

Review Article

Internship During Covid-19 Pandemic: Accounting Undergraduates Experience

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Abstract

Purpose – This Paper Intends To Explore The Challenges Encountered By The Accounting Undergraduates Whilst Undergoing Their Internship During Covid-19 Pandemic.

Design/Methodology/Approach – A Set Of Structured Questionnaires Were Used To Elicit Information On The Issues And Challenges That They Have Encountered During Their Internship In Covid-19 Pandemic Setting. A Total Of 367 Responses Were Analysed.

Findings – Findings Indicate That The Students Encountered Several Challenges During The Period Of Covid-19 Pandemic. Working From Homes Has Affected The Normal Working Condition Such That They Feel That They Are Lacking In Communication Skills, Thus Less Opportunity To Gain Better Understanding On The Accounting Or Auditing Skills And Knowledge. They Have Also Learnt To Be More Independent In Making Decision While Dealing With Clients From Home.

Research Limitations/Implications – This Study Only Consider The Interns Of Accountancy Undergraduate Within A Single Accounting Programme. Hence, Any Characteristics Inherent To The Respondents In This Sample That Differ From The Overall Population Of Accounting Programme Could Bias The Results And Limits Its Generalization. Future Research May Take Into Consideration Comparisons Of Internship Across Institutions And Fraternity.

Originality/Value: Internship Have Become Part Of Requirement To Graduate In Accounting Fraternity. To Date, Most Studies On Internship Challenges During Pandemic Focus Only To Those Science Discipline. Therefore, This Study Can Be A Preliminary Study To Provide Important Information For Decision Makers Involved In Successful Implementation Of Internship For A Social Science Course In Terms Of Working Setting During Pandemic. In Addition, It May Also Assist Policymakers On Their Preparedness For Future Possible Pandemic Situation.

Keywords: Pandemic, Internship, Auditing Skills, Working From Home

Paper Type: Research Paper

Introduction

Pandemic Can Be Defined As A Global Outbreak Of A Disease. Covid-19 Pandemic As Declared By The World Health Organization (Who) On March 12, 2020 Which Affects People From All Over The World, Refers To The Infectious Disease Caused By The Newly Discovered Coronavirus. According To Who, Covid-19 Pandemic Is Expected To Prevail For Some Time In The Future As Thus Far No Available Vaccine Has Been Developed. To Date,

19,936,210 Confirmed Cases Has Been Reported Within 216 Countries With A Death Toll Of 732,499 Individuals. (World Health Organization, 12 August 2020).

Malaysia Experience In Handling Covid-19

Historically, Even Though Pandemic Is Reported To Have Occurred All Over The World Once In Every 100 Years, Our Unpreparedness For Such Outbreak Is Understandable (Morens And Taubenberger, 2018). Covid-19 Outbreak Has Affected And Restricted The Way The World Population Conduct Their Daily Activities. For Malaysia, The Current Government Has Taken Several Preventive Measures To Counter The Spread Of Covid-19 Virus. In 18 March 2020, The First Movement Control Order (Mco) Was Implemented Where Malaysians Are Not Allowed To Move Freely From Their Home And Offices. Many Offices Involving Non-Critical Services Have Since Been Closed. The Mco Have Then Been Extended Gradually Under The Conditional Movement Control Order (Cmco) Until 10 June 2020 And Then Upgraded To Recovery Movement Control Order (Rmco) From 11 June 2020 Until 30 August 2020. Throughout This Period, Offices Were Allowed To Resume From 4 May 2020 (Wikipedia, 17 June 2020). The Chronology Of Movement Control Order In Malaysia Is Summarized In The Below Diagram.

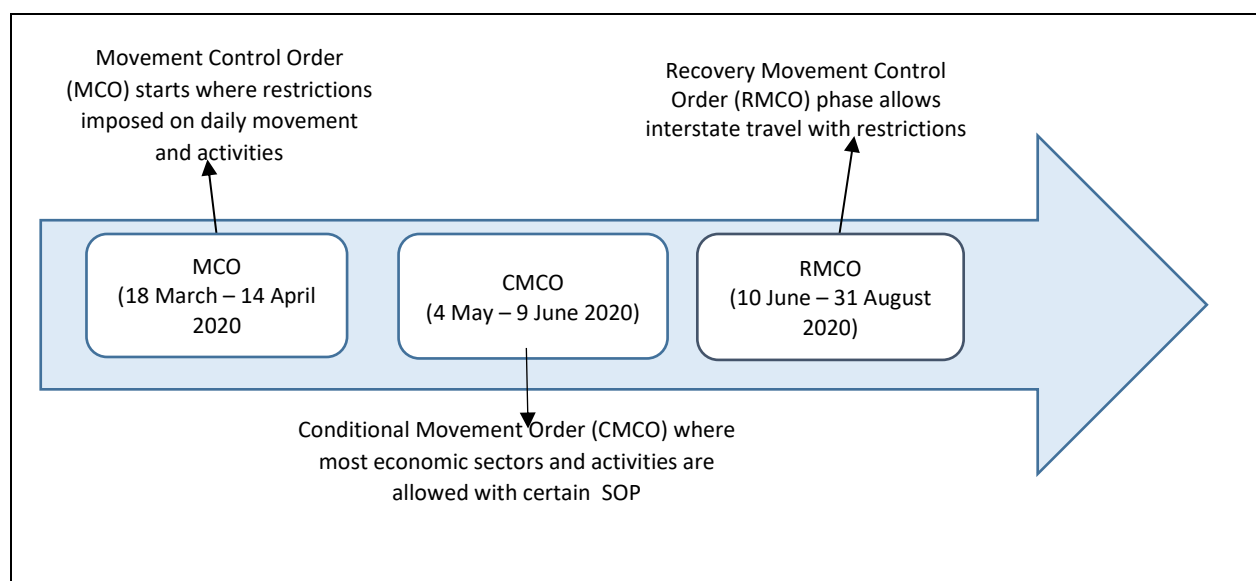


Figure 1 : The Chronology Of Movement Control Order In Malaysia
(18 March To 31 August 2020)

Source : Author

During The Pandemic Period Of Covid-19, Teaching And Learning Activities Have Been Temporarily Discontinued In Certain Region Of The World (Badaruddin Et Al., 2021, Abdul Rasid Et Al., 2021). The Situation Has Also Affected The Practical Students Who Have To Complete Their Internship At The Approved Accounting Or Audit Firms (Santibuan Et Al., 2021; Nor Diana Et Al., 2021; Zarina Et Al., 2021; Khairul Et Al., 2021; Rohani Et Al., 2021). Such Action Is Necessary To Keep The Stakeholders Within The Learning Environment Safe (Ahmad Shafarin Et Al., 2021; Junaidah Et Al., 2021; Farah Adibah Et Al., 2021; Ahmad Shakani Et Al., 2021; Muhamad Amin Et Al., 2021). For Majority Of The Students In Developed Countries, Studies Can Still Be Continued Online Through Distance Learning Through Various Platform Such As Google Classroom, Google Meet, Zoom, Or Even The Institutional Own Learning Application Or Platform (Mohd Ali Et Al., 2021; Parimala Et Al., 2021; Siti Jamilah Et Al., 2021; Nor Fauziyana Et Al., 2021; Noel Et Al., 2021).

Accounting Undergraduate Internship In Malaysia

In Malaysia, It Is A Normal Practice That Undergraduate In The Accounting Fraternity To Undergo Internship From Three (3) To Six (6) Months Depending On The Requirement Of The Higher Learning Institution. Below Is The Flow Chart Of Internship Process That A Student In Accountancy Have To Undergo In A Malaysian University Of Which This Study Took Place. In General, Accounting Practical Students In Uitm Have To Undergo A Six-Month Period At

Their 7th Semester, Which Is The Second Last Semester Before Their Final Year At Audit Firm Or Accounting Firm Or Accounts Department Of Commercial Offices. In 2020, The Students Are Scheduled To Have Their Internship Beginning In 1 February Until 17 July 2020. One Of The Tasks During Their Internship Is To Prepare A Logbook Where They Have To List Their Daily Tasks Which Will Be Checked By Two Parties; Supervisors At The Attached Company And Visiting Lecturer. At The End Of The Internship, The Students Need To Prepare A Written Report With A Swot Analysis. The Supervising Lecturers Have To Allocate Marks To The Practical Students Based On The Feedback Received From Their Respective Supervisors. The Maximum Percentage Of Points That Can Be Allocated By The Supervising Lecturers Is 60%. At The Same Time, The Company's Supervisors Can Provide Up To A Maximum Of 40% And Fill The Employer Evaluation Form. Figure 1 Depicts The Workflow Of Internship Management For Accountancy Students Of Universiti Teknologi Mara (Uitm), One Of Local Public University In Malaysia.

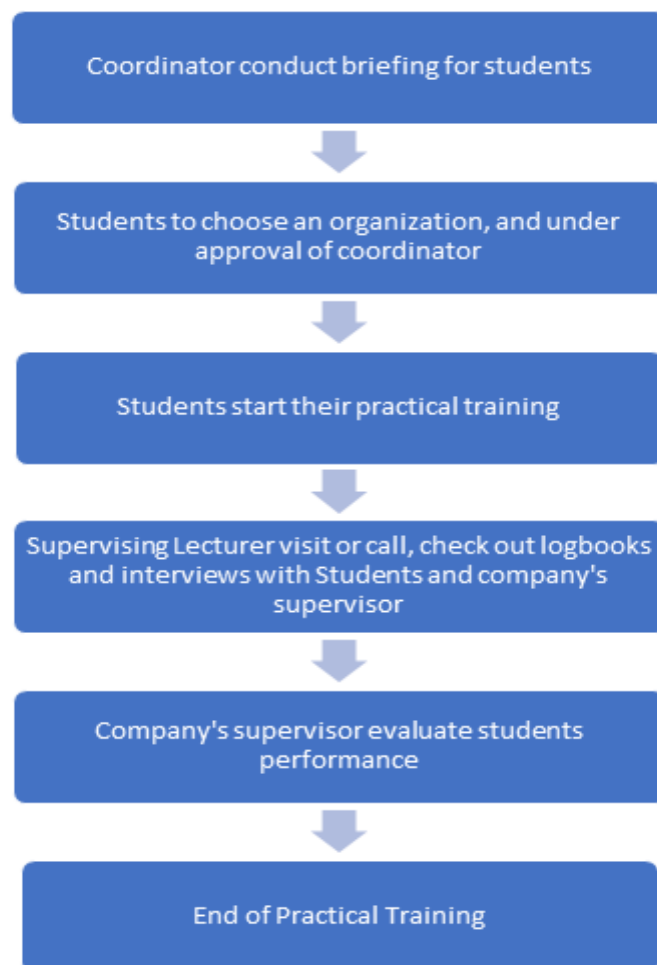


Figure 1: Accounting Internship Workflow In Uitm

As In 18 March, Unprecedentedly, The Malaysian Government Have Decided To Enforce The Movement Control Order For A Month And Later Further Extended To 9 June 2020. During That Period Most Offices Which Does Not Involve Critical Services Including Accounting And Audit Are Closed. However, Beginning 13 May 2020, Only Practical Students Operating In The Green Zone (No Positive Case) And Yellow Zone Area Are Allowed To Continue Their Internship.

To Date, There Has Not Been Any Study On The Effect Of Pandemic To The Accounting Practical Students In Malaysia. Hence, This Study Is Conducted As Little Information Has Been Highlighted On The Internship Students That Have To Undergo Their Internship, Including The Accountancy Students. This Paper Purports To Explore The Issues And Challenges Encountered By The Accounting Practical Students During Their Internship In The Covid-19

Pandemic, Besides Suggesting Alternative Method For Them To Gain Practical Experience Such As Auditing Knowledge Skill And Knowledge.

The Paper Is Structured As Follows. Firstly, The Literature Review Is Presented. Next Sections Present Methodology, Findings And Discussions Of The Results. Finally, The Paper Concludes By Highlighting The Research Findings, Explaining The Limitation Of The Present Study; And Providing Suggestions For Future Research.

Literature Review

Pandemic Studies On Learning Activities

Research Have Long Discussed The Effect Of Pandemic To The Economic As Well As Social Activities. The Current Situation Of Covid-19 Is No Exception. Covid-19 Has Caused Global Community, Education And Industry Shutdowns And The True Impact Is Only Emerging (Farah Et Al., 2021; Syahrul Et Al., 2021; Quah Et Al., 2021; Ahmad Syarifuddin Et Al., 2021; Jumiah Et Al., 2021). The United Nations Educational, Scientific And Cultural Organization (Unesco) Estimates That As At 23 April 2020, Almost 1.579 Billion Learners Globally Would Be Affected By The Closures Of Education Facilities. These Amounting To 90.2% Of The World's Student Population (Unesco, 2020).

It Was Revealed That Most Of The Previous Studies Have Discussed The Effect Of Pandemic To The Way Students Learn (Mohd Arafat Et Al., 2021; Sumaiyah Et Al., 2021; Hifzan Et Al., 2021; Shahrul Et Al., 2021; Helme Et Al., 2021). Not Many Studies Have However, Discussed On How Such Pandemic Would Affects The Students Who Are Undergoing The Internship. Research Performed Noted To Be Focusing More On The Well-Being Of Medical Students As They Have To Engage In The Pandemic Condition Directly (Irma Et Al., 2021; Suzana Et Al., 2021; Rohanida Et Al., 2021; Nazrah Et Al., 2021; Shahrulliza Et Al., 2021). Studies By A Group Of Medical Scholars Revealed The Experience Of Medical Students In Michigan Where Students Are Reported To Have Hands-On Experience As They Have To Be Involved Actively In Addressing Patients Independently During Covid-19 Pandemic. In Doing So, The Hospitals Have To Consider The Students' Safety As They Are Exposed To The Potential Covid-19 Patients (Khamees Et Al, 2020). Another Recent Study By Perkins, Kelly, Dumbleton And Whitefield (2020) Revealed That Covid-19 Pose Both Opportunities And Challenges To The Paramedic Students. Whilst The Students Face Challenges To Have On Campus, Face-To-Face Practical Sessions As Part Of Their Learning Experience As They Have Their Lesson Online, The Unprecedented Period Also Provides Opportunity For Growth As They Explore And Manage Simulated Cases During Online Collaborative Sessions, Forcing Them To Listen, Explore And Understand Cases At Macro Level (Perkins, Kelly, Dumbleton And Whitefield 2020).

An Analysis On The Unprecedented Covid-19 To The Regular Education And Training Provision Was Also Highlighted By The International Labour Organization (2020) Through Their Bulletin. The Shift From Traditional Learning Method To Online Distance Learning Is A Response To An Emergency State (Abdul Jalil Et Al., 2021; Mohd Noh Et Al., 2021; Mustafa Et Al., 2021; Roszi Et Al., 2021; Tumisah Et Al., 2021). Although Many Sees Such Situation As Challenge To The Existing Learning Process As It Upturned Routine Schedules, Disrupting The Teaching And Learning Besides Affecting Immediate And Future Careers Millions Of Learners, Undoubtedly It Can Be Argued To Also Provide Opportunities For A More Flexible Learning Solutions, Making Better Use Of Distance Learning And Digital Solutions. At This Juncture, Ilo Suggested Three (3) Issues To Be Addressed To Create Long-Term Positive Impacts And Develop Greater Resilience In Online Learning. Firstly, Is The Ability To Mobilise Human And Financial Resources For Universal Access To Digital Infrastructure, Tools And Uptrend Technologies. Secondly, All Related Parties Such As Higher Learning Providers Such As Managers, Teachers And Learners Themselves Need Empowerment In The Form Of Ongoing Training And Support On Online Distance Learning. Thirdly, Education And Training Providers Ought To Continually Revise Their Teaching And Learning Tools As To Gain Maximum Benefit From The Use Of Digital Resources And Tools (Ilo, 2020).

Internship Issues And Challenges

Studies Relating To Internship Practices For Undergraduate Accounting Students Are Evidenced In Many Countries In The World. Past Literatures Highlighted Three Mains Stakeholders In A Given Internship Programme, Which Are The University, Students And The Employer (Divine Et Al., 2008; Sykes And Clements, 2011). The Scope Of The Previous Studies Focused More On The Benefits In Terms Of Knowledge And Soft Skill Acquired During Internship To The Students, Specifically Communication, Teamwork And Problem Solving (Allen, 1991; Marshall And Mill,

1993), Invaluable Experience (Hite And Bellizi, 1986), Internship As The Gateway To Future Workplace (Colloins, 2002) And Door To Potential Job (Cannon And Arnold, 1998).

At The Local Outset, Insights On Internship For Accounting Students From The Perspective Of Stakeholders Which Are The Students, University And Employers Were Studied By Maelah Et Al. In 2014. It Was Revealed That All Three Groups Of Stakeholders Perceived That Internship Benefitted The Students With Both The Technical And Soft Skills Required In The Marketplace.

Exploring The Internship Needs For Accountancy Students Is Also Important As This Is The Stage They Can Prepare Themselves For The Real Working Life Once They Graduated. An Insightful Study By Lim, Lee, Yap And Ling (2016) Exploring The View Of Potential Employers, Lecturers, Auditors And Students, Revealed That Employers Prefer Well-Rounded And Responsible Individuals With Positive Outlook. Hence, They Value Communication Skills, Analytical Skills And Time Management. It Was Also Discovered That Lack Of Technical Knowledge, Knowledge Application And Lack Of English Proficiency Can Be Part Of Hindrances For The Newly Accounting Graduates To Join The Workforce. The Study Was Performed With The Normal Setting Of Accountancy Students Undergoing Their Internship Under Normal Setting. Hence, It Is Intriguing To Discover How Certain Skills Such As Communication Highlighted Earlier Would Affect The Interns As They Have Less Face To Face Engagement With The Audit Client Due To The Working From Home Environment.

Internship During Covid-19 Pandemic

Covid-19 Pandemic Witnessed Changes To Way Students Experience The Learning Process, Including The Practical Trainee. For Accounting Students, Internship At The Accounting Or Audit Firms Allow Them To Gain Real-Life Experience Dealing With Clients' Document Besides Building Their Communication Cum Auditing Skills. Whilst Some Practical Employers (Represented By The Companies, Accounting Or Audit Firms) Allow Accounting's Practical Students To Bring Their Work Home, Some Which Opt To Close Their Business Temporarily, Leaves The Learning Process In The Hand Of The Higher Learning Institution. Accounting Students Rely On The Practical Experience As Part Of The Requirement To Compete The University Requirement To Graduate. It Is Important To Highlight That Accounting, By Nature, Is A Professional Course That Depends Largely On The Approval Of Professional Bodies Such As The Malaysian Institute Of Accountant (Mia) In Malaysia. The Main Research Question Raised Is How To Impart Skill And Knowledge To The Students Through Work From Home During The Pandemic Era Of Covid-19, With Less Interaction And Engagement With Real-Life Working Experience.

Studies Highlighted Earlier Focus On The Science Stream Student Particularly Medical Related Courses. No Study Found To Specifically Addressing The Practical Students From The Accounting Fraternity. Hence, It Is Timely To Further Explore The Challenges Encountered By These Interns And Put Forward Recommendation For Alternative Method In Instilling The Skill Normally Acquire During Their Internship.

Methodology

This Study Employs Quantitative Approach Where Questionnaire Survey Was Distributed To The Practical Students In A Local University Which Was Deemed Appropriate For This Empirical Study. A Total Of 367 Respondents From A Local University From Five Branches Have Participated In The Survey. The Questionnaire Which Was Prepared In Google Form Format Was Designed To Seek More Information On The Experience Of The Practical Students Performing Their Interns During Pandemic. The Respondents, Among Others Were Queried On How Do They Undergo Their Internship During The Covid-19 Pandemic. They Are Posed With Question Relating To The Impact Of Covid-19 On Their Well-Being And Learning Experience Working From Home. The Survey Was Divided Into Two Section. The First Section With 9 Questions Posed To Retrieve Demographic Data Of The Respondents. The Second Section With 19 Questions Queried On Internship Matters Ranging From Their Working Condition During The Pandemic To The Challenges Encountered By Them In Completing Their Internship. Appendix 1 Enlists The Constructs And Measurement Within The Questionnaire Posed To The Respondents.

Findings

Demographic

In This Study, 712 Survey Were Distributed To Respondents Which Was Sent Via Google Form To 5 Campuses Of Which 367 Have Provided Feedback To The Survey. The Sampling Rate Is 51.54 % With 367 Valid Responses. Table

1 Depicted The Overall Demographic Profile Of The Respondents, Whereby 84.2% Were Female, And 15.8% Were Male. Besides, Majority Of The Respondents Were Single (98.9%). The Respondents Are From Campuses With A Majority From Malacca Campus (35.7%).

There Were Four Categories Of Companies Outlined In The Survey, With The Highest Percentage Of Respondents Being Attached To The Accounting/Audit Firms (86.92%), Followed By Commercial (7.9%) Whilst Only A Mere 6 Respondents (1.64%) Being Attached In The Government Agencies. Further Investigation Showed That Most Internship Place Of Attachment (40.9%) Were Situated At The Central Region, Followed By The Southern Region (18.8%), Northern (16.6%), East Malaysia (13.1%) And Lastly The Eastern Region By 10.6%.

Table 1: Demographic Information (N =367)

	Item	Frequency	(%)
Gender	Male	58	15.8
	Female	309	84.2
Marital Status	Single	363	98.9
	Married	4	1.1
Types Of Companies (Internship Providers)	Accounting/Audit Firm	319	86.92
	Commercial	29	7.9
	Government Agency	6	1.64
	Others	13	3.54
Location Of Company (Regional)	Southern	69	18.8
	Northern	61	16.6
	Central	150	40.9
	Eastern	39	10.6
	East Malaysia	48	13.1
Campus	Malacca Campus	131	35.7
	Main Campus	127	34.6
	Kedah Campus	39	10.6
	Sarawak Campus	50	13.6
	Kelantan Campus	20	5.5

Throughout The Period Of 18 March Up To 31 August 2020, 6 Stages Of Mco Have Been Executed. The Period Of Each Mco Is Shown In Table 2 Below. Generally, Mco Has Affected The Way The Internship Being Conducted Into Three Parts, That Is, Working From Home (Wfh), Working From Office (Wfo) Or Off Duty. Off Duty Refers To The Situation Where Students Are Temporarily Relief From Their Duty And Not Required To Perform Their Internship. Based On The Table Below, The Pattern Of Wfh Is Showing A Decreasing Pattern From The First Mco To The Last Stage Which Is Cmco, Implying That Students Assigned To Work From Home Has Decreased In Number. This Is Opposed To Students Assigned To Wfo As The Pattern Is In Ascending Order Where Practical Students Were Required To Work From Office As The Government Lifted The Mco On 4th May 2020. Interestingly, There Has Also Been A Large Number Of Students Being Temporarily Laid Off From Their Internship During Mco, Starting From The First Mco With 41.14% Of The Students And Gradually Decreased As Government Allowed Workers To Resume Working From Office From 4th May 2020. Students Who Were Temporarily Relieved From Their Internship Were Asked To Extend Their Internship Period Accordingly, Which Means Extended Their Tenure In Order To Replace The Lose Days During The Mco. The Diagrammatical View Of The Positions Of Wfo, Wfh And Off Duty Practical Students Can Be Illustrated In Figure 2 Overleaf.

Table 2: Analysis On The Impact Of Covid-19 On Internship Working Mode

Types Of Movement Control Order (Mco)	Wfh		Wfo		Off Duty	
	Total	%	Total	%	Total	%
Mco 1 : 18 – 31 March 2020 (2 Weeks)	214	58.31	2	0.54	151	41.14
Mco 2 : 1 – 14 April 2020 (2 Weeks)	182	49.59	1	0.27	184	50.14
Mco 3 : 15 – 28 April 2020 (2 Weeks)	179	48.77	1	0.27	187	50.95

Mco 4 : 29 April – 3 May 2020 (5 Days)	177	48.23	13	3.54	177	48.23
Conditional Movement Control Order (Cmco) 4 May – 9 June 2020 (5 Weeks And 2 Days)	134	36.51	180	49.05	53	14.44
Recovery Movement Control Order (Rmco) 10 June – 31 August 2020 (11 Weeks And 6 Days)	47	12.81	313	85.29	7	1.91

*Wfh – Work From Home, Wfo – Work From Office

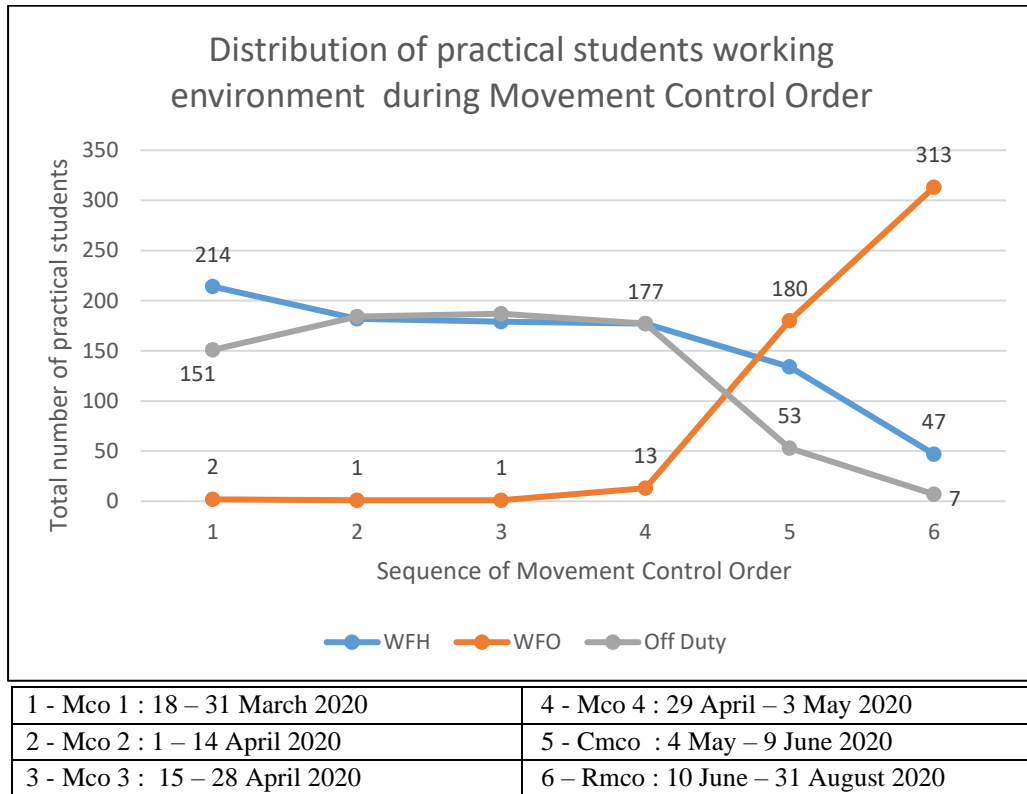


Figure 2: Distribution Of Internship Working Mode During The Movement Control Order

Students Were Also Asked On The Benefits That They Have Gained From Working From Home During The Mco. Among The Main Benefits Expressed By The Students Are Save Cost For Travelling, Save Time Commuting To Office, Time Flexibility, Being Independent And More Time For The Loved Ones. The Students Also Expressed That They Feel Working From Home Has Also Improved Their Productivity And Experiencing Less Stress. The Detail Distribution Is Illustrated In Figure 3.

The Students Were Also Asked On The Challenges That They Have Encountered By Working From Home. The Main Challenges Identified Were Difficulty To Communicate With Colleagues And Other Staffs, Fear Of Not Being Able To Meet Employers' Expectation, Difficulty To Communicate With Supervisor As Well As Difficulty To Focus On Work Due To Family Commitment. Other Challenges Related To Work Highlighted By The Students Are Shown In Figure 4.

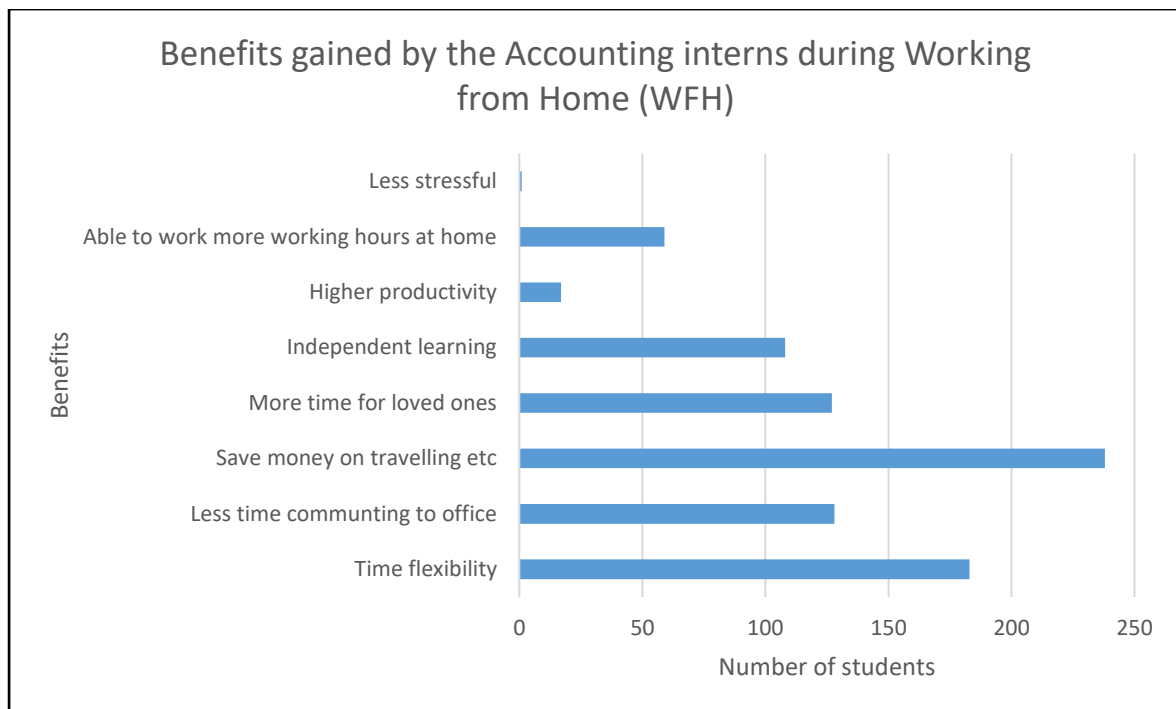


Figure 3: Distribution Of Responses On Benefits Working From Home On The Practical Students

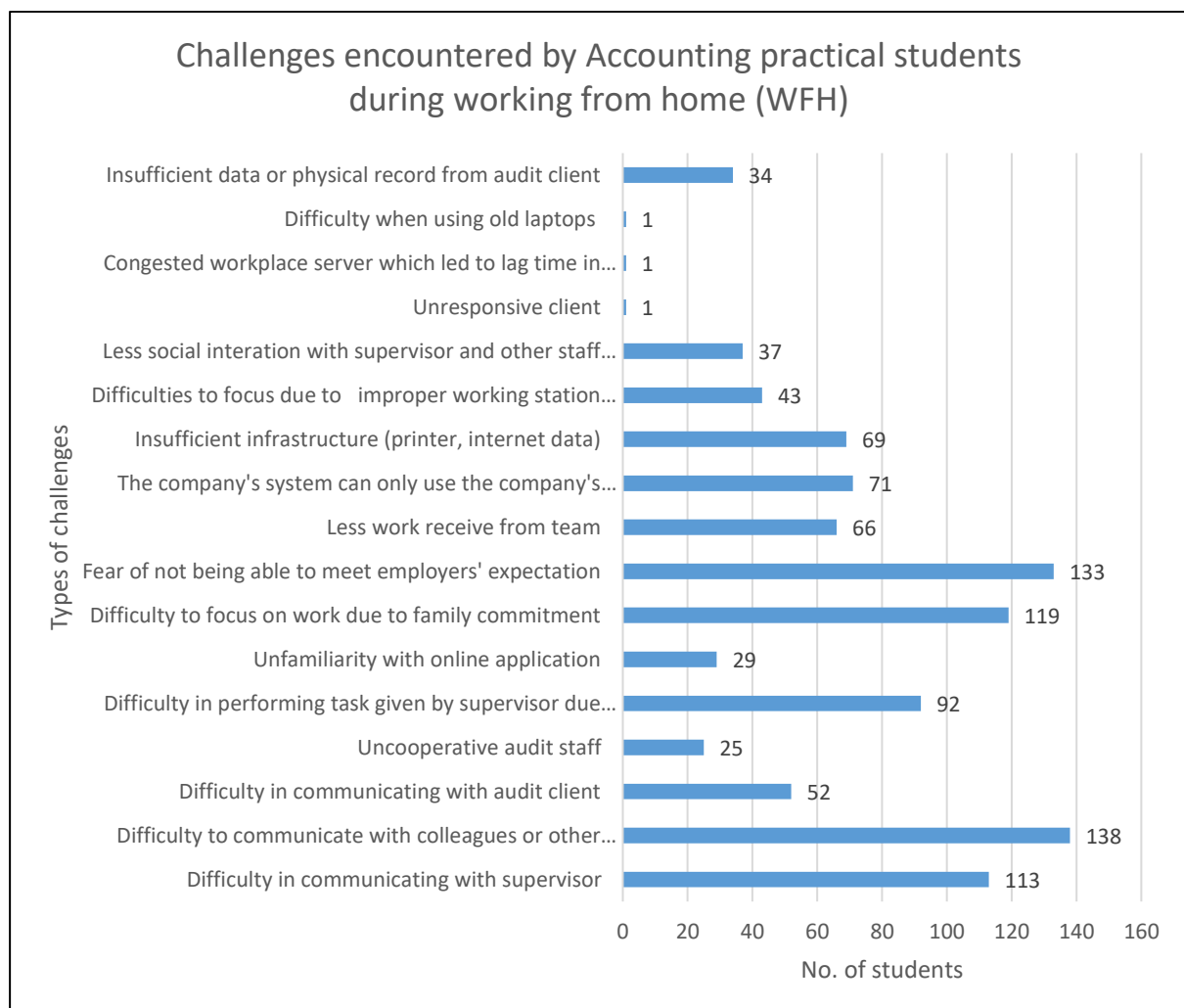


Figure 4: Distribution Of Challenges Experienced By The Practical Students During Working From Home (Wfh)

Students Have Also Expressed Their Concern On Other Challenges (Other Than Related To Their As Depicted In Figure 5 Overleaf. Majority Of The Students Have Expressed Their Worries On Being Terminated, Discontinued Practical Allowance As Well As Fear Of Practical Session Being Extended.

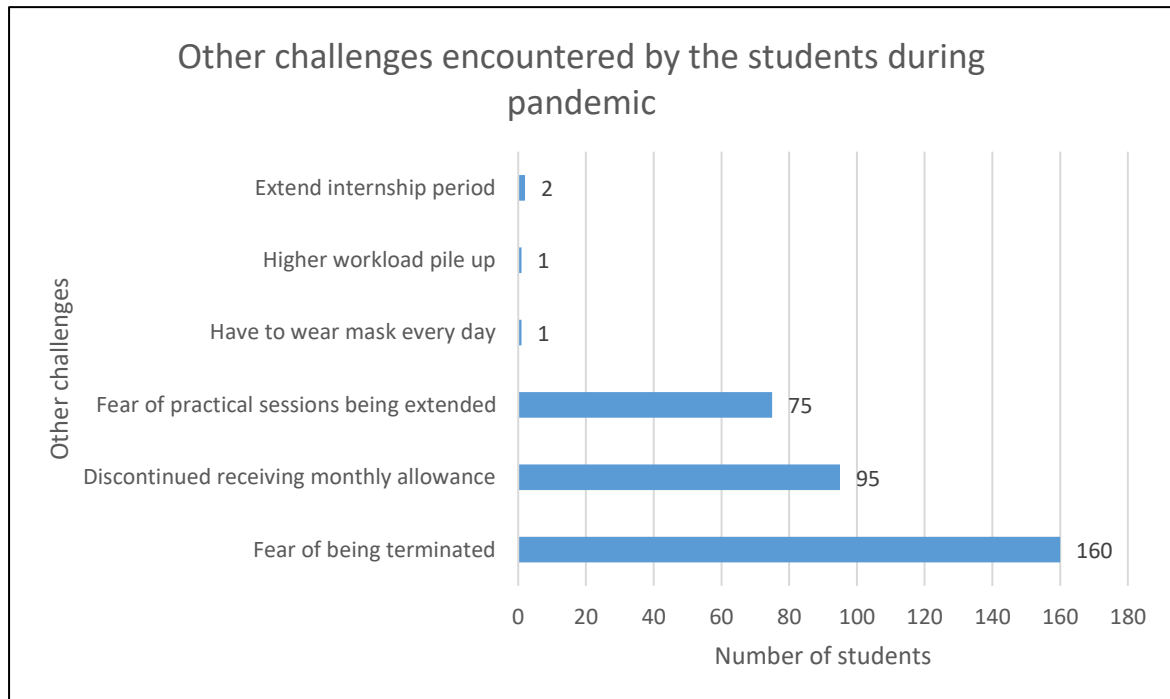


Figure 5: Distribution Of Other Challenges Experienced By The Practical Students During Working From Home (Wfh)

Unfortunately, The Survey Has Also Discovered That Many Students Have Also Been Terminated During The Mco For Many Reasons. Among The Main Reasons Provided By The Students Are The Company Does Not Want To Be Responsible If The Students Are Infected With Covid-19, The Company Wants To Cut Costs, The Company Situated In Red Zone Hence Disallowed By The University Internship Policy As Well As No Allowance Available For The Students. Detail Reasons Are Provided In Appendix 1.

The Students Were Also Asked To Express Their Feeling Of Undergoing Internship During Pandemic. Majority Of The Students Fear Of Being Infected, Anxious To Go Back To Work And Have Mixed Feeling Working During Pandemic. Other Feelings Expressed Can Be Viewed In Appendix Section.

Suggestions And Recommendations

Based On The Feedback Provided By The Students On The Challenges To Conduct The Internship During Pandemic, It Is Proposed That Local University To Set Up A Committee To Prepare A Standard Operating Procedure (Sop) On Dealing With Internship During Covid-19 As There Is A Potential That Covid-19 Pandemic May Still Prevail In The Future Since The Proven Vaccine Has Not Been Developed. With Such Sop, The Stakeholders Relevant To The Internship Process Will Be Well-Prepared For Any Possible Pandemic In Future.

Feedbacks From The Future Employers Would Also Be An Added Value As They Represent Views From The Stakeholders. Discussion Between Universities And The Companies Where Internship Expected To Take Place Is Necessary As To Ensure The Students Will Fulfil Certain Requirement By Their Universities To Graduate. This Is Necessary As Accounting Professional Bodies Require Accounting Students To Fulfil Certain Internship Period At The Accounting Or Audit Firms Before They Can Be Awarded With An Accountancy Bachelor Qualification.

Conclusion

The Present Study Provides Insights Regarding The Impact Of Covid-19 Pandemic Accountancy Undergraduate Internship. A Study Conducted Over 367 Students Of A Local Malaysian University Revealed That Majority Of The Students Have To Conduct Their Training During The Pandemic At Home As Offices Were Instructed To Close Their Operation. Several Challenges Were Highlighted By The Students In Completing Their Tasks Assigned By Their Employers Such As Fear Of Being Infected, Being Terminated As Well As Not Being Able To Performed Well With Less Supervision From The Supervisors. This Information Is Beneficial To The Policy Makers As Well As Decision Makers For Future Arrangement Of Internship During Pandemic.

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Appendix

71. Constructs	72. Measurement Items
73. Working Condition During Movement Control Order	74. Working From Home (Wfh) 75. Working From Office (Wfo) 76. Not Working (Off Duty)
77. Benefits Experienced Working From Home	78. Time Flexibility 79. Less Time Commuting To Office 80. Save Money (Travelling To Office, Rental Expenses, Buying Outside Food) 81. More Time With Loved Ones 82. Independent Learning, Which Can Improve Myself 83. Higher Productivity 84. Able To Work More Working Hours At Home Compared To Office 85. Others (Respondents May State Their Point)
Challenges Working From Home	Difficulty In Communicating With Supervisor Difficulty In Communicating With Colleague Or Other Staff Difficulty In Communicating With Audit Client Uncooperative Audit Client Insufficient Data Or Physical Record From Audit Client Difficulty In Performing Task Given By Supervisor Due To Poor Internet Connection Insufficient Infrastructure (Such As Internet Data, Printer) Unfamiliarity With Online Application Difficulties To Focus On Work Due To Family Commitment Difficulties To Focus On Work Due To Improper Working Station At Home Fear Of Not Being Able To Meet Employers' Expectation Less Social Interaction With Supervisor And Other Staff/ Poor Teamwork Others (Respondents May State Their Point)
Challenges Of Working From Office During Movement Control Order (From 4 May 2020)	Difficulty In Performing Duty Due To Social Distancing Among Staffs In The Office Fear Of Being Infected Covid-19 By Others At The Office (Health Concern) Others
Other Challenges	Fear Of Being Terminated

	<p>Discontinued Receiving Monthly Practical Allowance</p> <p>Reduction Of Monthly Practical Allowance</p> <p>Fear Of Practical Session Being Extended</p>
<p>Reasons For Students Being Terminated During Movement Control Order</p>	<p>Company Wants To Cut Cost</p> <p>Not Enough Space For People To Work</p> <p>Company Situated At Red Zone, Thus Not Able To Work At Office</p> <p>University Disallow Students To Work In The Office Situated At The Red Zone Area But The Intern Company Insist For Them To Come To Office</p> <p>No Allowance</p> <p>Resign And Continue With New Company Because The Firm Cannot Extend The Internship Requirement</p> <p>Need To Have Own Transport And Could Not Give Allowance To The Practical Student</p> <p>The Company Does Not Want To Be Responsible If The Student Infected With Covid-19</p> <p>Restriction To Move Interstate By The Government</p>
<p>Students' Personal Feeling Undergoing Internship During Pandemic</p>	<p>Happy And Stressful</p> <p>Scared</p> <p>Relieved And Less Stressful</p> <p>Fear Of Being Infected</p> <p>Feeling Anxious To Resume Working In Office</p> <p>Felt Confused To Finish Task Without Guidance. After Mco Work Is Completed Easily With Guide From Staff</p> <p>Overwhelmed</p> <p>Work From Home Is More Challenging Because It Is More Difficult To Communicate With Colleagues</p> <p>Feeling Left Behind</p> <p>Feel Good To Be With Family</p> <p>Anxious</p> <p>Mixed Feeling</p> <p>Tired</p> <p>Less Problem As Staffs In The Company Are Very Understanding</p> <p>Sometimes Feel Stress, Hence Being Extra Careful In Completing Task</p> <p>Being More Cautions</p>