

The Impact of Internship Programme on Employability of Accountancy Undergraduates in Sri Lanka

Bandara A.W.M.S.S.C.

Abstract— This study aims to examine the impact of internship programme on employability of accountancy undergraduates in Sri Lanka. Further this study examines the moderating effect of the soft skills on the relationship with internship and employability. This is a quantitative, cross sectional study which was carried out as an individual level study with a sample of 175 undergraduates selected among the accountancy undergraduates. Survey strategy was followed, and self-administered questionnaire were used to collect the data. Suitability of the questionnaire was tested by conducting a pilot test. Simple random sampling method was used as the sampling technique of the study. Hypothesis were tested by using simple linear regression. The results of the study revealed that there is a positive impact of internship on the employability of undergraduates. Furthermore, relationship between internship and employability strengthen by soft skills.

Index Terms— Internship Programme, Employability, Accountancy, Undergraduates, Soft Skills, Moderator, Sri Lanka

1 INTRODUCTION

Experiential education gives the opportunity for educators to engage directly with the learners to increase knowledge, to develop skills, to develop capacity in order to contribute their communities and to learn from their own experience. Development of skills along with the education are known to be vital to ensure the competitiveness in rapidly changing economic environment in current context. Internship plays an important role in preparing students for the real-life world especially in the working experience environment and activities that are necessary for students with regards to their firsthand skill development and knowledge which are not obtained during the regular classroom (Bisoux, 2007; Posner, 2008). Internship training can be seen as a bridge which connects the theories and conceptual knowledge students learn at the classrooms with the practices in actual work place. Internship programmes not only help to develop the skills of undergraduates but also polish their professional growth. This is a well-known factor among universities and higher education institutes around the world. Internship programme is an opportunity for universities and higher education institutes to upgrade their curriculum since companies also prefer undergraduates as internship trainees which helps companies to save their costs by providing trained employees.

1.1 Problem Statement

University system highly focuses on academic knowledge, industry expect not only highly knowledgeable but also highly skilled and highly competent potential employees who can lead to the success of the organization within the dynamic business environment. Mason *et al* (2006) stated that, although there are universities that are committed to the promotion of the employability skills agenda at an institutional level, for example through the integration of generic skills courses into the mainstream curriculum, it is questionable whether there is a significant independent effect on graduate labour market outcomes. Instead, it has been suggested that the employability skills acquired at university may mismatch the skills that they need in employment.

When it comes to Sri Lankan context, several researchers and specialists including economists have emphasized on this burning problem. By now unemployment rate of Sri Lanka is increasing day by day.

Nanayankkara (1998) stated that, Management and Commerce graduates were not adequately recognized as a distinct profession based on disciplinary education and training. This situation creates a big gap between university's output and the job market expectations in Sri Lanka. Graduates' unemployment has become a severe problem in Sri Lanka during the last few decades. When it comes to the undergraduate's aspect soft skills that they have, is vary from one to another. There for employability capacity can be controlled by these factors. According to soft skills undergraduates possess, the relationship of internship and employability of undergraduates can be either increase or decrease.

Therefore assessing the impact of internship on the employability of management undergraduates has become a serious problem. There is a dearth in literature in this aspect in local context. Therefore, this research seeks to fill that knowledge gap by seeking to answer the following research questions; what is the impact of internship programme on employability of accountancy undergraduates in Sri Lanka? And whether the soft skills moderate the relationship between internship programme on employability of accountancy undergraduates in Sri Lanka?

Main objectives of this study are to investigate the impact of the impact of internship programme on employability of accountancy undergraduates in Sri Lanka and to examine the moderating effect of soft skills on the relationship between internship programme on employability of accountancy undergraduates in Sri Lanka.

2 LITERATURE REVIEW

2.1 Employability

McQuaid & Lindsay (2005) give a historical overview to the concept of employability starting from the beginning of the 20th century. When getting understand about employability there can be emerged a problem as "Are the concepts of Employment and Employability same?". Lees (2002) noted that employment and employability are not the same thing. Being employed means having a job, being employable means having the qualities needed to maintain employment and progress in the workplace. Employability is linked to acquired skills, job requirements, labour market segmentation or determinants of graduates' career success.

2.2 Internship

Internships are still very popular to this day with many employing organizations, educational institutions, and students (Coco, 2000; Hall et al., 1996; Sides and Mrvica, 2007). Taylor (1999) defined internships as, "structured and career-relevant work experiences obtained by students prior to graduation from an academic program".

According to Patel (2015) there are four key components of successful Internship Program. (a) create a clear purpose and objectives for the internship program; (b) develop a clear formal orientation and training program to set interns' expectations of their internship; (c) provide a clear guidance and management structure; and (d) maintain an environment of balanced administrative and substantive work especially in regard to educational experience.

2.3 Relationship between Internship and Employability

Universities and students have recognised many benefits of vocational learning and placements, with research showing students with placement experience substantially enhancing their employability (Neill & Mulholland, 2003). Knouse, Tanner, & Harris (1999) and Mihail (2006) add that students who have been through industrial training are more likely to find jobs more quickly than those who did not, given the competencies and skills they acquire and the contacts they make while in training. Professional confidence is a construct that is closely related to pre-graduate work experience, in part because it is increased by experiential learning opportunities (Overton et al., 2009). Like pre-graduate work experience, professional confidence is associated with employability (Brown, et al., 2003). In sum, the literature suggests that pre-graduate experience influences employability as it enables students to develop their overall skills by experiencing real-world challenges and applications (Gabris & Mitchell, 1989).

2.4 Soft Skills

Recently, educational researchers and employers have placed increasing attention on the importance of soft-skills (Chamorro-Premuzic et al., 2010). Soft skills are defined as a

combination of personal qualities, interpersonal skills, and additional skills/knowledge (Pandey and Pandey, 2016) that help an employee better perform their job. Soft skills are also characterized as a cluster of personality traits, social graces, and facility with language, personal habits, friendliness, and optimism that individuals might possess to varying degrees (Pandey and Pandey, 2016).

Overall, soft skills can provide employees with a complement to necessary hard skills, further helping organizations use technical expertise to its fullest advantage. As the work world has evolved, soft skills are increasingly becoming necessary to enable employees to more successfully implement the hard skills of today's workforce. It is no longer enough to be highly trained in technical skills, without developing the softer, interpersonal, and relationship-building skills that help people to communicate and collaborate effectively.

2.5 Soft Skills Related to Employability

Evidence suggests that soft-skills are an important predictor of employability (Finch et al., 2012; Lievens and Sackett, 2012; Nickson et al., 2012; Rynes et al., 1997). Specific soft-skills that may affect employability include the following types of communication skills: written communication skills (Ariana, 2010; Graham et al., 2010; Andrews and Higson, 2008; Gardner et al., 2005); verbal communication skills (Gray, 2010; Gardner et al., 2005); and listening skills (Cooper, 1997; Goby and Lewis, 2000). Similarly, professionalism has been identified as contributing to employability (Ashton, 2011; Mat and Zabidi, 2010; Shafer et al., 2002; Cable and Judge, 1996).

Studies supporting these claims have found general ethics, general communication, written communication, and time management/organization skills as extremely important soft skills needed for success in the workforce (Mitchell et al., 2010). In particular, the top ten soft skills desired by business executives were found to be integrity, communication, courtesy, responsibility, social skills, positive attitude, professionalism, flexibility, teamwork, and work ethics (Robles, 2012).

In sum, research conducted from a range of disciplines and occupations converges on the finding that soft-skills influence employability. Several researchers have identified that problem-solving skills are core to employability (Reid and Anderson, 2012; Fallows and Steven, 2000).

2.6 Relationship between Internship, Soft Skills and Employability

Dahri (2008) contended that the learning process of higher education is generally considered not only to gain knowledge and wisdom but also to get some dynamic skills which are necessary to translate the abilities with respect to future job market requirements. Wong (2010) reported that there are as many as 60,000 graduates who are currently still unemployed and that in 2009, there are between 80,000 and 100,000 unemployed fresh graduates.

3 METHODOLOGY

This research presents an empirical investigation of the impact of internship programme in employability of accountancy undergraduates in Sri Lanka. Dependent variable in this study is employability where independent variables are internship programme and soft skills. This research designed as an explanatory quantitative study and focused at determining the relationship between internship and employability. Survey research strategy was used in this study. Researcher used self-administrated questionnaire to collect the data. Time horizon of this study is cross-sectional. Unit of analysis in this study is individuals.

3.1 Hypothesis

H1: There is a significant impact of internship programme on employability of accountancy undergraduates in Sri Lanka.

H2: Soft skills moderate the relationship between internship programme on employability of accountancy undergraduates in Sri Lanka.

3.2 Population and Sample

Researcher has considered on two main universities, . University of Kelaniya and University of Sri Jayawardanapura which offers accountancy degree in Sri Lanka. Industrial training is a compulsory course unit in these two universities. Then the final year accountancy undergraduates of state universities have become the population of the study. It is approximately 300 undergraduates. From that researcher used 175 accountancy undergraduates as sample.

3.3 Questionnaire Design

The questionnaire consists with 5 sections. Section one of the questionnaire consist of demographic information of the respondents. Other sections consist with the items of each variable of the conceptual framework. This study used standard measures which are already tested and validated by the previous researches for each construct.

3.4 Measurement of Constructs

Variables in this study is measures as intervals scales which depicts in Likert scales.

Employability: The researcher has used the questionnaire which has built up by International Academy of Commerce and Business Enterprises (2015) to measure the employability. In the fifth section, undergraduates were asked to indicate the degree to which they were satisfied or dissatisfied with each of the statements on a 5-point Likert scale. Statements are rated on a scale from 1 = Very Unsuccessful, 2 = Unsuccessful, 3 = Average, 4 = Successful and 5 = Very Successful.

Internship: The researcher has used the questionnaire which has prepare by the International Academy of Commerce and Business Enterprises (2015) to measure the undergraduate's feedback of their internship programme. In the second and

third section, undergraduates were asked to indicate the degree to which they were satisfied or dissatisfied with each of the statements on a 5-point Likert scale. Statements are rated on a scale from 1= Poor, 2 = Below Average, 3 = Fair, 4 = Good and 5 = Excellent.

Soft skills: The researcher has used the questionnaire which has prepare by the Denny Flathorn (2001) to measure the skill level of undergraduates. Undergraduates were asked to indicate the degree to which they were satisfied or dissatisfied with each of the statements on a 4-point Likert scale. Statements are rated on a scale from 4 = Advanced, 3 = Proficient, 2 = Basic and 1 = Minimum

3.5 Data Analysis

This study has conducted a preliminary analysis to evaluate the assumptions required in multivariate analysis. The collected primary data will be analyzed with the aid of Microsoft Excel and Statistical Package for Social Sciences (SPSS). Further, correlation analysis, regression analysis will be done to test the advanced hypotheses and to draw conclusions.

4 FINDINGS

Questionnaires were distributed among 175 final year accountancy undergraduates and 150 questionnaires were returned. All those 150 could use effectively. Therefore the response rate is 85.71% but effective rate is 100%. The independent variable of the study Internship programme was coded as IP. Under the internship programme there were 21 items and these items were coded as IP 1 to IP 21. Then the dependent variable of the study Employability was coded as E. Under the employability there were 10 items and these items were coded as E1 to E10. Then the Moderator Soft Skills was coded as SS and there were 16 items under the moderator and coded them as SS1 to SS16. Variables are analyzed using descriptive statistical methods. But the demographic factors were analyzed by using frequency statistics.

4.1 Demographic Factors Analysis

According to the results one hundred and fifty (150) respondents, sixty-eight (68) were male and eighty-two (82) were female. If it is present as percentage males are 45.33% and females are 54.66%. Majority of the sample represent female. Majority of the undergraduates employed as full time. Out of one hundred and fifty (150) undergraduates one hundred and forty-five (145) were conduct their internship programme as full-time, as a percentage it covers 96% out of 100%. and the rest of it (4%) is covered by part time internship. There were five (5) undergraduates conduct their internship as part time.

4.2 Validity and Reliability

The reliability of the variables was measure by using

Cronbach's Alpha value. The result of the test was presented in table 1. As shown in the table alpha value of the Internship programme was .969, alpha value of the Employability was .955 and the alpha value of soft skills were .950. Cronbach's Alpha value of all variables were more than 0.7 and it indicate that it has fulfilled the internal reliability of each item is satisfactory.

Table 1: Results of Cronbach's Alpha

Variable	Cronbach's Alpha	No of Item
Internship Programme	.969	21
Soft Skills	.955	16
Employability	.950	10

The validity of the study was ensured by the conceptualization and operationalization of the variables based on literature. According to the KMO and Bartlett's test the KMO value should be greater than 0.7 and the alpha level of significance should be less than 0.05. Table 2 present the KMO value and alpha level of significance of the Internship programme. It is respectively .961 and .000 which mean both values were fulfilled the requirement of the KMO and Bartlett's Test. Then the KMO value and alpha level of significance of the soft skills are respectively .962 and .000, that mean both values were fulfilled the requirement of the KMO and Bartlett's Test. Next present the KMO value and alpha level of significance of the employability. It is respectively, .947 and .000 that mean both values were fulfilled the requirement of the KMO and Bartlett's Test. There for according to the given data researcher can ensure about the validity of the content.

Table 2: KMO, Bartlett's and alpha level of significance Test

Variable	KMO	Bartlett's Test	Sig.
Internship Programme	.961	2710.409	.000
Soft Skills	.962	1826.148	.000
Employability	.947	1202.557	.000

4.3 Descriptive Statistics

Descriptive statistics in the form of mean, mode, standard deviation and variance for the respondents were computed for the dependent, independent and moderator that have been assessed by the questionnaire. Internship programme represent the highest mean value and employability shows the lowest mean value.

As per descriptive statistic results, the mean of the internship programme is 3.4781 it represents that undergraduates are highly satisfy with their internship programme. And 2.8371 is the mean value of the soft skills it also represents that undergraduates are highly satisfy with their soft Skills.

When it comes to the mean value of employability it is 2.8287 that mean it is in neutral level.

The frequency distribution analysis was made separately for the independent variables of internship programme, soft skills and dependent variable employability. Variable internship programme, mean value of the distribution is 3.4781. The skewness and kurtosis of the distribution are -.780 and -.317 which indicated that the data recorded for the internship programme are approximately normally distributed. Variable soft skills' mean value of the distribution is 2.8371. The skewness and kurtosis of the distribution are -.603 and -.557 which indicated that the data recorded for the soft skills are approximately normally distributed. Variable employability' mean value of the distribution is 2.8287. The skewness and kurtosis of the distribution are -.952 and -.041 which indicated that the data recorded for the Employability is approximately normaly distributed.

4.4 Preliminary Analysis

The entry accuracy was ensured with the edge of range. This is ensured by using two steps. As the first step researcher visually inspected whether to see the illicit code. Then use unique code to identify variables easily.

According to the Kline (2005, as cited in Harrington, 2008) established a rule of thumb for skew index of absolute value less than 03 and kurtosis value less than 10 are satisfactorily univariate normally distributed. Therefore, based on the test and as shown in the table below, the data set was determined as normally distributed, since the value of skewness of internship programme was -.780, skewness of Employability was -.952 and skewness of soft skills were -.603. That mean all the values were less than 03 and the value of kurtosis of internship programme was -.317, kurtosis of employability was -.041 and kurtosis of soft skills were -.557 that mean all the values were less than 10. That mean the distribution of the data set was normally since it fulfills the rule of thumb for skew index of absolute value. Table 3 illustrate the normality result of skewness and kurtosis values.

Table 3: Skewness and Kurtosis statistics indicating normality of constructs

	N Statistic	Skewness Statistic	Kurtosis Statistic
Internship Programme	150	-0.782	-0.313
Soft Skills	150	-0.601	-0.559
Employability	150	-0.952	-0.041

4.5 Correlation Analysis

Correlation were computed between internship programme and employability. Table 4 Pearson Correlation is .900** suggesting that there is a strong positive relationship between internship and employability. As the significant value is (0.000) is smaller than the desired level of significance

(0.01) at 99% confidential level, the found correlation coefficient (.900**) is statistically significant. So, there is statistical evidence to claim that there is a significant relationship between internship programme and employability of the accountancy undergraduates.

Table 4: Correlation of Internship and Employability

Correlations			
		Internship Programme	Employability
Internship Programme	Pearson Correlation	1	.900**
	Sig. (2-tailed)		.000
	N	150	150
Employability	Pearson Correlation	.900**	1
	Sig. (2-tailed)	.000	
	N	150	150

** . Correlation is significant at the 0.01 level (2-tailed).

4.6 Regression Analysis

4.6.1 Testing H1: Internship programme has an impact on employability of accountancy undergraduates in Sri Lanka

Table 5 provides the R and R² values. The R value represents the simple correlation and is 0.894, which indicates a high degree of correlation. The R² value is .799. It's indicates how much of the total variation in the dependent variable (Employability) can be explained by the independent variable (Internship Programme), In this case, 79.8% can be explained, which is strong relationship.

Table 5: Regression between Internship Programme and Employability

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.894a	0.799	0.798	2.9908

a. Predictors: (Constant), Internship Programme

As per test results of ANOVA, $p < 0.000$ which is less than 0.05, and indicates that overall the regression model statistically significantly predicts the outcome variable. According to the test results of coefficients, income contributes statistically significantly to the model since having the required significance level (0.000). Since data is supported to the hypothesis that internship programme has a significant im-

act on employability of accountancy undergraduates in Sri Lanka, H1 is accepted. Furthermore, the "Unstandardized Coefficients" values can be used to present the regression equation as,

$$\text{Employability} = 2.565 + 0.460 (\text{Internship Programme})$$

4.6.2 Testing H2: Soft skills moderate the relationship between internship programme on employability of accountancy undergraduates in Sri Lanka. If Soft Skills have a strong impact it strengthens the relationship and if it has a negative impact it weakens the relationship.

According to Hair et al. (2010), moderator effect is the effect in which a third independent variable causes the form of the relationship between a pair of variables to change. A moderator analysis is used to identify whether the relationship between independent and dependent variable is make strong or weak- en by the third variable.

Table 6: Regression between Internship Programme, Soft Skills and Employability

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.912a	0.831	0.829	2.7512

a. Predictors: (Constant), Soft skills, Internship
b. Dependent Variable: Employability

Table 7: ANOVA analysis of Internship programme, Soft skills and Employability

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Re- gres- sion	5481.948	2	2740.974	362.105	.000 ^b
	Re- sidu- al	1112.726	147	7.570		
	Total	6594.673	149			

a. Dependent Variable: Employability
b. Predictors: (Constant), Soft skills, Internship

In the table 6, R value is 0.912 which indicates a high degree of correlation. The R² value is .831. It's indicates 83.1% of the total variation in the dependent variable (Employa-

bility) can be explained by the independent variable and moderator (Internship Programme and Soft Skills).

When compared with the R square value of table 5 the R square value of table 6 has increased by 3.2%. Table 7 presents the significance value, it is 0.000. It debits that the relationship between Internship programme and Employability is strengthened by soft skills as the moderator.

Since data is supported to the hypothesis that soft skills have a significant impact on employability of accountancy undergraduates in Sri Lanka, H₂ is accepted.

5 CONCLUSION

The objective of this study was to investigate the impact of internship programme on employability of accountancy undergraduates in Sri Lanka. As per Pearson Correlation (0.900), it suggests that there is a strong positive relationship between internship and employability. According to regression of 79.9% at a significant value of 0.000, it can identify that there is a strong positive relationship between internship and employability of accountancy undergraduates. When considering the moderator, researcher found that Soft Skills have an impact on the relationship between internship and employability. Because the significant value of the moderator was 0.000. And R square value increased by 3.2% (83.1%) once moderator introduced to the regression.

Hypothesis 1 was established to test the impact of internship programme on employability of accountancy undergraduates in Sri Lanka and it was accepted. Hypothesis 2 was established to test the Moderating effect of soft skills of accountancy undergraduates on the relationship between internship and employability. When considering the research findings moderator was accepted concluding that there is a positive impact of internship on employability of accountancy undergraduates and soft skills make an impact on the employability of accountancy undergraduates.

5.1 Limitations of the Study

This study was subjected to various limitations. Mainly this study was limited to accountancy undergraduates in Sri Lanka. It is recommended that future researchers can consider the all-state universities in Sri Lanka and it will help to get a better picture of internship and employability. In this study data was collected from distributing questionnaires. To strengthen and validate the findings of the study, interviews can be carried out in addition to the questionnaire method.

5.2 Suggestions for Future Research

This research considered only accountancy undergraduates in two state universities in Sri Lanka. Future researchers can expand the sample over various undergraduate groups in order to generalize the results. As per the findings of this study internship has made 83.1% impact on the employability with moderating effect of soft skills. In literature there are other factors that make impact on employability other

than soft skills. Further researchers can expand the variables to examine the impact of those factors on employability.

REFERENCES

- [1] Pandey, M., & Pandey, P. (2016). Global employability of unemployed youth through soft skills. *International Journal of Multidisciplinary Approach and Studies*, 2(2).
- [2] Patel, H. N. (2015). Undergraduate Internship Program Structures for Effective Postgraduation Employability: A Case Study of a Mass Media Arts Internship Program. Clark Atlanta University.
- [3] Reid, J. R., & Anderson, P. R. (2012). Critical thinking in the business classroom. *Journal of Education for Business*, 87(1).
- [4] Robles, M. M. (2012). Executive perceptions of the top 10 soft skills needed in today's workplace. *Business Communication Quarterly*, 75(4).
- [5] Nickson, D., Warhurst, C., Commander, J., Hurrell, S. A., & Cullen, A. M. (2012). Soft skills and employability: evidence from UK retail. *Economic and Industrial Democracy*, 33(1).
- [6] Lievens, F., & Sackett, P. R. (2012). The validity of interpersonal skills assessment via situational judgment tests for predicting academic success and job performance. *Journal of Applied Psychology*, 97(2).
- [7] Finch, D., Nadeau, J., & O'Reilly, N. (2012). The future of marketing education: a practitioner's perspective. *Journal of Marketing Education*, 54-67.
- [8] Ashton, D. (2011). Media work and the creative industries: identity work, professionalism and employability. *Education and Training*, 53(6).
- [9] Mitchell, G. W., Skinner, L. B., & White, B. J. (2010). Essential soft skills for success in the twenty-first century workforce as perceived by business educators. *Delta Pi Epsilon Journal*, 52(1).
- [10] Mat, N., & Zabidi, Z. (2010). Professionalism in practices: a preliminary study on Malaysian public universities. *International Journal of Business and Management*, 5(8).
- [11] Wong, P. (2010). Unemployed. or unemployable? Retrieved from www.malaysiantoday.com.my/node/1726
- [12] Ariana, S. (2010). Some thoughts on writing skills. *Economic Science Series*, 19(1).
- [13] Chamorro-Premuzic, T., Arteche, A., Bremner, A. J., Greven, C., & Furnham, A. (2010). Soft skills in higher education: importance and improvement ratings as a function of individual differences and academic performance. *Educational Psychology*, 30(2).
- [14] Graham, A., Hampton, M., & Willett, C. (2010). What not to write: an intervention in written communication skills for accounting students. *communication skills for accounting students Education*, 8(2).
- [15] Gray, F. (2010). Specific oral communication skills desired in new accountancy graduates. *Business Communication Quarterly*, 37(1).
- [16] Overton, G., Kelly, D., McCalister, P., Jones, J., & MacVicar, R. (2009). The practice-based small group learning approach: making evidence-based practice come alive for learners. *Nurse Education Today*, 29(6), 671-675.
- [17] Posner, B. Z. (2008). On leadership. *Biz Ed*.
- [18] Dahri, G. (2008). The analysis of the transition from university to work after graduation in social science subjects with special focus on Pakistan. Retrieved from dspace.unimap.edu
- [19] Andrews, J., & Higson, H. (2008). Graduate employability, 'soft skills' versus 'hard' business knowledge: a European study. *Higher Education in Europe*, 33(4), 411-422.
- [20] Bisoux, T. (2007). *Joining forces*. *Biz Ed*.
- [21] Sides, C. H., & Mrvica, A. (2007). *Internships: Theory and practice*.
- [22] Mihail, D. W. (2006). *Internship at Greek universities: An exploratory study*.

Journal of Workplace Learning, 18(1), 28-41.

- [23] Mason, G., William, G., & Crammer, S. (2006). Employability skills initiative in higher education: What effects do they have on graduates' labor market outcomes? Retrieved from <http://niesr.ac.uk>
- [24] McQuaid, R. W., & Lindsay, C. (2005). The concept of employability. *Urban studies*, 42(2), 197-219.
- [25] Gardner, C., Milne, M. J., Stringer, C. P., & Whiting, R. H. (2005). Oral and written communication apprehension in accounting students: curriculum impacts and impacts on academic performance. *Accounting Education*, 14(3).
- [26] Brown, B., O'Mara, L., Hunsberger, M., Love, B., Black, M., Carpio, B., Noesgaard, C. (2003). Professional confidence in baccalaureate nursing students. *Nurse Education in Practice*, 3(3), 163-170.
- [27] Neill, N. T., & Mulholland, G. E. (2003). Student placement - structure, skills and e-support. *Education & Training*, 45(2), 89-99.
- [28] Shafer, W. E., Park, L. J., & Woody, M. L. (2002). Professionalism, organizational-professional conflict and work outcomes: a study of certified management accountants. *Accounting, Auditing and Accountability Journal*, 15(1).
- [29] Lees, D. (2002). Graduate employability - literature review. LTSN Generic Centre, University of Exeter.
- [30] Goby, V., & Lewis, J. (2000). The key role of listening in business: a study of the Singapore insurance industry. *Business Communication Quarterly*, 63(2).
- [31] Coco, M. (2000). Internships: a try before you buy arrangement. *SAM Advanced Management Journal*, 65, 41-43.
- [32] Fallows, S., & Steven, C. (2000). Building employability skills into the higher education curriculum: a university-wide initiative. *Education and Training*, 42(2).
- [33] Taylor, D. (1999). *Jumpstarting Your Career: An Internship Guide for Criminal Justice*.
- [34] Knouse, S. N., Tanner, J. T., & Harris, E. W. (1999). The relation of college internship, college performance and subsequent job opportunity. *Journal of Employment Counseling*, 35-43.
- [35] Nanayankara, G. (1998). Development of Management studies in Modern Sri Lanka.
- [36] Rynes, S. L., Orliczky, M. O., & Bretz, R. D. (1997). Experienced hiring versus college recruiting: practicing and emerging trends. *Personnel Psychology*, 50(2).
- [37] Cooper, L. O. (1997). Listening competency in the workplace: a model for training. *Business Communication Quarterly*, 60(4).
- [38] Hall, M., Stiles, G., Kuzma, J., & Elliott, K. (1996). A comparison of student and employer expectations with regard to business internships. *Marketing Education Review*, 6, 41-49.
- [39] Cable, D. M., & Judge, T. A. (1996). Person-organization fit, job choice decisions, and organizational entry. *Organizational Behavior and Human Decision Processes*, 67(3).
- [40] Gabris, G. T., & Mitchell, K. (1989). Exploring the relationships between intern job performance, quality of education experience, and career placement. *Public Administration Quarterly*, 12(4), 484-504.