacy and their individual (Respondent 3, 18:23). Their attitude and can work independently also important (Respondent 3, 20:40)
SE2	Do you classify the students as potential interns when they manage to deal with unexpected events? Yes, Why? No, Why?	Yaya definitely. If the students tell me after doing these things, they managed to find public ruling, that will be good. Not like everything also have to be given to them. Some good interns will take initiative to look for more information. (Respondent 3, 21:46)
SE3	Do you classify the students as potential interns when they find creative ways to solve problems? Yes, Why? No, Why?	Of course. Definitely. (Respondent 3, 22:20)

SE4	Do you classify the students as potential interns when they can take quick decisions? Yes, Why? No, Why?	Yes. Because it can help them to solve problems during their internship. (Respondent 3, 22:55)
SE5	Do you classify the students as potential interns when they can take risky decisions? Yes, Why? No, Why?	No, for interns I don't encourage. They can give their opinion but not take risky decision because they are lack of working experience and still very young. Most of the time, the things are not black or white. Some are in grey areas; they may not be able to differentiate it. (Respondent 3, 22:55)
SE6	Do you think self-efficacy is important to enhance their problem solving, critical thinking and creativity skills in internship? Yes, Why? No, Why?	Yaya definitely. (Respondent 3, 23:24)

Question number	Question (Intrinsic interest)	Answer
II1	Do you consider having intrinsic interest to find solution to complex problem is one of the recruitment criteria? Yes, Why? No, Why?	See what are their interest in. If their interest in their phone then I am very not encouraging. If the intrinsic interest is more on work then yes. This one can help themselves also. No point just working like robot. They won't learn much also (Respondent 3, 24:28)
II2	Do you consider having intrinsic interest to come up with new ideas for products or services is one of student matching criteria? No, Why? Yes, Why?	Definitely! Even they only giving the idea, meaning they want to change something. (Respondent 3, 25:23)
II3	Do you consider having intrinsic interest to create new procedures for work tasks is important? No, Why? Yes, Why?	Yes yes. We are always welcome. (Respondent 3, 25:25)
II4	Do you think intrinsic interest is important to enhance their problem solving, critical thinking and creativity skills in internship? Yes, Why? No, Why?	Yes. Definitely. Because it helps them to think and perform better (Respondent 3, 26:00)

Question number	Question (Team behavioural integration)	Answer

TB1	Can you describe what do you understand about team behavioural integration, particularly in the context of students' internship environment?	-
TB2	Does team behavioural integration matching play an important role to improve the students' skills during internship?	Yes. It is very important. (Respondent 3, 28:26)
TB3	How do you indicate or measure the students had performed excellent in team behavioural integration in other words how did you rate the students' performance in team behavioural integration?	If the senior willing to share the knowledge after attended workshop and the junior take initiative to find out information from google, find out more and share with senior, it shows good team behavioural integration for me. (Respondent 3, 30:06)
TB4	Do you consider communications among team members is part of the team behavioural integration? Yes, Why? No, Why?	Yes, if interns don't talk and silent when facing problems, we can't help much also because we don't know what we don't understand. (Respondent 3, 30:56)
TB5	Do you consider the team members frequently share their experience and expertise is part of the team behavioural integration? Yes, Why? No, Why?	Yes. My teams are actively sharing their experience and expertise even their junior disagree with the senior, they will bring out the issue also. (Respondent 3, 32:02)
TB6	Is team behavioural integration being one of your criteria for student interns' recruitment? Yes, What? No, Why?	We cannot see much during the interns' interview session but definitely it is important.
Question number	Question (Innovative behaviour in workplace)	Answer
IB1	How do you describe the innovative in your workplace?	Basically, if you are talking about the IT, actually, we are all using the software already for audit, tax and accounting. So, for the college students if they have basic about all these programme, it will be much better because nowadays all the audit firms are using programme already (Respondent 3, 33:31)
IB2	How is creativity being encouraged in your company?	Yes, during the lunch hour. Hahaha when we have time together. We will encourage them to further study. It is very much depending on individual, the students' attitude and character. Some are very talkative; some are very quiet.

		(Respondent 3, 34:56)
IB3	How can innovative workplace help interns be creative?	It is very hard to say also. Sometimes, with all these softwares make jobs to be very easy. Although the judgement things still required students to think, but most of the routine works like double entries, the students also don't know because all done by the software already. Even now, there is a software that used to scan the documents, the double entries are automatically done. That's why it is hard to say more innovative workplace could help interns to be creative because they stop thinking already. (Respondent 3, 37:43)

Question number	Question (Innovative as a job requirement)	Answer
JR1	Can you describe the innovative job requirement in your company?	I think every employer also want. But we don't want someone to be super hero with their own innovative and creative opinion. (Respondent 3: 37:50)
JR2	Does your company expect interns to be creative and develop new idea? Yes, Why? No, Why?	Yes but too confident also no good. (Respondent 3: 38:01)
JR3	Does your company require interns to introduce new ideas into the organisation? Yes, Why? No, Why?	Yes, we always welcome. (Respondent 3: 38:10)
JR4	Does your company require interns to try out new approaches to problems? Yes, Why? No, Why?	Yes. We encourage this also. (Respondent 3: 38:18)

Question number	Question (Individual improvisation)	Answer
IP1	In your opinion, what is the main objective of taking internship in your company?	From my point of view, of course they have to do the whatever assigned job. In their points of view, they also must learn something and learn how to work as a team (Respondent 3, 43:45)
IP2	Students can deal with unanticipated events on the spot is important during their internship. Do you agree? Why?	Normally, for interns, they no need to solve the problem. Senior will solve the problems. Interns normally will not make any decision. (Respondent 3, 44:58)
IP3	Student can learn how to think on their perspective when carrying out action during their internship. Do you	If they have initiative then it is much better but if they can't we also didn't expect them. (Respondent 3, 45:25)

	agree? Why?	
IP4	Do you think respond in the moment to unexpected problems is important to interns? Why?	If they can tell, then it is okay. (Respondent 3, 45:53)
IP5	How important is students can try new approaches to problems during internship?	If they can give their ideas and we found that it is very effective, then we are mostly welcome. (Respondent 3, 49:04)
IP6	How important is it that students can identify opportunities for new solutions?	I don't expect this from interns. Unless the interns are very capable then we throw one file to them and eventually, they will become our permanent staff. (Respondent 3, 47:23)
IP7	Do you encourage students to take risk in terms of producing new ideas in doing their job?	No, not for interns to take risky decision in our company. (Respondent 3, 47:40)
IP8	Student should demonstrate originality when accomplishing their task. Do you agree?	Definitely. (Respondent 3, 48:47)

Appendix 4.4 Interview for Respondent 4

Question number	Question (Support to supervisor)	Answer
SS1	How do you select supervisor/mentor for interns?	We do not have certain or fix supervisor for the interns, we do on job basis. Let say this job, she or he will follow the team lead or supervisor to go out for field audit. So, any problem facing, they will just come back to their team lead which means everyone will follow the instructions. (Respondent 4, 7:54) During the orientation, we will brief the staff and introduce the interns to the existing staff. So, we should help everyone. (Respondent 4, 8:05)
SS2	Who do you see as ideal supervisor? What characteristics do you seek?	Those staff with experiences and handled many jobs already. Can give clear instructions, willing to share their experiences to interns. (Respondent 4, 9:30)
SS3	When interns report to work, do you normally assign to supervisor immediately? Could you explain the normal procedures in your company?	As I mentioned before, during the orientation, we will introduce the supervisor to them. (Respondent 4, 10:01)
SS4	Is that any company policy or guideline given to the supervisor in your company so that the supervisor knows what to do with interns?	We don't have an official guideline but we have discussion, so that all the jobs are assigned and the interns know what to do and not to do and which suit to their level. So that the interns know their job scope. (Respondent 4,10:52)
SS5	Is there any training or workshop	I don't think we have a special training to train

	given to the supervisor on developing of right skill to train the interns or you normally treat the interns as normal employees?	the supervisor to help the interns to develop right skills. Mostly, trainings are given for updating the audit and tax compliant to ensure the staff will be well train on technical skill. (Respondent 4, 11:49)
SS6	Do you think training to the supervisor is necessary? Why?	I feel that a short briefing or introduction to supervisor is sufficient. (Respondent 4,12:52)

Question number	Question (Student Matching)	Answer
SM1	What are the recruitment criteria?	The first thing I will see how their response in the interview. Looking at their initiative by listening to how they introduce themselves on their background. The second is how their performance and result in school. Attitude also very important. (Respondent 4, 14:03)
SM2	What in your view is a good intern?	Good discipline interns, initiative, commitment to job. (Respondent 4, 14:22)

Question number	Question (Self-efficacy)	Answer
SE1	Is self-efficacy being one of your criteria for student interns' recruitment? Yes, What? No, Why?	Yes, usually, the timetable is given to them. I can see how they perform. This is important. (Respondent 4,16:31)
SE2	Do you classify the students as potential interns when they manage to deal with unexpected events? Yes, Why? No, Why?	Not really. Because they really cannot handle like those critical cases. So, maybe we need to pass to the senior or manager. (Respondent 4 17:26)
SE3	Do you classify the students as potential interns when they find creative ways to solve problems? Yes, Why? No, Why?	Yes. If they have creative way, then we will welcome them. (Respondent 4, 17:57)
SE4	Do you classify the students as potential interns when they can take quick decisions? Yes, Why? No, Why?	Yes. At least I know their response, quick response to those clients not only to the mentors. In future, they can apply in their work. (Respondent 4, 18:31)
SE5	Do you classify the students as potential interns when they can take risky decisions? Yes, Why? No,	No. because the students still cannot handle the risky cases. I prefer them to refer to their senior. (Respondent 4, 19:18)

	Why?	
SE6	Do you think self-efficacy is important to enhance their problem solving, critical thinking and creativity skills in internship? Yes, Why? No, Why?	Yes. Like I mentioned. (Respondent 4, 19:45)

Question number	Question (Intrinsic interest)	Answer
II1	Do you consider having intrinsic interest to find solution to complex problem is one of the recruitment criteria? Yes, Why? No, Why?	Yes. If they are interested to know this kind of basic work, at least it shows their initiative to do the job. It will increase the efficiency of the students. They may try to find out solution by themselves. (Respondent 4, 21:06)
II2	Do you consider having intrinsic interest to come up with new ideas for products or services is one of student matching criteria? No, Why? Yes, Why?	Ya, definitely. Because I believe this people is highly efficient people. (Respondent 4, 21:46)
II3	Do you consider having intrinsic interest to create new procedures for work tasks is important? No, Why? Yes, Why?	Yes. At least it shows they are keen to learn new things. (Respondent 4, 22:10)
II4	Do you think intrinsic interest is important to enhance their problem solving, critical thinking and creativity skills in internship? Yes, Why? No, Why?	Yes. It is important. (Respondent 4, 22:30)

Question number	Question (Team behavioural integration)	Answer
TB1	Can you describe what do you understand about team behavioral integration, particularly in the context of students' internship environment?	They will join the group. They will interact with the colleagues. (Respondent 4, 23:4)
TB2	Does team behavioural integration matching play an important role to improve the students' skills during internship?	Yes, because when they interact, we can know their background easily and it made us easy to teach them the skills. (Respondent 4, 24:07)
TB3	How do you indicate or measure	Based on the response and feedback from the

	the students had performed excellent in team behavioural integration in other words how did you rate the students' performance in team behavioural integration?	senior. (Respondent 4, 25:55)
TB4	Do you consider communications among team members is part of the team behavioural integration? Yes, Why? No, Why?	Yes. It helps to build a good relationship with colleagues if they willing to communicate.
TB5	Do you consider the team members frequently share their experience and expertise is part of the team behavioral integration? Yes, Why? No, Why?	Yes, when they willing to share their expertise, it is part of team behavioral integration. (Respondent 4, 26:00)
TB6	Is team behavioral integration being one of your criteria for student interns' recruitment? Yes, Why? No, Why?	Yes. I will consider to hire them as permanent staff. (Respondent 4, 26:23)

Question number	Question (Innovative behaviour in workplace)	Answer
IB1	How do you describe the innovative in your workplace?	Our office is not pack and all staff are helping each other. (Respondent 4, 27:20)
IB2	How is creativity being encouraged in your company?	We do have team building activities and from these activities, we guide them how to come out new ideas. (Respondent 4, 27:39)
IB3	How can innovative workplace help interns be creative?	With an innovative workplace, colleagues are willing to share more about their ideas. Interact and share their experiences. (Respondent 4, 28:42)

Question number	Question (Innovative as a job requirement)	Answer
JR1	Can you describe the innovative job requirement in your company?	Yes. Definitely. We required students to be more innovative, independent.
JR2	Does your company expect interns to be creative and develop new idea? Yes, Why? No, Why?	Not really expect. It is more on how they are able to apply their knowledge to the job. These students are the most welcome. (Respondent 4,

		29:56)
JR3	Does your company require interns to introduce new ideas into the organisation? Yes, Why? No, Why?	Yes. It always happens that interns bring in new ideas to us. We do have mistaken in or existing system sometimes, but we do encourage interns to give us better idea. For example, it is better to use scanning instead of photo stating some of the documents. (Respondent 4, 30:44)
JR4	Does your company require interns to try out new approaches to problems? Yes, Why? No, Why?	Yes, if they are capable to do so. (Respondent 4, 31:10)

Question number	Question (Individual improvisation)	Answer
IP1	In your opinion, what is the main objective of taking internship in your company?	We need to improve the interns because it is part of the university requirement. We are here to hire them to improve their skills. Let them know how the real working life is? So, they can gain some experience and handle the job in future. (Respondent 4, 32:19)
IP2	Students can deal with unanticipated events on the spot is important during their internship. Do you agree? Why?	Yes. Hope they can do so.
IP3	Student can learn how to think on their perspective when carrying out action during their internship. Do you agree? Why?	Yes.
IP4	Do you think respond in the moment to unexpected problems is important to interns? Why?	Yes. If they know the situation they are facing, at least they know how to handle, if not, they have to seek for assistant. (Respondent 4, 33.27)
IP5	How important is students can try new approaches to problems during internship?	I don't think the interns have this capability. It is hardly that we can see this type of interns. (Respondent 4, 34:24)
IP6	How important is it that students can identify opportunities for new solutions?	No, not for interns because I think they have no enough experience to do so.
IP7	Do you encourage students to take risk in terms of producing new ideas in doing their job?	No. Not for interns.
IP8	Student should demonstrate originality when accomplishing their task. Do you agree?	No. Not for interns.

Appendix 4.5 Interview for Respondent 5

Question number	Question (Support to supervisor)	Answer
SS1	How do you select supervisor/mentor for interns?	Okay. If we will to look into the firm perspective, when we assigned specific supervisor or mentor to the interns, as you know our company is a professional services firm, so, we don't work as hierarchy here you know we have general manager, senior manager, manager, executive etc. So, how it works in our company is depends on project. For example, when interns been assigned into project A, so, that interns will be supervised by the lead of the team for project A. Same goes to project B, C and D. So, the way we assign, we don't really look into the function or portfolio but it really depends on which project that interns will be assigned to. (Respondent 5, 8:40)
SS2	Who do you see as ideal supervisor? What characteristics do you seek?	If you go to look at good in term of supervisor or manager. In our company as I mentioned just now, since we don't work in hierarchy, good supervisor is not good to the interns to be specific, So, good supervisor is on how they lead the whole team whether they able to meet the timeline that we assigned to them, whether or not the team has the work life balance, yes they need to complete project on time however, can the supervisor actually delegate roles and responsibilities to each members following their capabilities instead of simply throw in all the big tasks to one specific person. (Respondent 5, 8:56)
SS3	When interns report to work, do you normally assign to supervisor immediately? Could you explain the normal procedures in your company?	Interns will get to know which project they will assign to on two on board working days because we work with clients' profile and details which is very P & C. So, none of the interns will be inform which project they will be assigned to not until the second day they already attended the training. Specific on board training where we as a firm will guide the students that the do and the don't in our firm. (Respondent 5, 9:20)
SS4	Is that any company policy or guideline given to the supervisor in your company so that the supervisor knows what to do with interns?	Not specific for interns. However, the guideline that we had in the firm is the same guideline that how we get the performance manager to access or to review the performance of each of the staff members which we se our internal performance guideline. They are no specific guideline for interns which started interns can do this and cannot do that. (Respondent 5, 9:34)
SS5	Is there any training or workshop given to the supervisor on developing of right skill to train	Not specifically for interns. Normally training is given on technical basics. Because our business is doing audit, tax and as advisory, so we run as a

	the interns or you normally treat the interns as normal employees?	fast face. As and when we get any interns to come onboard, so, the team normally will have ready project to be given to the interns. Once the interns joined, straight away interns will be provided a list to do. So, like today this is what you need to do, tomorrow you will be follow us to client and this is what need to be done at site. Once you have completed, do share with us then we will guide you time to time. So, it is really depending on which project and which team the interns will be assigned to. There is no specific leader where okay this is the guideline, this is the form that you need to make sure interns will fulfil. Not like that. (Respondent 5,10:57)
SS6	Do you think training to the supervisor is necessary? Why?	In my opinion, for the business like this, we no need specific training to the supervisor because we are professional services, we are very selective in the first place, whoever that they want to join big for I would say, need to know what is actually big four. What is the business we are doing and what is or expectation and our requirement is for the candidates to come with very outstanding result, no fail, no B and no C. So, we are looking at the minimum requirement is 3.2 or second upper. We expect when they come on board, they should know what they supposed to do. (Respondent 5, 11,10)

Question number	Question (Student Matching)	Answer
SM1	What are the recruitment criteria?	For recruitment criteria, the first thing we are looking at is the result, 3.2 for local students. For oversea students is second upper minimum. No fail, unless there is a prove of good involvement of extra cocurricular activities then we will look into consideration. Good communication in English. A level 4 As, STPM 4 As, SPM minimum 5 As but that 5 As must be included Mathematics, add maths, English, physic and Bahasa, that is on academic side. In term of the bonus, we are looking at sportsmen. So, if you have involvement in sport like playing golf, swimming, chess and any type of sports except for traditional sport that will not be in our list of priority. Also a must for them to be able to write good essay, those they meet the requirement on paper qualification, we will give them a call, phone screening, if they able to explain why they applying to our company, they can fully elaborate their interest and understanding on their areas that they are applying to, then we will proceed with

		the next step which is online assessment. So, this online assessment, we have two types of online assessment. One is verbal and another one numerical assessment because in our company, our main business is always involved numbers, so, it is a must for the candidates to eb good in numbers. And then, if they pass the online assessment then only we will proceed further to profile their application to the business, to the department then the department will decide whether or not to proceed because in placement it is really important for us to make sure that the candidates really fit into the project they will be assigned to. (Respondent 5, 14:48)
SM2	What in your view is a good intern?	Good intern one thing is the social skill especially, like our company, it is client facing. So, we cannot be like having shy personality, it is okay to be shy but confident is a must. You should be able to present yourself as a professional person, to manage client, at the same time to portray a good message on behalf of the firm. And also, good time management because it is totally different, life as a student in the university and life in a real working life. Time management is the most important like come to work on time, able to meet the deadline because students have tenancy to do things last minutes. Whereas when come to project, all involve costs and money which or company being paid by clients so we expect interns be able to understand the crucial part in terms of time management. (Respondent 5,16:09)

Question number	Question (Self-efficacy)	Answer
SE1	Is self-efficacy being one of your criteria for student interns' recruitment? Yes, What? No, Why?	Yes. Because in our company, we have this programme, we called it as conditional offer. For those that we offer internship to do with us, that is we requirement a minimum of 10 weeks for us to further evaluate. Those that really perform well, by the end of the internship period, they will be given conditional offer to come back to join us as a permanent staff right after they graduate. (Respondent 5, 22:39)
SE2	Do you classify the students as potential interns when they manage to deal with unexpected events? Yes, Why? No, Why?	Yes. So, when you mentioned unexpected events, our focus on whether or not this intern able to manage difficult client, whether or not this candidate able to sacrify their time and energy to be part of the team, to manage any unexpected

		events. So, this type of interns normally senior or supervisor will keep on highlight to Human resource department to expertise the necessary to offer this candidate immediately. (Respondent 5, 23:55)
SE3	Do you classify the students as potential interns when they find creative ways to solve problems? Yes, Why? No, Why?	It is really depending because it is very subjective. Sometimes, being creative is just not enough. Interns need to be good in strategize things because sometimes, creative won't work in the firm like us because we really tight with policy. (Respondent 5, 24:25)
SE4	Do you classify the students as potential interns when they can take quick decisions? Yes, Why? No, Why?	Yes. Why we need a fast thinker because we are now living in a fast think world especially big 4, we have three others competitors, so, in order for us to win any business, because we are dealing with clients, so we need fast thinker, and the student that can think fast, we will foresee they will become good future leader. (Respondent 5, 25:00)
SE5	Do you classify the students as potential interns when they can take risky decisions? Yes, Why? No, Why?	No, because to us, interns are not supposed to make any decision. (Respondent 5, 25:12)
SE6	Do you think self-efficacy is important to enhance their problem solving, critical thinking and creativity skills in internship? Yes, Why? No, Why?	Yes. Especially for us, we go out to the university to recruit students, there are very ambitious. Students have tenancy to require they want to do consultancy job. In the first place, do the students understand what is advisory job but students forget that they yet to have enough experience and knowledge to qualify for the job. (Respondent 5, 27:20) Suggestion: We hope that career department in the university can work together with the firm to educate the students, applying a job is not trying their luck. They should do some background of the company, elaborate more on why they wanted to join the firm but not just saying because they want to work in big 4.

Question number	Question (Intrinsic interest)	Answer
II1	Do you consider having intrinsic interest to find solution to complex problem is one of the recruitment criteria? Yes, Why? No, Why?	Yes. Because they need to have their own focus, their own target instead of just simply focus on the normal trend. (Respondent 5, 30:13)

II2	Do you consider having intrinsic interest to come up with new ideas for products or services is one of student matching criteria? No, Why? Yes, Why?	Yes. Because this going to help the firm to be more creative, to improve and also to help the firm to reach out something before other competitors. (Respondent 5, 30:34)
II3	Do you consider having intrinsic interest to create new procedures for work tasks is important? No, Why? Yes, Why?	Yes. For improvement. In our company, we are always open. Interns can share their ideas with us and we will value the interns more provided the ideas are good. (Respondent 5, 31:03)
II4	Do you think intrinsic interest is important to enhance their problem solving, critical thinking and creativity skills in internship? Yes, Why? No, Why?	Yes. It shows that the interns really focus, determine to reach out their goal. Yes. It is important. (Respondent 5, 31:19)

Question number	Question (Team behavioural integration)	Answer
TB1	Can you describe what do you understand about team behavioral integration, particularly in the context of students' internship environment?	Okay. So, in our company, how the interns being assigned to department or project, we won't see for example, intern A come from Taruc, intern B and C also come from the same university, we tried as much as we can to place these three students into different project. So that, they can be more open to work with people that they didn't know at all. Rather than always work in a circle with those they are familiar with. In real working life, we have no chance to choose, whether you like it or not, you will need to work with unknown group of people and to access whether or not you can work in a good teamwork or team environment, its on how you perform yourself. On how you adapt yourself. It is very easy to assess whether the interns having good teamwork or not. In our company, we have this online assessment, from there we can because we use this global system. So, after the candidate already completed the online assessment, we will receive a report. The way they answered the online questions, whether they are having teaming skill or not. (34:35) And we also can find out from the phone screening because sometimes being over confident also not good.

TB2	Does team behavioural integration matching play an important role to improve the students' skills during internship?	Yes. Because they should know world cannot be fair to them. They cannot expect they can be lucky at all time. They need to expect for the worse. And in order for the to be safe or be able to cope in the real working life, they need team members to support and work together. (38:00)
TB3	How do you indicate or measure the students had performed excellent in team behavioural integration in other words how did you rate the students' performance in team behavioural integration?	Escalation is a must. Example, if interns aware that submission deadline is coming soon. Interns need to get supervisor's helps but if the interns decided not to get help from other team members, it shows that whole project failed due to this kind of mentality or behaviour where to them, this is their own project, this is their own assignment, which they need to complete by themselves, by not getting help from others. (38:57)
TB4	Do you consider communications among team members is part of the team behavioural integration? Yes, Why? No, Why?	Yes. Because if you just keep everything to yourself, you can be in a stress situation because can you imagine working in a big team, 10 members in a team and all the 9 talking to each other, but only 1 intern keeping to herself, just because she is too afraid that don't have confident to address the issue just because she is an intern, this is not a good thing to do. (39:35)
TB5	Do you consider the team members frequently share their experience and expertise is part of the team behavioral integration? Yes, Why? No, Why?	Not to always share and talk because we are doing business. And we charged our costs to clients. So, work more talk less. Because we don't want interns to be too pampered. So, they need to be independent. They need to be ready. So, in order for them to be ready, you cannot only share the good thing, in the future, if they face some difficulty, they should be able to handle it.
TB6	Is team behavioral integration being one of your criteria for student interns' recruitment? Yes, What? No, Why?	Yes. Very much. That is why on our phone screen, we will ask as much involvement in extra curriculum activities especially students society. (43:41)

Question number	Question (Innovative behaviour in workplace)	Answer
IB1	How do you describe the innovative in your workplace?	For our company to be specific when we want to talk about innovation, we are not 100% toward innovative, some of our department, we are still preferring to work in a traditional way, especially for tax and audit. Yes, we are working towards artificial intelligence, block chain but in terms of to cover up the whole innovation, I don't think we are there yet. However, our advisory work

		styles, processes as a whole, we are very into innovation. We have cyber security, we have data analytic, we have risk management. (Respondent 5,45:06)
IB2	How is creativity being encouraged in your company?	In advisory department, their workplace is not traditional. They work in a proper place, and they are very open in idea. Even for interns, if they have any new idea to share, they can do it immediately. If they want to present to anyone, they can do it on the sport also. But tax is strictly involved rules and regulation, policy so they are still working in a traditional way. (Respondent 5, 46:17)
IB3	How can innovative workplace help interns be creative?	If they have been assigned to advisory, yes. They will get all the exposure of being innovative because they work more on technology even the way the advisory department being run is totally different with audit and tax department.

Question number	Question (Innovative as a job requirement)	Answer
JR1	Can you describe the innovative job requirement in your company?	It depending which service line that they are applying to. For advisory, yes. Even one of our recruitment process, interns or fresh graduates, need to do a business case study in front of our executive director. For example, if they applying for cyber security, so they need to do hackathon work. If they apply marketing and communication, they need to read up websites. It is really depending on which areas they are being assigned to. (47:11)
JR2	Does your company expect interns to be creative and develop new idea? Yes, Why? No, Why?	
JR3	Does your company require interns to introduce new ideas into the organisation? Yes, Why? No, Why?	
JR4	Does your company require interns to try out new approaches to problems? Yes, Why? No, Why?	

Question number	Question (Individual improvisation)	Answer
IP1	In your opinion, what is the main objective of taking internship in your company?	
IP2	Students can deal with unanticipated events on the spot is important during their internship. Do you agree? Why?	Correct. Yes. It is very important for us for interns to have this skill or personality. As I mentioned earlier, not all the time the senior or supervisor ill be with you while handling client. Sometimes, we need to make fast decision on the sport without given time by clients to reach out to your supervisor or your senior. So, you need to be able to manage the whole situation for the good of the firm and the team. (48:27)
IP3	Student can learn how to think on their perspective when carrying out action during their internship. Do you agree? Why?	Yes. I think real job exposure is really important. That's why in our company, we really emphasis for interns to be assigned the real job rather than only focus on the administration job like photocopying, filling, and documentation. (49:01)
IP4	Do you think respond in the moment to unexpected problems is important to interns? Why?	Yes, when they being assigned to client as I mentioned earlier, we will not address them as our interns. So, we will address this is our junior member from which team, so she will be part of us. So, whenever they face unexpected situation, yes, they need to react as one. (49:31)
IP5	How important is students can try new approaches to problems during internship?	If they are to assigned to big project for big client, this kind of point ill not be applicable to them because big client will need to be managed by the senior. However, they can always address their ideas or suggestion of improvement internally within the team. (50:04)
IP6	How important is it that students can identify opportunities for new solutions?	In our company, we don't expect interns to come out with that kind of solution. So, we won't emphasis they need to be aggressive as much. For tax interns, they will not have opportunities to do that, same goes for audit. Ideas normally will work for those assigned to advisory department. But only internally for paper work purposes or presentation purposes. (50:53)
IP7	Do you encourage students to take risk in terms of producing new ideas in doing their job?	If that job or assignment is presented to clients. No. (51:07)
IP8	Student should demonstrate originality when accomplishing their task. Do you agree?	I don't think it is workable in our company because everything, the project or strategies planning will be done by the senior, so, when one task been sent or assigned to interns, e will provide a specific guideline on what, how and when to do. So, they will be no such thing as something like originality to perform.

		(Respondent 5, 51:49)

Appendix 4.6 Interview for Respondent 6

Question number	Question (Course Content)	Answer
CC1	What kind of roles the course content plays to enhance the individual improvisation?	Okay, what we do is we do have this multinerary case study base for or premium core partners. So, we have a success where one of our company they work with us which is our premium core partner, they actually look to source their operational issue, they are actually looking for ways to brainstorm to improve their operational attractiveness. So, this company actually works with us and we have four top accounting students who are selected together with their lecturers to actually go to the company, during the two months they will do the research on their company to find out more about operational processes from the company because the company basically asking s and the students to come out with better way to improve their operational issue. We do have a success that our students did a research and helped to improve their company internal process effectiveness. The proposal was presented and accepted by the board of director. So, this is the good success of our course/programme. (Respondent 6, 8:55)
CC2	How do you ensure students can apply their knowledge learnt in internship?	Actually, we encourage the students to go for the internship and treat it as their real job because the purpose of this internship is to let the student learn from their supervisor. They can learn to perform their job duty as expose that they are doing the real job. So, the purpose of us providing this internship and we emphasis it from year 1, year 2 and year 3 is to prepare the students' mind, so that they actually perform well in the job when they are ready for the job once they are graduate. This is a form of practice for them. So, we will encourage the students to choose the company which related to their study, for example in engineering students, we have internship job portal actually short listed all those jobs and internships that are related to engineering. So, when they apply there, it is relevant vice versa for the accounting students as well. (Respondent 6, 10:15)
CC3	Do you have any training programs or workshop specifically	Yes we do. We do have recently, last year we just organised one of the career skill talk, mastering

	for graduates to help them improve their mastery of the above skills? Would you care to share these?	job of the views. So, this is actually design to help or students to prepare themselves for job interview and we do also organised career talk time to time, so, we invite companies come to or campus to give talk to our students and generally these companies provide talks like improving for example how to talk well during the interview, how to dress well, how to do a video resume. So, we have different companies like they are from different industries. And we do have recruitment company come in to give talk on what are the employment looking from or students, how they should dress, how do they write their resume. So we offer all these tis to enhance the knowledge of students to prepare them for the working world (Respondent 6, 11:34)

Question number	Question (Performance Evaluation/Appraisal)	Answer
PE1	What factors you consider in appraisals of interns?	Okay, basically, we have format for them. We have two reports. Before they start their internship. Of course they would need to send the report, basically it is a form. The students need to fill the company's name; supervisor's name and details send it to their faculty. So, their faculty will record these. It is important for the students to complete the two months of internship because it is considered as compulsory subjects. If they failed to complete the two months then they will considered as failed for that subject. So, when the students commit to join this company, they do the internship so they report every day to work and then they will be paid the internship allowances. Right after when they finished the two months, then we will have two forms; one form will be fill up by the students and the students will grade themselves how well they do during their internship, what they have learnt. So, we have a list of questionnaire where they will grade themselves. Then, there is another form which the students must give to their supervisor or that company who had taken them in for internship. So, the supervisor. So, the supervisor will also grade or students' performance on how well they do and at the end of the day, all these documents should be sent to the faculty for compilation. So, from there we will able to gage how well these students doing and pass the internship and at the same time, we will compile all the data to know how or employers rate our students. Generally,

		we have about 97% rated or students as very good. (Respondent 6, 13:44)
PE2	Why do not have this assessment? Find out the reason.	Yes, we do have a format form to assess the soft skills of students. Basically, to assess them how well they perform and employer also have chance to know how good the student is. It covers creative thinking etc.
PE3	How the institution knows the students have achieved the objective of internship programme?	We will see each of the core coordinator whether the students as performed to the employers' expectation. So, they will be able to get from the first form which the student fill p to grading himself, what they think, how they think in their internship in the two months. And the second form is the form which is filled up by the supervisor or the company. So, the supervisor will grade students based on the questionnaire. So, from there, these forms will be sent to the respective coordinator in each faculty then they will compile. So, they will be able to know the students' performance during their internship. (Respondent 6, 16:33)
PE4	Does Performance evaluation identify any further training needs?	We leave it to the respective faculty to decide how the students can be assisted. For example, the students are doing very well then I believe the students will know they will score quite well but if they having any short coming, I believe they will have discussion with the person. Generally, all these matters should be handled by the faculty. So, I believe that each faculty they have their own ways to handle these issues. (Respondent 6, 17:21)

Question number	Question (Communication)	Answer
CN1	Q1. What role communication plays in improving students' skill? How communication between the supervisor and the interns help to develop their skills?	Most definitely yes. We emphasis a lot on the students' ability to communicate especially in the English language. That's why we also put a lot of emphasis for those international students that come from non-speaking English countries. So, before they start their degree or before they start the course in or university, we will have a test to grade their English proficiency. So, based on that if there is a need we will assign them additional classes to improve their English before they actually start their degree course. So, we lace a lot of emphasis on communication. (Respondent 6, 18:18)

		Well, number 1 is the ability to response to the supervisor's instruction at work. The purpose of internship is to train the students' job duties.
CN2	What do the students say about the communication within the university, employer and student? Do you listen to their feedback or suggestion? Yes, What? No, Why?	So far from what we know, Most of the internships are no problem. Most of them would actually have a well communication between the students and the company concern. So basically, when let say student has submitted their resume, the company will call the student for interview and when they go for interview, when they accepted as an intern for this company then the company will actually fill up the form then they accept this student as the intern, so, the student will give this form to the faculty. From there, the student will start the internship. This is called the subject by itself, we used to called co-op 1 which is for year 1. Once they finished already, then the student considered pass the subject. However, for some cases where we have students, they wanted to join the company which happened to be our premium co-op; premium co-op basically take in students for only year 1 then they apply for another company for year . However, for premium co-op, they have a choice if student wants to work with this company for every year of their studies. Meaning the student keeps going to the same company. So, the company actually design a programme for these students to locate them among different department. And this is applicable for company there are registered with us as premium co-op (Respondent 6, 21:44)
CN3	What is the information need to be communicated to interns before and after internship? How do you communicate?	Okay, number 1 we need to communicate to the students that they need to complete all their respective subjects before they do their internship. When the students have completed, they are require to submit the two forms then from there the students will know they are actually passed or failed their internship subject. If any enquiry, they will refer back to the co-ordinator. (Respondent 6, 26:20)
CN4	How do your university/institution normally communicate to the company who willing to take up interns? What is the information being communicated between you and the internship company?	We will encourage those existing co-companies. We will keep in touch with them from time to time. If let say, they are already or become our co-partners, when they have any issue, they will email to us. When they have any new job posting they can also advertise to us and we will help them to post on or Facebook page. For new company, myself and my colleague, both

		of us will meet up with new companies who are having good reputation, we will offer them opportunities like for them to register in or employment co-op portal. It is free of charge for the company. We will also invite the big companies to give career talk to all of our students, invite them for career fairs and if possible, we will send or students for site visit to that company. (Respondent 6, 28:15)
CN5	How do you prepare students for their internship?	As mentioned above, we gave them career talk, career fair, site visits, how to write resume. Students can go to or internship webpage to download the forms and read what they have to do and prepare for internship. We do have a co-op centre to help them to prepare for internship. We also have a physical office to students and companies to do their road show there. They can the place for free of charge. Tables and chairs also set p for them. So, they can interview the students immediately. We have companies like Maybank, Public Bank, they normally use the lace to do their road show and then interview the students who has interest to work with these companies. (Respondent 6, 29.57)

Question number	Question (Planning Prior Internship Starts)	Answer
PP1	Is that any planning done by your University before internship programme starts? What are the activities?	As mentioned early, webpage to show step by step procedures, physical office to let the students come in to ask questions. Career talk etc.
PP2	In your opinion, what types of planning are needed?	We are encouraging few companies to work together to have career fairs recently, this is the area where the students are encouraged to find or what are the career opportunities they have. There are about 50 companies to join the career fair which are from different industries. Some of them are or existing co-partner as well. A part from that, we are open to new suggestions by these companies, for example, they have some management associate programmes or they have scholarship available, so, we will work with them to promote their programme to our students. For example, we have Japan internship programme now, Japan government actually take in International students from all over the world, they invited or university students to do their internship. So, we have student went to Japan to

		do his internship. It was a very enriching experienced the students had. (33:15) Besides, we also organised industry leadership forum, we had invited few companies come together who are premium co-partners and these are the top management of the companies. So, we will arrange a form based where the students can ask any questions about these companies from these industries from top management. End of the industry leadership forum, we will have internship interview booths setting at the back of the forum. So, the students can be interview there. (Respondent 6, 34:03)
PP3	Beside HR department, do you coordinate with the various organisational subunits from the internship company, such like audit, tax and accounting department?	Not really and not so much. We normally deal directly with Human resource, talent recruitment and recruitment division of the companies. Our purpose is to encourage the companies to take in more of our university students. (Respondent 6, 37:00)
PP4	Do you manage students' concerns while they are on their internship?	Yes, we do. If the students face any problem, they can come to see me or my colleagues or they can go to the respective co-ordinator. We will actively help them to resolve their problem. (Respondent 6, 37:59)
PP5	What concerns do employers have about their students?	The main problem we faced is the international students, they faced difficulty of getting internship opportunity in Malaysia. Some companies that take in international students but the feedback we get from them is that it is difficult for them to get internship in Malaysia. Even as an intern, there is no working permit needed. Generally, we face a challenge of some companies, they only hire local and refused to hire international students on their own reasons. So, this is one of the complaints we actually get from our international students here. (Respondent 6, 39:08) So, what we do is we will connect them to companies that they are hire international students. Another way is that we will encourage them to go back to their own country to do the internship. (Respondent 6, 39:25)
PP6	What concern do students have about their employers?	Generally, no, almost all okay. They do not have any complaints but we do have some complaints, as a university we will investigate the complaints and get proper actions on it. We do check on the companies as well if the student filed a complaint, we will actually investigate, have site

		visit to find out whether it is true or not. (Respondent 6, 40:07)
PP7	How could you improve the students' experiences while they are in internship?	Basically, we will encourage the students to treat this internship as the true they are looking for job, so, when the student is new, they don't know what to do, they will come to us, we will advise them to show them, the respective steps, how they can search for company through our internship job portal, through or co-op facebook page and we will teach them if they have any questions. Generally, we will advise them to take care of their language used in the resume, make sure they are no errors, no grammatical errors because if they have good spelling and good grammar, they will give much better impression to the employers. We also tell the students to be punctual in the interviews. We encourage them to be committed, let say the company has short listed them, they must turn u for the interview, otherwise, they may be black listed by the company. These are one of the ways that we do. We encourage them to look for companies that they are closely related to their field of studies, but this is not always the case because sometimes, certain industry may be more challenging to find internship opportunities, so, it is really depends on industry. (Respondent 6, 41:57)

Question number	Question (Individual Improvisation)	Answer
III1	What is the main objective of sending students for internship?	We are practices university and internship is one of the ways that we actually help the students to them the experience and the exposure to working life. That's why we will give them internship even starting from year 1 for most of our programmes. This is one way that we can improve our students 'capabilities besides enhancing their communication skill, enhancing their readiness to work and prepare them for the job. (Respondent 6, 43: 02)
III2	Learning to deal with unanticipated events is important for student improvisation. How can an internship help?	Yes. When the student joined the company, they are directed to learn. Once they join the company, they should know what they need to do base on the supervisor's instruction. (Respondent 6,

		44:50)
III3	Learning how to think on their perspective when carrying out action during their internship is important for student improvisation. Do you agree? Yes, Why? No, Why?	Yes. It is important. When they commit to do the internship, must be prepared for sacrifices, for example, they need to travel to the places for work, so, some of the students, they have their own transport, no problem, if they relaying on public transport, they need to prepare the necessary sacrifices to travel there.
III4	Learning how to respond in the moment to unexpected problems is important for interns to improve their problem solving, critical thinking and creativity skills. How can an internship help?	Yes, it does. It actually can help them to improve the responsibilities in managing the task even by the companies. So, if let's say the students had been given a particular job scope, this will actually be trained them to be responsible, to be able to take instruction from their superior. This is very important. And another emphasis will be on the communication skill, the student must be able to understand the instruction given by their respective superior. That's why we emphasis English is very important language to master. Respondent 6, 46:44)
III5	Learning how to try new approaches to problems during internship is important for student improvisation. How can an internship help?	For this one, if it is a new approach, first of all, they will need to be based on the company itself, different companies have different requirement. So, we do have students from engineering they may do an internship that not related to engineering at all. This is normally happening maybe when they applied for internship, for example, bank take in engineering students as well, there are no longer limited to accounting and finance students only. So, as engineering undergraduate students, they will to do the internship there or if they want to join banking line which is not related what they are studied, but of course they must be able to adjust and learn new things on the job as well. This is one of the challenges that the students would need to overcome. If they want to choose to take a different form of work compares to what they are studied. (Respondent 6, 48:19)
III6	Learning how to identify opportunities for new solutions is important for interns to improve their problem solving, critical thinking and creativity skills. How can an internship help?	Internship will actually give them a greater awareness about the various jobs' opportunities out there. So, of course when a student actually applied for internship, he or she will need to send as many resumes as possible. We come across the cases when the students come back to us and said that they can't find a company that willing to hire them. So, we normally ask them how many interviews, how many resumes have they emailed, their answers are only 5 to 6. Then we advised them to email more companies. At least

		20, 30 or more. Then, for them to get a response. The students should know there is quite a challenge to get internship because we tell them they are competing with other students who are from other universities. There are so many universities including public and private in Malaysia, so they have to send resume to as many companies as they are interested to work in. These are actually prepared the students when they come to looking for job once they graduate, it is going to be important for them to be able to know, pinpoint what companies they want to work and the prepare themselves. So, this internship is giving them a training ground to learn. (Respondent 6, 50:06)
III7	Do you encourage students to produce new ideas in doing their job? Yes, Why? No, Why?	It depends on the internship, of course we have so many students it is not possible for us to tell every one of them. Each internship has different opportunities for the students. So, if students have any special instruction from the supervisor, if they have any questions, they still refer back to their faculty, co-ordinator or adviser accordingly. So, it is really depending on the students but generally if they have any ideas or anything that they want, we will encourage the students to voice out their ideas to the supervisor. (Respondent 6, 51:01)
III8	Student should demonstrate originality (on their own perspective) when doing their task. Do you agree? Yes, Why? No, Why?	Well, personally, I agreed but it is really depending on the students themselves, some students they may be more creative, they can come out with original ideas but some are just do what were required and what is necessary only. So, we can't say for each student are the same? I mean, it will be great to have creativity to come out original ideas but we can't say the same for every student. (Respondent 6, 52:46)

Appendix 4.7 Interview for Respondent 7

Question number	Question (Course Content)	Answer
CC1	What kind of roles the course content plays to enhance the individual improvisation?	I would say the core subject that we are offering as well as the specific subject that enables them to go and do the internship. Such as like when they come to audit both the audit papers which are audit 1 and advance level audit 2 allowed them to carry out the internship in a better

		manner. (Respondent 7, 2:42)
CC2	How the course content can help to enhance the individual improvisation?	Because if they have no knowledge and then sending them out to do an internship would more or less with equivalent to putting them to the middle of the sea and asking them to swim and they have no knowledge to swim. So, the course content is actually giving them the basic for their internship. (Respondent 7, 3:08)
CC3	How do you ensure students can apply their knowledge learnt in internship?	During the course structure itself; our assignments are based more on critical problems rather than academic problems so that we are actually in line with exposing students to that. Not only that we expose our students to audit express which is an audit software that actually enable them to identify the industry requirement.(Respondent 7, 3:48)
CC4	Do you have any training programs or workshop specifically for graduates to help them improve their mastery of the above skills? Would you care to share these?	Not in our course structure. However, we do have like during our career days, we do get speakers to give talk on resume writing, we have workshop on grooming a resume writing and so on. (Respondent 7, 4.15)

Question number	Question (Performance Evaluation/Appraisal)	Answer
PE1	What factors you consider in appraisals of interns?	We do assess them on critical thinking, creativity and problem-solving skills. One of our assessment skills is actually going through the interns' place and actually interviewing the supervisor on supervising them during the internship. And during these interviews, we do ask the feedback of the supervisors. (Respondent 7, 4:47)
PE2	Why do not have this assessment? Find out the reason.	NA
PE3	How the institution knows the students have achieved the objective of internship programme?	In two ways, one is we do get return feedback from students' supervisors of the internship programme, assessing them on the various skills required. Secondly, like I said it is through their presentation and their report that they are actually submitted to us on job what they have carried out by actually we are assessed them on their weekly report as well as their monthly report. (Respondent 7, 5:28)

PE4	Does Performance evaluation identify any further training needs?	Yes at times. When the supervisor of the internship programme actually feedbacks to us that they are lacking of these skills, we tried to in-cooperate such skills for them through further programmes or we try to improve the future interns going out. (Respondent 7, 6:01)

Question number	Question (Communication)	Answer
CN1	Q1. What role communication plays in improving students' skill? How communication between the supervisor and the interns help to develop their skills?	I seriously think so. Because if we found that the interns are not performing well, we can go back and actually have counselling session with the interns. On the other hands, when the interns have problem, then they will bring it up to us like I said there was one case there, the employer was actually abusing the intern and she actually feedback to us. We removed her from the company and placed her in a different internship company. (Respondent 7, 6:43)
CN2	What do the students say about the communication within the university, employer and student? Do you listen to their feedback or suggestion? Yes, What? No, Why?	Yes, there is. During our interns visit we actually have the first session or the supervisor or the interns together to get a feedback from them. And then, the second session is with the interns and the third session is with the supervisor on their own. (Respondent 7, 7:33)
CN3	What is the information need to be communicated to interns before and after internship? How do you communicate?	Before the internship is what are the expectations and the industrial need. That is very important for interns to know so when they are actually go out, they will know what job skills need and how would they need to be performed. After, they will know the areas of improvement. So that, when they graduated, they actually go out there, they will be able to improve themselves. (Respondent 7, 8:18)
CN4	How do your university/institution normally communicate to the company who willing to take up interns? What is the information being communicated between you and the internship company?	We usually have a list of approved internship companies. In the event, where the interns are actually applied companies where it is not in our approved list, the university will write to the companies requesting their permission to send the interns in. (Respondent 7, 8:43) Usually the students' result, the students' skill level, whatever paper they have actually qualified and also their willingness to work as their interns in their companies. (Respondent 7, 9:07)
CN5	How do you prepare students for their internship?	We have a briefing before the internship whereby we actually tell the interns, these are what the

		requirements for them to apply for internship. We show them the process of applying, the resume writing, we tell them where and which companies they are allow to go and do internship with. So, for accounting students are all accounting base companies or if other companies, it has to be accounting department, and then we also tell them what the attitudes are and do and don't they have to do. (Respondent 7, 9:53)

Question number	Question (Planning Prior Internship Starts)	Answer
PP1	Is that any planning done by your University before internship programme starts? What are the activities?	We do have workshops; certain days we actually have career workshops whereby students can actually bring along their resume and submit it on the sport. (Respondent 7, 10:21)
PP2	In your opinion, what types of planning are needed?	On top of all, we should recognise the industry needs. So, once we recognise what the industry needs and requires, then we should be able to equip our students to meet the industry needs. For example, initially, our internship programme, interns will be sent out in year 2, sem. 2 but by year 2, sem. 2 they have not completed the audit 2 paper. After a feedback from industry, where they actually said with audit 1, the students are not able or good enough to carry out the internship. Now, we have changed our structure to ensure that they complete audit 2 before they go outside for internship. (Respondent 7, 11:15)
PP3	Beside HR department, do you coordinate with the various organisational subunits from the internship company, such like audit, tax and accounting department?	Yes. It will also depend where are interns are actually based. If they actually based on any one of the audits, tax and accounting department, our main correspondence will be that department. HR will be actually stopping the moment the interns are placed. (11:42)
PP4	Do you manage students' concerns while they are on their internship?	Yes. On week 3 of the internship, we have an exercise whereby we actually called the interns and asked them how they are coping up in their internship, whether there is any issue, whether they are comfortable there and would they recommend other interns to actually join in there. (Respondent 7, 12:06)
PP5	What concerns do employers have about their students?	Generally, our university students are accepted well in the industry but we do get certain commends such as certain areas of skills they are weak and they want to see improvement in that

		skills. (Respondent 7, 12:32)
PP6	What concern do students have about their employers?	Generally, no. But they are certain issues such as discrimination. Some students felt that they have been discriminated; some students felt that they are not exposed enough; depending on the companies they are placed. Some of them felt that they actually gave works that are not related to their programme structure. (Respondent 7, 13:04)
PP7	How could you improve the students' experiences while they are in internship?	For students they are actually feedback that they are not actually been exposed, we will actually approach the employers and asked them for valid reasons as to why they are not being exposed to the work structure. If there is no valid reason, we will actually remove the interns from the companies and place them into a different company. (Respondent 7, 13:33)

Question number	Question (Individual Improvisation)	Answer
III1	What is the main objective of sending students for internship?	The main reason we send students for internship is for them to apply the knowledge which theoretically, they have learnt in their course structure into what is the real-life scenario. The absent of that, we are actually not preparing the students to healthy work life. (Respondent 7, 14:08)
III2	Learning to deal with unanticipated events is important for student improvisation. How can an internship help?	Because when the students go out for internship, they are dealing with clients, external parties and they themselves understand skills like communication, teamwork things that we do not acquired in our academic level. So, it helps to improve them as people who are capable to go out and work in future. (Respondent 7, 14:48)
III3	Learning how to think on their perspective when carrying out action during their internship is important for student improvisation. Do you agree? Yes, Why? No, Why?	Yes. Because it is sad to say our normal present generation are more "copy paste" generation. So, when they come to academician, they are memorising their syllabus and go for produces. Rather, when they go out for working environment, they are no such ready answers. So, it is actually force them to think and force them to analyse and come out with solution for problems. (Respondent 7, 15:28)
III4	Learning how to respond in the moment to unexpected problems is important for interns to improve their problem solving, critical	Because internships are real life scenarios, there is no one to guide you. If you have a problem, the solutions will have to come from you. So, it forces the students to think and to solve.

	thinking and creativity skills. How can an internship help?	(Respondent 7, 15:57)
III5	Learning how to try new approaches to problems during internship is important for student improvisation. How can an internship help?	Because internship helps and encourages you to be proactive whereas in academic most of the students are reactive rather than proactive. So, internship actually makes them go forward and be prepared because they don't want to be called unguided. (Respondent 7, 16:25)
III6	Learning how to identify opportunities for new solutions is important for interns to improve their problem solving, critical thinking and creativity skills. How can an internship help?	Like I said before, internship is a very practical scenario, there are no ready answers. You are put into a situation, for example, you need to deal with difficult clients, no one gives you a manual on how to deal with difficult clients. It is up to you how to make the best and get the result as required. (Respondent 7, 17:05)
III7	Do you encourage students to produce new ideas in doing their job? Yes, Why? No, Why?	Yes. Because every problem has different solution and everyone will have different solution to that saying problem. So, giving them a chance to rectify a problem or solve a problem will be good. (Respondent 7, 17:29)
III8	Student should demonstrate originality (on their own perspective) when doing their task. Do you agree? Yes, Why? No, Why?	Yes, because like I said, every individual has different mid set and they have individuality of themselves. So, that individuality need to be brought out and the only way is when you are left to solve your own problem. (Respondent 7, 17:58)

Appendix 4.8 Interview for Respondent 8

Question number	Question (Course Content)	Answer
CC1	What kind of roles the course content plays to enhance the individual improvisation?	Basically, I am from accounting background, what I see from my students is that course content should be given more to communication skill, critical thinking aspect, presentation skills and negotiation skills. That means the key areas they should look at in order to bring up the person. (Respondent 8, 4:06)
CC2	How the course content can help to enhance the individual improvisation?	They need to be explored more on practical aspect on the working life. That means the students go for internship, just besides doing a paper work, they need to improve their soft skills. So, soft skills should be given more important aspect when design a course content. (Respondent 8, 4:31)

CC3	How do you ensure students can apply their knowledge learnt in internship?	Okay, basically what we do is that we encourage them to participant in competition. We see some difference from students in term of maturity especially. They can also mentor junior students. So, I think that need some kind of skills to guide and to influence the junior students. I think this can be further enhanced when they go through a working life. From the feedback I got those have already working and I found that they are able to handle difficult situation in the organisation. (Respondent 8, 5:20)
CC4	Do you have any training programs or workshop specifically for graduates to help them improve their mastery of the above skills? Would you care to share these?	Yes, what we do is normally students in their final year we outsource another person to come in and to train the students for employability skills. Meaning how to write the resume, presentation, critical thinking, brainstorming session, how to conduct a meeting and so many other areas. They will be trained before they go into employment. (Respondent 8, 5:52)

Question number	Question (Performance Evaluation/Appraisal)	Answer
PE1	What factors you consider in appraisals of interns?	Yes, before the students go for internship, they need to submit how they are preparing themselves for interview. One of the things they should do for interview when meeting the employer. So, we also have communication with the employers on their internship. So, the employers will give us a kind of assessment about their performance and some of them gave us a testimonial about their interns and that will be an appraisal and when they come back, they also need to submit write up about what they have learnt and need to present it. So, from there, we assessed how much they have learnt, how deep they have gone through and it is sufficient for the subject they learnt or not from the course they learnt. (Respondent 8, 7:22)
PE2	Why do not have this assessment? Find out the reason.	NA
PE3	How the institution knows the students have achieved the objective of internship programme?	Normally, the guidance given to us is that they need to have some working experience, based on the report they present to us and the way they communicate and the changed of their maturity level from them individual, personally, that will show that some kind of improvement. Based on that, we will know that some effectiveness from

		this programme. (Respondent 8, 7:56)
PE4	Does Performance evaluation identify any further training needs?	Obviously yes. There will be some gaps because what they learnt, what they learning now and what they are practising in the internship, the students sure will come back and tell us that it is new in the industry and there are some gaps that we need to follow up. We must close the gaps. We accumulate the gaps and give the students so called short course training for future use. (Respondent 8, 8:30)

Question number	Question (Communication)	Answer
CN1	Q1. What role communication plays in improving students' skill? How communication between the supervisor and the interns help to develop their skills?	Yes. Definitely yes. Okay, we had students even in our programme we can see some difference when students moving from year 1 to year 2. Where year 1, class is one-way communication, just taking instruction from lecturers. When go to year 2 we can see some differences, some participating in the class and year 3 they become very participative, vocal and so these are the contribution from internship programme. So, when they stay outside work, the employer, the job market, how people behave, how people react, how people talk and these people learning from them as a role model because they have been supervised somebody else. The supervisors have been given sufficient trained and that will help them in term of coming back as a changed person basically in term of communication. (Respondent 8, 9:27)
CN2	What do the students say about the communication within the university, employer and student? Do you listen to their feedback or suggestion? Yes, What? No, Why?	Yes. Things are different. In university, we have some forms of helping them out but in employer there is only one or two helped them in the first time and the second time they aspect them to learn themselves. So, that is some differences there. So, they realised that the helps are not always there when they start working. So, they need to build themselves at one point of time. Unlike in university, the lecturers are always there to help the students until they graduate. Once they start working, they know the difference there, they are by their own. (10:08) Normally, we will give them briefing and the supervisor (tutor) needs to do follow up, remind them what to submit if they did not submit on time. (Respondent 8, 10:48)

CN3	What is the information need to be communicated to interns before and after internship? How do you communicate?	Before they go to internship, they must know the background of the company, what the expectations in the company are and what kind of role they need to play. They must know their job functions clearly. After completing the internship, they should share these ideas to others. So that, they know that these particular fields required these particular skills. So, we are as the lecturers to prepare the students form that manner. (Respondent 8, 11:15)
CN4	How do your university/institution normally communicate to the company who willing to take up interns? What is the information being communicated between you and the internship company?	Basically, we have a system called online link whereby the employers need to link up with our system here. In that, they will give us a brief introduction of their companies and what kind of interns are they looking for. So what happen is that when students' time for them to go for internship, employers will be attend career fair in our campus and try to link with our students, exchange files with or students and so on and if the students are happy, they will upload their cv on the online link and the employer will take up from there. They will directly communicate to the students for interview sessions, what are their expectations and so on. Some of our interns after going through internship, they will be offered a job at the same place. (Respondent 8, 12:18)
CN5	How do you prepare students for their internship?	Okay, as far as our concern, we some success have embedded in our programme. That is the one plus point we have. Second thing we also bring in industry players to give talk in our place, we also expose them to career fair, we also trained them to how to attend interview and so on. (Respondent 8, 12:22)

Question number	Question (Planning Prior Internship Starts)	Answer
PP1	Is that any planning done by your University before internship programme starts? What are the activities?	We communicate to the employer and we also have one called key talk with the employers. These are some kind of mock on we expect the interview will be. How the people asked questions, how to prepare themselves, so physically, mentally we are preparing them before the internship. (Respondent 8, 13:06)
PP2	In your opinion, what types of planning are needed?	Students' mentally need to be prepared. Reason being why I say so is when we start this internship programme about few years back, we have high negative feedback on students from few employers. Students are not able to take

		challenges. They are not willing to work under pressure. They want high income, easy job and less pressurise job. These are the attitude they have. So, dealing with their attitude is big challenges for us to make them understand but these issues are what we had when we launched the internship programme but eventually later due to the training given to them, students are well prepared after that. We do the pre internship training for them that show some effectiveness to mentally prepare them for the internship programm. So, that will be improve, there should be some kind of training to deal with their behaviour and attitude. (Respondent 8, 14:26)
PP3	Beside HR department, do you coordinate with the various organisational subunits from the internship company, such like audit, tax and accounting department?	Yes. Because sometimes once the students go into the internship programme in particular organisation, we normally deal with the supervisors and these people are come from different department. So, after that we do not deal with the HR anymore. Directly to the supervisor, they can be from tax field, audit field, accounting field or any other fields. So, that is the link we have. (Respondent 8, 15:00)
PP4	Do you manage students' concerns while they are on their internship?	Yes. That one we had is try to communicate with the students when the few weeks after they start the internship programme with the employer, then we also about the 15 weeks or what we will play a visit, check with the employers what is the problem, lacking in terms of training. (Respondent 8, 15:25)
PP5	What concerns do employers have about their students?	Mostly when we made some observation, many employers are satisfied with our students. Some of them can be offered a job there. (Respondent 8, 15:38)
PP6	What concern do students have about their employers?	
PP7	How could you improve the students' experiences while they are in internship?	Field visit is very important. Coming back with the field visits, we get back the input, the feedback from the employer then we need to prepared a programme for students who are going to the internship to see what way we are able to work together with their employer tom improve the internship if any. That is very important because this is their future employment. Students are willing to learn more on these, standardised the programme to train the students further. (Respondent 8, 16:31)

Question number	Question (Individual Improvisation)	Answer
III1	What is the main objective of sending students for internship?	Okay. From mine experienced, I noticed that if you go and try a job without experience, it is very difficult to get a job. This internship, at least they can tell the employer that they have some kind of training, some kind of working experiences, workplace experiences that they able to know exactly. So, when tomorrow they go to employability, full employment or what, they have some fundamental training through the internship. So, this was not given many years ago. Now, I experienced students are learnt, mentally, psychologically prepared in the market. (Respondent 8, 17:25)
III2	Learning to deal with unanticipated events is important for student improvisation. How can an internship help?	It depends. I am not very sure about dealing with this. I don't experience this. But normally, we will guide them somewhere another in the sense that giving them some kind of training to handle something they didn't expect. For example, some people, they have mental stress after going through a day and night working and so on, so, basically, this kind of thing we will try to give them some counselling to tell them how to overcome the problem they are facing. One time, there is a situation where student was hired with a very low wages and expected to work for 7 days and the worse scenario was the time was the student's employer is moving house. The student was asked to go to the house and get paid of RM10. This is something that the student himself cannot accept. So, we got to talk to the employer that this is not part of the programme, it is job training and so on. And from the student this are some challenges they have to face; they need to do something beyond working ethics. These are the challenges they are facing now (Respondent 8, 19:30)
III3	Learning how to think on their perspective when carrying out action during their internship is important for student improvisation. Do you agree? Yes, Why? No, Why?	Yes. Because students come back with a lot of feedbacks. We need to evaluate each of the feedback and we need to share these with the employers. So, this is because to ensure the good understanding, good relationship with our employers and also with students. (Respondent 8, Respondent 8, 19:58)
III4	Learning how to respond in the moment to unexpected problems is important for interns to improve their problem solving, critical	Obviously yes. Because that show where you stand. If you could deal something with unexpected and able to achieve it, we should be proud of that. (Respondent 8, 20:21)

	thinking and creativity skills. How can an internship help?	
III5	Learning how to try new approaches to problems during internship is important for student improvisation. How can an internship help?	Building up their experience, giving them a challenge, new experience and all these things can bring up their maturity level, critical thinking, opening up their mind and of course generally to help them improve their confident level basically. (Respondent 8, 20:46)
III6	Learning how to identify opportunities for new solutions is important for interns to improve their problem solving, critical thinking and creativity skills. How can an internship help?	Again, this coming back to the experience. The more opportunity given, that is a learning curve for them. Okay, it is how we build them. If is a foundation is weak of course you will see a weak output there but if they are able to be trained, given them new opportunity, one day this people will be very good output. (Respondent 8, 21:34)
III7	Do you encourage students to produce new ideas in doing their job? Yes, Why? No, Why?	It is depending what kind of job, what kind of experience. Sometimes, like one of my students went into the organisation, like accounting, they will doing the normal book entries using the ledger book and so on and this guy went in and suggested something new to the company because he has gone through the audit training with us. During the internship, he proposed why not the company use the accounting system and so on. He managed to get the vendor and installed a system and happened to training the other staff on how to use the computerised system. The employer is very proud and hired him a job there. It is all depends. (Respondent 8, 22:25)
III8	Student should demonstrate originality (on their own perspective) when doing their task. Do you agree? Yes, Why? No, Why?	You need to keep on touch because this young generation nowadays you cannot push them, you need to give them freedom to do their own and from there, we need to guide them, to find a way of improving on what they have done. SO, we need to be carefully handled this with our students based on the generation Y. Based on what I know and what heard, generation Y needs some flexibility, we cannot put them in office for 7 to 5 or 9 to 5 job. They like to move around. So, you can see the tradition of working. No one like to work in the office, they like to move around because the improvement and the technology as well. We have to listen to them what they have in mind and tell them where they got wrong. (Respondent 8, 23:47)

Appendix 4.9 Interview for Respondent 9

Question number	Question (Course Content)	Answer
CC1	What kind of roles the course content plays to enhance the individual improvisation?	Sure. Course content provides technical knowledge. If they do not have technical knowledge, they will face difficulty when they go for internship (Respondent 9, 5:53)
CC2	How the course content can help to enhance the individual improvisation?	To provide technical knowledge to the students. (Respondent 9, 6:02)
CC3	How do you ensure students can apply their knowledge learnt in internship?	Definitely yes because they are going for professional line like accounting, tax and audit. Definitely they need to have basic knowledge in accounting and tax. If they have zero knowledge, I do not think that they can cope with their job. One of the conditions and what they need to do is every week they need to submit their weekly activities that's mean they need to write a diary and explain what they have done on daily basis. So, by reading through the dairy, most of them need to do something like bank reconciliation, some auditing, all these I believed for sure they have applied some knowledge to accomplish all these tasks. (Respondent 9, 7:05)
CC4	Do you have any training programs or workshop specifically for graduates to help them improve their mastery of the above skills? Would you care to share these?	I think when they go for internship training; they need knowledge from different areas. It is more towards an integrated knowledge. I don't think that they need a specific one. Every subject they learnt for example, taxation, auditing, even though language, we will help them when they go out to work, even though it is internship. They also have some courses as far as I know. Such like creative thinking but I am not sure how much these courses can help them on problem solving because I am not teaching these courses (Respondent 9, 8:57).

Question number	Question (Performance Evaluation/Appraisal)	Answer
PE1	What factors you consider in appraisals of interns?	
PE2	Why do not have this assessment?	We do evaluate the students after the internship but I think the impact is limited because for me

	Find out the reason.	there is no proper guideline and we are not really trained to be atstain. We do not have an in deep understanding on what they have done. So, the evaluation is very subjective. It depends on individual measurement. It is very much depending on how the supervisor evaluates the students. (10:20)
PE3	How the institution knows the students have achieved the objective of internship programme?	
PE4	Does Performance evaluation identify any further training needs?	So far, the performance evaluation is confidential information. The performance evaluation from the employer towards students, they will send directly to the institution or tutor in charge for the students. So, the students actually do not know that what the content of the evaluation is. Unless the employer discusses with the students, whereby, I am not very sure whether they did it or not. (11:20)

Question number	Question (Communication)	Answer
CN1	Q1. What role communication plays in improving students' skill? How communication between the supervisor and the interns help to develop their skills?	It is definitely help. I believe if a student working in an organisation, definitely the supervisor will communicate with the student. However, for tutor to communicate with student, it is quite limited because we do not do filed visit. So far, we only know based on the report they submitted to us whereby, I think it is quite surface. (14:34)
CN2	What do the students say about the communication within the university, employer and student? Do you listen to their feedback or suggestion? Yes, What? No, Why?	Generally, so far, I have not got any feedback from the students and I am not sure whether they don't care or they do not aware actually they have the rights or they should feedback or suggest if any improvement is needed to their tutors in charge. So far, they are quite compliance. Whatever we ask them to do such like weekly report, they will only do that. There is no other information and feedback. (15:29)
CN3	What is the information need to be communicated to interns before and after internship? How do you communicate?	Before internship we have briefing to students and tell them what jobs they should look for, how do they look for job, what they need to gain during the internship etc. I think it is quite sufficient. After the internship as far as I know,

		there is no follow up in our institution. (16:08) Most of the time we communicate through email and sometimes through phone but very rare.
CN4	How do your university/institution normally communicate to the company who willing to take up interns? What is the information being communicated between you and the internship company?	Communication will be done through email. We will send them the employer guideline which stated what we expected from the students, what is the objective of this internship programme and then we will make sure the students reported to them job. In the comprehensive guideline, it mentions information about what type of evaluation the employer should send to the institution (17:48)
CN5	How do you prepare students for their internship?	Basically, it is just through some briefing. We give them the basic what job to look for and how to look for job. In the English course, they have learnt on how to write good cv etc. (18:30)

Question number	Question (Planning Prior Internship Starts)	Answer
PP1	Is that any planning done by your University before internship programme starts? What are the activities?	This part will take by admin staff. Admin staff prepared the guideline and procedures and brief the students. (19:23)
PP2	In your opinion, what types of planning are needed?	I think what we have currently is quite sufficient. (19:39)
PP3	Beside HR department, do you coordinate with the various organisational subunits from the internship company, such like audit, tax and accounting department?	We contacted some of the big firms and medium size audit firms, they will send us email if they are interested to take in interns from us, they can conduct interview in our institution. I am not sure which department they are come from. (20:50)
PP4	Do you manage students' concerns while they are on their internship?	The tutor in charge for the student will take care of this part. When the students encounter any problem during their internship, they will contact their tutors. (21:44)
PP5	What concerns do employers have about their students?	I think the main issue raised by employer so far is their knowledge is not up to their expectation, their attitude etc. Other than that, they are not much feedback from employer. (22:15)
PP6	What concern do students have about their employers?	The job is applied by the students themselves; generally, there is not much complaint on their employer. (22:43)

PP7	How could you improve the students' experiences while they are in internship?	Off hand, I cannot think any. (23:28)

Question number	Question (Individual Improvisation)	Answer
III1	What is the main objective of sending students for internship?	The main objective, I think it is a very good practice. At least, they understand better what they learnt is applicable when they go out to work in future. (23:58)
III2	Learning to deal with unanticipated events is important for student improvisation. How can an internship help?	I think this one definitely helps because most of them is first time they go out to work and mixing up with working adults at different age, I think through all these interaction, definitely they will learn. (24:39)
III3	Learning how to think on their perspective when carrying out action during their internship is important for student improvisation. Do you agree? Yes, Why? No, Why?	Yes, I do. I think as an accountant, you can think independently and work independently is very important. So, of course all these are through training and one of the trainings is internship. (25:18)
III4	Learning how to respond in the moment to unexpected problems is important for interns to improve their problem solving, critical thinking and creativity skills. How can an internship help?	Because they are students previously, they expose to school and institution environment, they go out to work now, definitely it is a new challenge to their life. So, I am sure they will come across some problems. Then, they have to solve the problem. This will make them, push them and force them to think of a way to solve the problem. (26:25)
III5	Learning how to try new approaches to problems during internship is important for student improvisation. How can an internship help?	When they are in a new situation, they are force to do so. (26:45)
III6	Learning how to identify opportunities for new solutions is important for interns to improve their problem solving, critical thinking and creativity skills. How can an internship help?	As I said earlier on, as long as they are taking up a new task, the new task will help them to gain all these new skills. (27:30)
III7	Do you encourage students to produce new ideas in doing their job? Yes, Why? No, Why?	I agreed if they have some ideas, they are encouraged to voice out. (28:50)

III8	Student should demonstrate originality (on their own perspective) when doing their task. Do you agree? Yes, Why? No, Why?	It is always good to have a questioning and critical thinking mind set but I think as an intern the most important thing is when they join the company they need to familiar with the organisation and how they applied their knowledge in a real-life circumstance. I rather than they compliance. I think they are not ready to come out with their own ideal at this level. (31:15)