

## Problems and Challenges of the Internship Program during the pandemic Covid-19: The perspective of Accounting Student in Indonesia

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### Abstrak

**Tujuan Utama** - Penelitian ini bertujuan untuk mengetahui masalah dan tantangan yang dihadapi mahasiswa akuntansi yang melaksanakan program internship pada masa pandemi Covid-19 dan menemukan solusi atas masalah yang dihadapi. **Metode** - Survey dilakukan dengan menyebarkan kuesioner kepada responden sejumlah 92 mahasiswa akuntansi yang melaksanakan program internship di Indonesia.

**Temuan Utama** - Masalah dan tantangan yang dihadapi oleh mahasiswa akuntansi yang melaksanakan program internship pada masa pandemic covid-19, diantaranya adalah kesulitan berkomunikasi dengan kolega atau dengan staf lain, mengalami kurang interaksi sosial dengan penyelia, infrastruktur tidak memadai, kesulitan untuk fokus pada pekerjaan karena komitmen keluarga, serta adanya kesulitan dalam melaksanakan tugas yang diberikan oleh penyelia karena koneksi internet yang buruk. Sebagai salah satu solusi yang dapat dilaksanakan adalah dengan melaksanakan mixed internship program.

**Implikasi Teori dan Kebijakan** - Penelitian ini dilakukan pada mahasiswa jurusan akuntansi, dan karena penelitian tentang persepsi akan memungkinkan penjelasan subjektif. Penelitian ini memberikan masukan kepada mahasiswa, Institusi Pendidikan, Alumni, Lembaga Asosiasi Profesi, serta Institusi Mitra untuk meningkatkan kualitas program internships di jurusan akuntansi.

**Kebaruan Penelitian** - Penelitian ini dilakukan pada terhadap mahasiswa akuntansi yang melaksanakan program internships pada masa pandemic covid-19.

### Abstract

**Main Purpose** - This study aims to find out the problems and challenges faced by accounting students who carried out internship programs during the Covid-19 pandemic and find solutions to the problems faced.

**Method** - The survey was conducted by distributing questionnaires to 92 accounting students who carried out internship programs in Indonesia.

**Main Findings** - Problems and challenges faced by accounting students carrying out internship programs during the COVID-19 pandemic, including difficulty communicating with colleagues or other staff, experiencing lack of social interaction with supervisors, inadequate infrastructure, difficulty focusing on work due to family commitments, as well as challenges in carrying out tasks assigned by supervisors due to poor internet connection. As one solution that can be implemented is to carry out a mixed internship program.

**Theory and Practical Implications** This research was conducted on students majoring in accounting and because research on perceptions would allow for a subjective explanation. This research provides input to students, educational institutions, alumni, professional association institutions, and partner institutions to improve the quality of internships in the accounting department.

**Novelty** - This research was conducted on accounting students who carried out internships during the COVID-19 pandemic.

**Keywords:** Accounting, covid-19, mixed Internship program

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## **INTRODUCTION**

The Covid-19 outbreak has had a significant impact on the whole world. The outbreak with a high transmission rate has infected 1 million people worldwide. According to WHO (2020), COVID-19 is an infectious disease caused by the most recently discovered coronavirus. These new viruses and diseases were unknown before the outbreak began in Wuhan, China, in December 2019. COVID-19 is now a pandemic affecting many countries globally.

WHO (2020) also states that people can catch COVID-19 from other people who have the virus. The disease is spread mainly from person to person through tiny droplets from the nose or mouth, which are released when a person with COVID-19 coughs, sneezes, or talks. These droplets are relatively heavy, do not move far, and quickly sink to the ground. People can catch COVID-19 if they inhale these droplets from a person infected with the virus. So it is essential to keep at least a 1-meter distance from other people. These droplets can land on objects and surfaces around the person, such as tables, doorknobs, and handrails. People can become infected by touching these objects or surfaces, then touching their eyes, nose, or mouth. Because of this, they are washing hands regularly with soap and water or cleaning with an alcohol-based hand rub is very important.

Due to the high transmission rate, many countries have imposed lockdowns. As one of the countries affected by this outbreak, Indonesia has implemented a policy similar to the term Large-Scale Social Restrictions (PSBB). The PSBB, which was initially implemented in DKI Jakarta, has finally been implemented in several Indonesian cities with many COVID-19 cases.

The PSBB, which emphasizes physical distancing rules, has had a tremendous impact on all sectors of life. Rules to always keep your distance and stay away from crowds caused some sectors to stop. The economic sector, especially trade, is affected by this outbreak. Shopping centers and shops open and close according to the PSBB rules in their respective cities. Due to this policy, the income of business owners is drastically reduced.

Likewise, with the education sector, the implementation of PSBB requires educational institutions to temporarily stop face-to-face teaching and learning activities and replace them virtually / online. The online/online learning policy had to be carried out because it was the best choice to prevent all parties involved in the learning process, namely teachers/lecturers, students/students, education staff, and others, from being exposed to this epidemic. The online learning policy is not without obstacles because it was noted that there were several obstacles encountered by teachers/lecturers, students/students, and educational institutions during the implementation of this emergency program. In research (Syah, 2020), it is explained that there is a problem variance that can hinder the effectiveness of online learning methods, including (1) limited mastery of technology and information by teachers and students, (2) inadequate facilities and infrastructure, (3) access limited internet, and (4) and unprepared budget provision.

On the other hand, graduate students are expected to have adequate skills to enter the business world, including adapting to the actual new work environment and skills in their field of expertise. One of the programs at the university to facilitate the achievement of graduates is the Field Experience Program (PPL), or what is called the internship program. Then, through this internship program, it is hoped that students can gain new knowledge not previously obtained in lectures to provide feedback to the university as input in curriculum development. The internship program for students majoring in accounting can be carried out in various business entities, including Government Offices, Public Accounting Firms, Hospitals, Consulting Service Companies, BUMN, Private Companies, and others.

Research has been conducted on accounting students at UUM regarding student perceptions regarding the gap in audit expectations. The results showed a significant change in student perceptions after the internship program (Azham et al., 2008). It was further explained that this internship program can still complement auditing education because it is an ideal way to expose students to

professional problems and gain better insight into an auditor's actual performance and duties.

The implementation of the internship program at this time is somewhat different from normal conditions because currently, in Indonesia, even as many as 189 countries in the world have confirmed cases of Covid-19 transmission (BBC News Indonesia, 2020). So that this pandemic affects the implementation of the internship program, this is due to a policy issued by the government in the form of large-scale restrictions in almost all provinces to break the chain of covid-19 spread in Indonesia.

During the Covid-19 pandemic, Nizam said that education underwent a significant transformation, where education must be flexible, adaptive, self-directed, creative, character, and complex problem solver. This is in line with the government's program Merdeka Learning: Merdeka campus. Nizam further explained that the Merdeka campus program would allow students to carry out learning activities outside of campus, such as doing internships, projects in villages, teaching in schools, student exchanges, research, entrepreneurial activities, independent projects, and humanitarian projects (Rustandi, n.d.).

This study will discuss the problems and challenges faced by students who carry out internships programs during the COVID-19 pandemic. The formulation of the problem in this study are:

1. Problems and challenges faced by students implementing the internship program during the Covid-19 pandemic.
2. Solutions to problems encountered during the implementation of the internship program during the Covid-19 pandemic.

The internship program or what is referred to as apprenticeship in the Regulation of the Minister of Manpower of the Republic of Indonesia No. 36 of 2016, is part of an integrated job training system between training in training institutions and working directly under the guidance and supervision of instructors or workers who are more experienced in the production process. Goods or services in the company, in order to master specific skills and expertise. The internship program hopes to help students determine their unique abilities and feel whether the chosen profession is suitable (Paine, 2017).

Internships can be done directly (in person) and indirectly (virtual internships). Internships are carried out directly by coming to the place of implementation of the internship and doing tasks under the direct guidance of the supervisor. Meanwhile, indirect internships or virtual internships are internships that are carried out online or remotely. In practice, a virtual internship person is placed in a company and has a supervisor. However, communication with the supervisor is carried out through virtual methods, such as video calls, phone calls, emails, and instant messages (Virtual Internships, 2018). Virtual internships are a viable approach to success in providing students with up-to-date and relevant digital curation knowledge and skills and ensuring that the internship program at the institution is not limited to one particular geographic location.

Based on research (Chow et al., 2018) which proposes the conceptual framework of the internship program for accounting students in Malaysia, it is explained that there are several independent constructs from three actors, the first independent construction for employers is infrastructure, selection process, supervise-coach, which the two independent constructs for educational institutions are from the academic field, evaluation criteria, communication and planning before the start of the internship, then from the student's perspective are attitudes, skills, and knowledge.

Working virtually or remotely, according to Mungkasa (2020), has the following weaknesses/disadvantages/challenges:

1. Economic Dimensions of Management
  - a. Limited direct learning enrichment (on-the-job) and reduced direct knowledge transfer
  - b. Limited interaction with leaders that can have an impact on career
  - c. Feeling isolated from office social networks
  - d. Feeling unwelcome by co-workers
  - e. Increased household costs, both electricity, credit, and others
  - f. Duplication of work equipment at home and in the office
  - g. Not enough space, as well as a supportive atmosphere to work at home
  - h. Availability of adequate regulations
2. Environmental Dimension – Technology
  - a. No or lack of adequate internet quality, including reliable electricity availability

- b. Incomplete device or lack of technical support
- 3. Social Dimension
  - a. Difficulty distinguishing between work time and personal affairs
  - b. Working longer than the standard time

Kniffin et al. (2020) state that the massive, sudden, and mandatory shift (for many employees) to Work From Home has required employees to adapt. The following are the impacts and problems of holding work from home according to Kniffin et al. (2020), including; employees who are forced to work virtually for team projects are required to navigate indirect and direct conflicts that can result in decreased performance, tend to lead to burnout, deviant behavior, and withdrawal, tend to hinder social connections and in turn, negatively impact the mental and physical health of employees, increased job demands and reduced resources tend to cause more significant stress among employees.

## METHOD

This study aims to discover the problems and challenges faced by accounting students who carry out internship programs during the COVID-19 pandemic. The survey was conducted by distributing questionnaires to 92 students who completed the internship program

from January to June 2020. The questionnaire was arranged in two parts consisting of questions containing primary student data and then regarding students' perceptions of the problems and challenges during the internship program. After the data was collected through a questionnaire, data processing was carried out and analyzed to interpret the results. From the results of the data analysis, conclusions can be drawn and can provide helpful recommendations for the implementation of the internship program in the future.

## DISCUSSION

Based on the purpose of this study, which was to find out the problems and challenges faced by accounting students who carried out the internship program during the covid-19 pandemic, the questionnaire distributed via google form was addressed to 92 students consisting of 31 women and 61 men. The implementation of the internship program is spread across several types of companies, including Public Accounting Firms, Government Agencies, Public Sector Companies, Private Companies, and other companies. Table 1 presents the demographic information of the respondents who were sampled in this study.

Table 1  
Demographic Information

Item		Frequency	(%)
Gender (Student)	Male	31	33.7
	Female	61	66.3
Types of companies (Internship providers)	Accounting/audit firm	26	28.3
	Commercial	16	17.4
	Government agency	35	38
	Others	15	15.2

Source: processed data, the year 2020

## Internship Program Problems and Challenges during the COVID-19 pandemic

In the internship program from February to mid-March 2020, students can carry out internships under normal conditions. Namely, they can work by going directly to partner

institutions and doing everyday activities following their supervisor's directions. However, in the mid-March 2020 period, the PSBB policy began to be issued so that all agencies could not work in the office. This resulted in students who were carrying out the internship program also

having to follow company policies. Although constrained by the Covid-19 pandemic, students still have to fulfill their obligations to complete the internship program. So that in this period, students are divided into several groups, namely students who work at home (WFH), work in offices (WFO), and those who do not work (NW).

Based on the results of distributing questionnaires to 92 students who carried out the internship program, several problems and challenges were obtained during the COVID-19 pandemic. In summary, respondents' answers can be presented in table 2.

**Table 2**  
**Internship Problems and Challenges**  
**during the COVID-19 pandemic**

<b>Item</b>	<b>Frequency (%)</b>
1) Difficulty communicating with colleagues or other staff	62 67.4
2) Lack of social interaction with supervisor	58 63
3) Inadequate infrastructure (such as internet data, printers)	56 60.9
4) Difficulty focusing on work due to family commitments	55 59.8
5) Difficulty in performing tasks assigned by a supervisor due to poor internet connection	54 58.7
6) Lack of data or physical records from audit clients	44 47.8
7) Difficulty to focus on work because the work station is not close to home	33 35.9
8) Fear of not being able to meet the expectations of entrepreneurs	33 35.9
9) Difficulty communicating with supervisor	27 29.3

Source: processed data, the year 2020

From the results of distributing questionnaires to respondents, around 67.4% stated that the problems faced during the internship program at home or work from home were difficulties communicating with colleagues or other staff. Then about 63% stated that the problems they faced when carrying out their internship at home (WFH) experienced a lack of social interaction with their supervisor. Then about 60.9% said the infrastructure was inadequate, around 59.8% had difficulty focusing on work due to family commitments, around 58.7% had difficulty carrying out the tasks assigned by the supervisor due to poor internet connection. Furthermore, other

problems are in the form of lack of data or physical records from audit clients, difficulty in focusing on work because the work station is not close to home, fear of not being able to meet employer expectations, difficulty communicating with supervisors, difficulty communicating with audit clients, unfamiliar with applications online, as well as uncooperative audit clients.

The above conditions are in line with the results of Pandey's research (2020) that working from home brings several adverse impacts as follows:

1. Being separated from colleagues and superiors

2. Working from home can cause much disturbance
3. Making employees detached and having a feeling of being independent

With the community and the company, d) it takes commitment and dedication to self-motivation and being proactive, agile. Tenacious person, e) creating cultural differences with employees who work in the office, f) lack of communication and kinship with the company, g) low reliability and retention employees, h) it is difficult to manage

and maintain accountability of employees working from home leading to a significant loss of productivity and motivation.

### Positive things about internship during the COVID-19 pandemic

Based on the results of distributing questionnaires to 92 students who did the internship, several positive things were obtained during the COVID-19 pandemic. In summary, respondents' answers can be presented in table 3.

**Table 3**  
**Internship Benefits during the COVID-19 pandemic**

Item		Frequency (%)
1) Save money (ex: travel expenses, buying food outside, rent)	83	90.2
2) Time flexibility	71	77.2
3) Less travel time to the office	51	55.4
4) More time	29	31.5
5) Learn to be independent so that you can improve yourself,	26	28.3
6) Higher productivity	11	12.0
7) Able to work more hours	9	9.8

Source: processed data, the year 2020

Based on the results of distributing questionnaires, students stated that they still get positive things when carrying out internships during the Covid-19 pandemic, including savings in terms of expenses, which they usually have to pay for transportation to get to the internship program location. Because in this condition they do not need to pay these costs to reduce travel costs. Then another good thing is that they feel the flexibility of time. They can manage their working time according to their abilities tailored to their activities without reducing their obligations in carrying out the internship program. Another positive thing that students feel while carrying out WFH is the savings in travel time to work because usually, they have to take travel time into account every day. In addition, they can still get positive things even though they have to carry out internships during this Covid-19 pandemic including they can still gather with their families and closest people, they are required to be able to work

independently so that even though they have to work at home, they still have to work at home. Can improve their skills in their area of expertise.

### Competencies obtained from the Internship Program

Based on the results of distributing questionnaires to 92 students who carry out the internship program, several competencies that students can obtain after they carry out the internship program include:

1. Work in a Team
2. Communicating with Leaders, Work Partners, Clients, Taxpayers, Suppliers
3. Learn to be responsible and professional at work
4. Learn discipline, time management, work, and think quickly and precisely
5. Honesty

6. Passion for working, confidence, able to work under pressure, adapt to the work environment

Then, in addition to the competencies in the form of improving soft skills above, there are several technical competencies obtained, including:

1. Skills using SAP applications, understanding the accounting and tax cycle in real
2. Understand how the audit cycle in practice,
3. Reading financial statements and analyzing transaction evidence.
4. Operate SAP
5. Understanding the SIPKD application
6. Using the e-invoicing application
7. Use of the E-SPT application

Similar findings from (Maelah et al., 2014;) conducted on the three stakeholder groups of the internship program show that internships provide students with both technical and soft skills needed by the market. However, the average scores and rankings differ among students, universities, and employers. Experience working in internship programs also significantly influences student plans after graduation and provides a higher overall satisfaction in gaining educational experience and improving soft skills (Wesley Routon & Walker, 2019). The same thing is explained in research (Albu et al., 2016) that the internship program has positive consequences for improving students' skills and competencies in terms of theoretical knowledge practice, technical competence, and personal competencies such as working in a team and good communication skills. Similar research conducted by (Crisostomo 2015) explains that students' experiences in internship programs help students increase their knowledge of auditing, accounting, reporting, management accounting, government accounting, financial statement preparation, and interpretation and evaluation of financial statements. The results of this study explain that students' perceptions of increasing knowledge in tax accounting state "neither agree nor disagree."

### **Solutions to problems faced during the Covid-19 pandemic**

Based on the description of the problems obtained from the results of distributing questionnaires to respondents, it can provide an

illustration that the internship program allows for work arrangements in the office (WFO) or WFH depending on the environment in which the internship program is implemented and the readiness of partner institutions related to the commitment to discipline in implementing the Health protocol.

Research conducted by (Zehr & Korte, 2020) explains the practical implications of the results of his research that both students and supervisors will benefit more if, prior to the implementation of this internship program, they are given training or preparation so that both universities and partner institutions can collaborate to understand each other.

Work from the office can be applied to internship activities because both students who carry out internships and partner institutions apply health protocols in a disciplined manner. Then Work from Home can be implemented by providing complete directions at the beginning of the internship, but this WFH is not fully implemented at home. Because students still need to go directly to the field to gain hands-on learning experience in the world of work, for example, in 1 week, they continue to carry out internship activities at the company directly two times, where the first day is to provide direction related to activities that must be done at the company. Then at the end of the week students return to partner institutions to evaluate what has been done. So that students do not lose the opportunity to gain learning experience on the job.

Research conducted by (Bhattacharya & Neelam, 2018) found that at various stages, the quality of an internal mentor-exchange apprenticeship program (as defined by leadership exchange theory) and task characteristics demonstrated by autonomy, task variety, task significance, and performance feedback determine internship performance. This study found that the intrinsic abilities of the apprentices, such as critical thinking skills and learning orientation resulted in improvements.

The monitoring process is also carried out on students by checking daily notes during the internship process. Monitoring of internship activities can be done online using technology and information networks or offline by the Advisory Lecturer on the campus. The Supervisory Lecturer periodically holds

meetings with Supervisors from partner institutions to find out the development of knowledge and skills acquired by students. Research conducted by (Thibodeaux & Martin, 2018) explains that there needs to be an alignment of internship activities with state standards, supervision and support in online learning environments, collaborative opportunities, and the overall design of internships.

Research (To & Lung, 2020) identified that supervisor support has a substantial and significant impact on satisfaction in the internship program. In addition, research findings indicate that organizations must pay great attention to one of them by appointing a suitable supervisor who can provide appropriate tasks for internship program activities, guide and facilitate social interaction between internship participants and other employees. The same thing is explained in the results of research (Renganathan et al., 2012), showing that students view learning through practical experiences during internships positively. Other factors related to the operation and administration of the organizers are the University, and the role played by the company as the host is also an essential factor in determining the success of the industrial internship program.

Evaluation for internship activities needs to be carried out to determine whether the internship activities have been carried out following the terms of reference prepared at the beginning of the activity. The evaluation stage can be carried out online using technology and information networks, and students prepare reports on the implementation of the internship following the guidelines set at the university. The preparation of the report through a process of guidance with the Advisory Lecturer and Supervisor, the report is expected to provide a detailed description of all activities carried out by students during internship activities.

## RECOMMENDATION

Based on the results of previous studies that have been described in the previous section, one of the solutions that can be offered to overcome the problems and challenges faced by students who carry out the internship program is

to carry out a mixed internship program. So, even in unexpected situations such as the COVID-19 pandemic, students can still safely carry out one of their obligations to participate in the internship program. This mixed internship program is carried out with a traditional and virtual approach. Its implementation requires the role and support of various parties, namely educational institutions, partner institutions, professional association institutions, alumni, and students.

## CONCLUSION

The purpose of this study was to find out the problems and challenges of accounting students in implementing the internship program during the covid-19 pandemic, so it can be concluded that there are several problems and challenges experienced by students, including difficulty communicating with colleagues or with other staff, experiencing a lack of interaction. Social relations with supervisors, inadequate infrastructure, difficulty to focus on work due to family commitments, and difficulties in carrying out tasks assigned by supervisors due to poor internet connection.

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