

# Research on Improving the Internship Quality for Accounting Students at Applied Universities: A Case Study of Baise University

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**Abstract:** Applied universities focus on cultivating professionals who can adapt to real-world work environments. Internships are crucial for students to gain practical experience and apply theoretical knowledge, especially in competitive fields like accounting. This paper examines the specific internship challenges faced by accounting students at Baise University, and proposes strategies to improve internship quality. Key measures include enhancing understanding of internships, refining talent cultivation programs, fostering school-enterprise collaboration, strengthening faculty development, and improving evaluation systems to ensure better career preparation.

**Keywords:** Applied Universities; Accounting; Internship Quality; Baise University

## 1. Research Background

The expansion of higher education enrollment in China since the early 21st century has significantly increased the number of university graduates, intensifying employment challenges. Employers now emphasize comprehensive skills and work experience, making internships critical for improving students' practical abilities and competitiveness. Internships bridge the gap between academic learning and real-world application, allowing students to integrate theory with practice and gain valuable experience for future employment [1].

Despite their importance, issues in internship processes—particularly for finance and accounting students at application-oriented universities—have undermined effectiveness. Internship quality directly affects student education and employability. Addressing these challenges is vital in finance and accounting,

where graduates are expected to possess diverse and market-relevant skills.

Research indicates that employers prioritize comprehensive abilities, growth potential, and moral character over academic performance [2]. To meet these demands, universities must align internship programs with industry needs and economic trends. However, problems with internship scheduling, content design, and university-industry collaboration have limited the impact of initiatives such as simulation training and ERP experiments.

At Baise University, finance and accounting programs—including Accounting and Big Data, Financial Management, and Auditing—are core disciplines of the School of Business Administration. These programs use a centralized internship model, which involves ‘explanation of the centralized internship model’, with stages such as cognitive internships, professional observations, and on-the-job training [3].

Internships for financial management and auditing students occur during the seventh semester (eight weeks), with on-the-job internships extending across the seventh and eighth semesters (four weeks each). Preparations begin in the sixth semester, setting objectives, defining tasks, and organizing guidance teams. During internships, students submit weekly logs, report progress to supervisors, and receive workplace evaluations. Host organizations assess professional attitudes and skills, while instructors evaluate overall performance through reports and task completion [4]. Supported by institutional leadership and collaboration, these internships improve teaching quality and standardize management practices.

## 2. Challenges and Strategies for Improving Internship Programs

Despite improvements at Baise University,

several challenges persist in the internship program for accounting majors. It is crucial for us, as a university, to address these challenges. First, many students, especially those from the post-2000 generation, view internships as formalities rather than valuable learning experiences. This attitude and focus on short-term financial gain or graduate school preparation leads to poor engagement and early exits. Additionally, students often lack clarity about internship objectives and job roles, misaligning their placements with career interests and skills, which can limit their understanding of financial management.

Second, securing quality internships remains difficult, as companies are often reluctant to assign interns to sensitive tasks, leading to limited hands-on experience. Furthermore, supervising faculty often needs more practical industry experience, affecting their ability to offer effective guidance. Some students also need to correct evaluations, diminishing the credibility of the internship assessment process. To improve outcomes, universities should foster stronger business partnerships, invest in faculty development, and establish transparent evaluation systems aligned with students' academic and career goals.

### **3. Strategies for Improving the Quality of Internships**

The goal of the internship program is to bridge theoretical knowledge and practical skills in accounting and finance. To enhance outcomes, universities must focus on several key areas.

#### **3.1 Raising Awareness of Internship Importance**

Universities should shift the focus from purely theoretical education to recognizing practical experience as a core learning component. Clear expectations should be set, and personalized internship plans should be developed in collaboration with students and host organizations.

#### **3.2 Enhancing the Curriculum**

Universities should offer diverse electives that incorporate international accounting skills, ethical practices, and global perspectives to meet global demands for accounting professionals. A flexible curriculum with practical teaching components can help bridge the gap between academic learning and real-

world applications.

#### **3.3 Strengthening School-Enterprise Cooperation**

Strong partnerships with industry are essential for practical training. Universities should develop long-term internship bases, which are established relationships with companies that consistently offer internships, and innovative cooperative models that integrate education with industry needs, enhancing student adaptability and job preparedness.

#### **3.4 Strengthening Faculty Development and Internship Evaluation**

On-campus mentors, often lacking practical experience, should undergo regular training and engage in industry exchanges to improve their guidance. Internship evaluations should be diversified, incorporating peer reviews and feedback from host organizations to assess student performance comprehensively. Additionally, real-time feedback and targeted guidance throughout the internship can help students adapt and improve, ultimately ensuring a more meaningful learning experience.

By implementing these strategies, universities can enhance internship quality, ensuring students are better prepared for the workforce.

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