



Article Internship of Accounting Students in the Form of E-Learning: Insights from Poland

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Abstract: The COVID-19 pandemic has imposed on us not only e-learning with higher education providers, but also triggered considerable difficulties in organization internships. Institutions and enterprises that used to be eager to take interns have refused to do so. In these conditions, the key objective for the Faculty of Management at the UTP University in Bydgoszcz was to organize e-internships to ensure a working environment similar to the real working conditions of the accounting department. A new internship program was developed that implemented the assumptions of active learning, by virtue of the case study approach, computer-based learning environments, and a comprehensive task simulating the work of the accounting department in the form of a multi-step project. The key objective of this article is to present the results of research in the form of a survey on how the students majoring in Finance and Accounting perceive the proposed internship method. The results show that an internship in the form of e-learning with the proposed education methods is appreciated by the students. E-learning does not necessarily have to be less effective than traditional learning. The use of platforms and the selecting of adequate methods can enhance the activity of students, supporting self-education and independent task performance.

Keywords: e-learning; accounting education; COVID-19; internship; higher education

1. Introduction

An essential part of the education program offered by providers of higher education is an internship, which creates a real work environment wherein students can develop the knowledge and skills acquired with hands-on experience. Internships create conditions for practical training, and are regarded as a key element in enhancing employability, as they help graduates acquire the work-related skills demanded by employers [1].

The COVID-19 pandemic and the restrictions introduced in respective countries have not only imposed e-learning on higher education providers, but also triggered considerable difficulties in the organization and implementation of internships. This concerns especially the Finance and Accounting major, for which, naturally, internships are held in servicerendering enterprises, with local authorities, and in the accounting departments of various companies. When exposed to the pandemic, many enterprises and institutions, having to limit contacts between people, introduced shiftwork or "hybrid" work. A substantial group of administration and office personnel have since been mostly working from their home office. Due to these limitations, organizations and enterprises that, in most cases, used to be eager to take interns, have refused to do so. For Universities, this poses a big problem. The regulation introduced by the Minister of Science and Higher Education obliges the higher education providers to follow a full education program, including internships.

Under these new difficult conditions, the challenge of organizing internships for B.A. students majoring in Finance and Accounting was faced by the Program Committee of the Faculty of Management at the UTP University in Bydgoszcz. Taking up the challenge, it was assumed that internships would be provided by academic teachers with practical



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Copyright: © 2021 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (https:// creativecommons.org/licenses/by/ 4.0/). accounting experience, e.g., accounting enterprise owners or employees. The key objective was to organize internships in the form of e-learning (e-internship) to ensure a working environment similar to the real working conditions of the accounting department or accounting enterprise, and, as a result, ensuring the quality of education for that part of the study program at an unreduced level in relation to the traditional internship. This was a particularly difficult task, as teachers were not trained in online pedagogies. Yet another challenge involved providing internships that would ensure active student participation.

E-learning is an important part of the educational system in the 21st century [2]. It can be considered as a natural evolution of distance learning, and means adopting electronic educational technology in the learning and teaching process [2–5]. E-learning covers a wide set of applications and processes, such as web-based learning, computer-based learning, virtual classrooms, and digital collaboration [6]. E-learning can deliver the content in different forms; for example, lectures/videos on-demand, multi-media components [3,6], various types of electronic files, or as online lectures and courses. Two content delivery modes can be used: online, where the teachers and students meet at the same time, and offline, when educational materials have been made available in advance on the e-learning platform and students can use them at any time. E-learning places fewer restrictions on learning [7] as students can learn in any place (online and offline modes) and at any time (offline mode).

E-learning is a new and ground-breaking approach to serving the needs of learners [8]. However, the results of studies on the effectiveness of e-learning education for economics majors are ambiguous [9]. Many recent studies point to there being no essential differences in learning outcomes for online, hybrid, and traditional accounting students, and even suggest an advantage in distance learning over face-to-face learning [10,11].

According to some studies, the quality of e-learning education depends on the course contents and the students' qualities [12–15]. The authors assume that pandemic-imposed e-learning does not always translate into a decrease in the quality of education, and that it can be appreciated by students. The abovementioned factors on which the quality of education depends must also include a selection of the most adequate teaching methods, as well as preparation, involvement, and the approach of the teacher to the students.

The key objective of this article is to present the results of a survey on how the proposed internship method is perceived by those students majoring in Finance and Accounting at the Faculty of Management of the UTP University in Bydgoszcz, in the second and the third year of their B.A. program. The results of the empirical study are preceded by indicating the teaching methods used by accounting students for internships and those recommended in the literature, discussing the internship method, the contents, and the formative assessment that was used to assess student performance and progress.

2. Teaching Approaches and Methods Recommended in Accounting Education

The approach to accounting education and the methods most frequently pointed to in the literature, and recommended by various international and domestic accountant associations, cover:

- Active learning approach;
- Case study method;
- Computer-based learning.

Active learning has been strongly recommended in accounting education as a very effective teaching method for more than 30 years [16–18]. The participatory approach to teaching results in positive outcomes for students, and optimizes learning [19–23].

An active approach makes it possible to keep students engaged in the learning process and to ensure feedback, as a very important part of the education process [24,25]. Active learning techniques in accounting courses provide students with an enhanced opportunity for learning and for having a better sense of the actual work of accountants [26].

Case studies are considered one of the most important methods supporting active learning and, as such, they are promoted to encourage accounting students to become active

and independent learners [27–34]. In particular, the students consider real-life case studies, as these effectively supplement their accountancy tutorials [35]. Stanley and Marsden [36] have shown that solving real-life cases develops the ability to ask questions, to work in teams, and to solve real problems. In the accountant's education, case studies and real-life cases are used to reflect the actual work of accounting departments or accounting firms. Although studies by Stejskalowa et al. have demonstrated that the use of real-life case studies in accounting is more effective than applying hypothetical examples, case studies can be successfully combined with the simulation-based approach [37].

In order to perform their tasks, accountants use financial and accounting software, which is one of the reasons why computer-based learning (CBL) and information technologies (IT) have been a recommended teaching approach for educating accountants for many years. As early as 1995, the International Federation of Accountants (IFAC) was stressing in the International Education Guideline No. 11 (Information Technology in the Accounting Curriculum) that technology needs to be a key component in the accounting curriculum. This guideline was adopted without modification by the American Institute of Certified Public Accountants in 1997, revised in 1998 and 2002, and it is now known as Education Practice Statement 2 [38]. The importance of having IT skills for the accounting profession was also confirmed by the Pathway Commission [39].

In addition, many scientific studies highlight that Information Technology and Information Systems are very important components of accountancy curricula, and that IT skills are one of the most desired skills for accountants [40,41]. According to a study by Halabi et al. [42], who compared the effectiveness of computer-assisted learning to a traditional face-to-face lecture, computer-assisted learning is more interesting and stimulating than other methods of instruction, and it is an easy way to learn. The importance of presenting accounting principles in the IT environment is underlined by Jaijairam, who claims that *"presenting accounting principles in student-centered and computer-based learning environments can demonstrate the practicality and necessity of the subject, particularly as a foundation for many career options"* [43]. Chen et al. [44] stated that accounting educators should integrate the relevant IT topics into the traditional accounting core subjects, so that future professional accountants remain competitive and pertinent in the new and changing environment. Their findings indicate that new accounting graduates are expected by their employers to be able to use, e.g., spreadsheets, small business systems, and computerized accounting packages.

In addition to the teaching approaches and methods described above, multi-step projects are also indicated as important in accountancy education to help students better understand the accounting cycle, and develop the appropriate problem solving and technology skills [45].

When preparing the internship program, efforts were made to apply all of the abovementioned approaches and methods.

3. The Scope of the Internship Provision Method and the Students' Assessment

The coronavirus (COVID-19) pandemic has triggered huge changes in education at all levels. Universities have been searching for a way to use e-learning tools for executing framework syllabi, making the education process more involving and efficient, and enhancing the higher education system [3].

The internship is an important and a mandatory part of the Finance and Accounting education program for all students. As it is not possible for the students to serve their internships in a real accounting environment, the Faculty of Management of the UTP in Bydgoszcz has developed a program and organized internships in the form of e-learning; these approaches are a hybrid of online and offline, and are addressed to the second- and third-year students. The e-internship was provided in three periods: two-week internship for the second- and the third-year students in September 2020; four-week internships for the second-year students in December 2020 and January 2021, and four-week internships for the third-year students in January and February 2021.

3.1. The Scope and Internship Provision Method

The internship was supervised by the academic teachers of the Faculty of Management of the UTP in Bydgoszcz, with practical enterprise accounting knowledge and experience as accountants. It was held in the form of e-learning on the Microsoft Teams platform, with the use of the Rewizor GT finance and accounting program, as part of the integrated Enterprise Resource Planning (ERP) class package devised by Insert.

The internship supervisors used the case study method to facilitate combining the students' knowledge with practice of an enterprise operation. A comprehensive task was applied; a case study simulating the work of the enterprise's accounting department, developed by the internship supervisors and compliant with the multi-step project method's assumptions. The task used during the September internship of the second-year students simulated the work of the accounting department of a trading enterprise, while during the internship of December 2020 and in January and February 2021, it was a production enterprise.

During the online internship, the students:

- 1. Got to know the organizational structure, the subject of activity, and the organizational and legal form of the enterprise;
- 2. Got to know the policy and the accounting principles, the corporate chart of accounts, the principles of keeping accounting ledgers, asset recording, asset valuation methods, unit settlements, costs, revenues, and the principles of determining the financial result in the simulated enterprise;
- 3. Got to know the functions of the Rewizor GT finance and accounting program as part of the integrated ERP class package;
- 4. Identified information and document flow in the enterprise.
- 5. Took successive actions in the Rewizor GT system related to the execution of a comprehensive task. They created respective files and a chart of accounts plan, assigned economic operations, defined the connections between accounts and respective items of the balance sheet and profit and loss account, and generated different breakdowns (for a detailed breakdown of the students' tasks in the Rewizor GT system, see Table 1).

Finance and Accounting Program Module	Tasks					
Implementation data	entering the enterprise details determining the VAT settlement method defining the ledgers entering program parameter settings					
Files	supplier data entering institutions fixed assets					
Chart of accounts	entering the chart of accounts compliant with the accounting policy of the enterprise defining the control accounts and keeping subsidiary ledgers accounts to the first level of analytics entering the initial balance of the accounts; drawing up an opening balance					
Assignment and bookkeeping	assignment of economic operations resulting from the task performance					
VAT purchase register/VAT sales register	control of the correctness of the documents entered analysis of the value of the output and input tax					

Table 1. Students' tasks performed in the form of e-learning in the finance and accounting system.

Finance and Accounting Program Module	Tasks			
Sattlements	settlement of accounts			
Jettientents	balance confirmation			
	creating files for fixed assets			
Fixed assets transactions	fixed asset recording			
	defining depreciation schedules			
	calculation of depreciation			
	drawing depreciation table for a selected period			
Statements	defining the closing balance			
Statements	defining a profit and loss account in the calculation variant			
	drawing up JPK_VAT7 tax returns			
Tax returns	defining and drawing up tax returns; monthly CIT			
	advance payments			
	trial balance			
Breakdowns	bookkeeping journals			
	analysis of financial liquidity			

Table 1. Cont.

Source: own elaboration.

During regular online Microsoft Teams platform meetings, the internship supervisors explained successive sub-tasks to be executed as part of a comprehensive task to the students. Then, the students solved the tasks offline and unassisted, after which, during the scheduled online consultations, they discussed any problems with an internship supervisor. At the end of the online internship, the students provided breakdowns and reports developed in the finance and accounting program on Microsoft Teams, the accuracy of which was evaluated by the internship supervisor.

3.2. The Students Assesment

According to the internship supervisors, the case study method provided the students with the possibility of independently performing successive task stages, and the comprehensiveness of the tasks facilitated their understanding of a full cycle of economic events register, starting from recording the documents, through bookkeeping, and drawing up facultative breakdowns and obligatory reports.

To evaluate the work of the students, the formative assessment method was selected, which provided regular feedback to the interns and monitoring of their progress. The basic idea of formative assessment is that the central purpose of learning is to contribute to student learning through the provision of information about performance [46]. This helps to gather evidence for the purpose of improving student learning by providing teachers and students with continuous, real-time information that informs and supports instruction [47]. The formative assessment is viewed as an integral part of the teaching–learning process, and encompasses the following elements: shared learning targets and criteria for success, feedback that sustains forward learning, student self-assessment and peer assessment, student goal setting, strategic teacher questioning, and student engagement in asking effective questions [48]. In the formative assessment, teachers and students focus on learning goals and take action to move closer to them [49].

The formative assessment elements in the e-internship provided at the Faculty of Management of the UTP University of Science and Technology for students majoring in Finance and Accounting are presented in Table 2.

Element of Formative Assessment	Actions Taken in E-Internship					
Learning targets and criteria for success	Instructors explain to students the practice goals, tasks to be performed, and success criteria					
Dialog	Students and instructors conduct discussions, ask questions, use "brainstorming" in order to systematically carry out tasks					
Collaboration	Students pass on to instructors and exchange information about completed tasks Students exchange information on how to perform tasks and check the correctness of the results					
Feedback	The instructors provide students with feedback on the correctness of the task completion and the fulfillment of the agreed success criteria Students understand the goals they are pursuing and use the feedback to complete and correct tasks					
Adjustments for continuous improvement	Instructors constantly motivate students by adjusting tasks to their needs in order to achieve the set goals					

 Table 2. Elements of formative assessment adapted for e-practice.

Source: own elaboration.

At the beginning of the e-internship, students were informed about its goals, tasks to be performed, criteria for its evaluation, and the possibilities of communicating with the instructors. The instructors systematically assessed the work and progress of students, taking into account their ability to apply theoretical knowledge to perform practical tasks, reading and understanding documentation, their ability to correctly and accurately perform tasks, as well as their teamwork during the assigned parts of practical tasks. After each class, students sent the results of the tasks to the lecturers in order to obtain feedback on the correctness of the task completion. At the end of the internship, students prepared lists containing the results of the performed tasks. Then, they obtained feedback from the instructors, including the analysis of the results sent, which indicated possible errors and their causes, and the final evaluation of the practice.

In the opinion of the instructors, the use of formative assessment made it possible to systematically assess the students' progress, motivated them to work, and ensured the effective implementation of the next stages of the project.

4. Methodology of Students' Opinions Research

While developing an internship program in the form of e-learning for the students majoring in finance and accounting, the specific nature of the accounting course as well as the possibilities offered by e-learning platforms were considered. The persons responsible for e-learning internships considered the choice of the case study approach in combination with a multi-step project applied in a computer-based learning environment with the use of a finance and accounting program to be adequate. In their opinion, active learning was successful and engaging for the students in successive stages of a comprehensive task. In the opinion of the internship supervisors, good contact with students was achieved.

To confirm the positive observations made by internship supervisors, a survey study with students was launched.

The key objective of the empirical study was to get to know the opinions of the students in terms of the internship in the form of e-learning, mixed between online and offline approaches, as proposed by the Faculty of Management.

The goals included:

- 1. Getting to know the opinions of the students on the method of organization and e-learning internship;
- 2. Getting to know how the students perceive the internship supervisors;
- 3. Getting to know the students' opinions about the skills acquired throughout the internship;

- 4. Indicating the advantages and disadvantages of an internship served in the form of e-learning;
- 5. Indicating the issues that can be successfully covered in the form of e-learning and those which should be covered in a more traditional manner.

The following research questions were also asked:

RQ 1: Does the evaluation of the internship depend on the year of the studies?

RQ 2: Does the evaluation of the internship depend on the distance of the student's place of residence from the Faculty of Management?

RQ 3: Do students taking up a job during their studies value an e-learning internship higher than the others?

When asking the first question, it was taken into account that third-year students had completed a traditional internship in an accounting office or accounting department before the pandemic and could, therefore, compare it with the proposed e-learning internship, whereas second-year students did not have such an option.

When asking the second and third questions, they were guided by the results of the research provided in the literature, and the observations of the authors who have been teaching remotely for over a year. Studies by Ng [50] have shown that students who have other essential professional and family duties benefit from e-learning most. The students appreciate the flexibility in managing their schedule and avoiding travel [10], and the benefit of having the possibility of choosing the time and place of learning. Flexible teaching hours in distance learning allow students to combine study and paid employment [51]. Many regular-program students at the Faculty of Management take up a job that pays for their living, and apply for an individual course of study. Distance learning, which enables the student to be at work and participating in classes at the same time (as is confirmed by the experience of the lecturers), creates much greater possibilities for receiving credits than traditional learning, where the student must participate in person in classes provided at the University.

The study involved an online survey. The survey questionnaire included 8 closedand 6 open-ended questions. The closed-ended questions used a 5-degree Likert scale [52], where 1 stands for "definitely negative" and 5 for "definitely positive".

Additionally, the respondents were asked to provide the distance between their place of residence and the location of the Faculty of Management, and whether they have had a job during their studies.

The questions were divided into 5 groups. The first group of questions concerned the total score awarded by the students for the internship and its organization as distance learning, and the score awarded to the tutor/supervisor. The second group of questions was related to the evaluation of the internship supervisors. Responding to the fifth group of questions, the students were asked to evaluate the general skills acquired, such as groupwork, organization of own working time, independent solving of tasks, and specific content-wise issues related to accounting practice (the skill of keeping business records, finance and accounting program operation, etc.). The fourth group included questions concerning the opinions of the students on the advantages and disadvantages of the internship method, and the technical, mental, and health difficulties faced. The last group of questions addressed the students' recommendations in terms of an internship that can be successfully provided as e-learning, what they should definitely get to know in the enterprise, and if the form of internship matters to them.

The survey questionnaire was provided to the students via Google forms from 11 January to 5 February 2021.

5. Research Results

In the 2020/21 academic year, the number of students majoring in Finance and Accounting in the second year of studies was 100, and in the third year 93. The internships organized in the form of e-learning by the Faculty of Management of the UTP in Bydgoszcz were served by 36 second-year and 60 third-year students. The other students served their internship in a traditional manner; in accounting firms, or departments of finance and accounting of various enterprises and institutions. The survey questionnaire was properly completed by 33 second-year and 33 third-year students. Women accounted for 68% of the respondents and men for 32%.

5.1. General Evaluation of the Internship Method

Following the research objectives, the authors first analyzed the responses to the questions on the students' evaluation of the internship in the hybrid form of distance learning. The first question aimed at a general evaluation. The results are presented in Figure 1.



Figure 1. What score do you award to the e-learning internship?

In total, 47% of the students considered the internship as very good, and 32% good. Only 17% of the respondents awarded an average score, by which the classes were evaluated to be satisfactory, and only 4% of the respondents gave a negative score. A more detailed analysis shows that the opinions of the second- and third-year students do not fully overlap (Table 3).

Table 3. General evaluation of an internship in the form of e-learning by the second- and the third-year students.

Grade	Second-Year Students	Third-Year Students
5	61%	33%
4	30%	33%
3	9%	24%
2	0%	9%
1	0%	0%

Source: own study.

A higher score was awarded by the second-year students. In total, 61% of the respondents gave a very good grade, and the successive 30% described it as very good. Nobody considered it definitely negative or negative. Of all the third-year students, 33% graded the internship as very good, and the same number of interns considered it good (33%); 24% considered the internship method as on average satisfactory, and 9% negative.

The students were also asked whether the time allocated to the internship was optimally used, whether the internship ensured the possibility of the practical application of the theory, and whether the number of practical tasks and jobs to do was sufficient (Table 4). The answer "definitely yes" or "rather yes" to the first question was given by 45% and 39% of the second-year students, respectively. Slightly more skeptical were the third-year students (30% and 45% of the answers, respectively). In both groups of students, the appreciation of the possibility of applying the knowledge of theory in practice was slightly lower as well. It was considered to be definitely positive by 39% of the second-year students, and 21% of the third-year students. The answer "definitely yes" to the third question was given by 33% and 18% of the second- and third-year students, respectively; 48% and 45% of them were slightly less convinced. Only an insignificant number of the respondents provided a negative or rather negative response in terms of the internship.

Students' Opinion	Was the Internship Time Optimally Used?	Did the Internship Make It Possible to Apply the Knowledge of Theory in Practice?	Was the Number of Practice Tasks and Jobs to Do Sufficient?			
Second-year students						
Definitely yes	45%	39%	33%			
Rather yes	39%	39%	48%			
No idea	12%	15%	9%			
Rather not	0%	3%	3%			
Definitely not	3%	3%	6%			
Third-year students						
Definitely yes	30%	21%	18%			
Rather yes	45%	48%	45%			
No idea	15%	18%	12%			
Rather not	6%	9%	18%			
Definitely no	3%	3%	6%			

Table 4. Evaluation of the use of time, possibilities of practical use of the knowledge acquired and acquiring practical skills.

Source: own study.

Interesting observations can be derived by analyzing the results depending on the distance of the student's place of stay from the location of the Faculty of Management, the UTP. The internship was most appreciated by the group of students staying furthest from the headquarters of the Faculty of Management. The group of students living further than 50 km away awarded an average grade 4.5, and the group of students residing 16 km to 50 km gave 4.3; the average grade given by the students staying closer was 3.9 (Figure 2).



Figure 2. Evaluation of the internship depending on the distance between the student's residence and the location of the Faculty of Management.

A lower variation in the grade awarded to the internship is noted when considering the criterium of having a job (Figure 3). The e-learning internship was appreciated the most by the students who did not have a job prior to the outbreak of the COVID-19 pandemic and who have a job at present (an average grade of 4.5), those who used to have a job, and



then by those who lost their jobs due to the pandemic (the average grade in that group was 4.4). The lowest grade (4.1) was awarded by those students without a job.

Figure 3. Internship evaluation by students with a job and without one.

5.2. Evaluation of the Internship Supervisors by Students

The students also evaluated the internship supervisors. The students were asked to evaluate eight aspects of the attitude of the internship supervisor towards students, as well as the internship method (Figure 4). They appreciated the kindness of the tutor most; as many as 76% of them awarded very good grades. Then came punctuality, with 74% of such grades. The method of internship evaluation was also given a high grade. In terms of the possibility of communication and involvement, 68% and 64% of the students, respectively, awarded very good grades. Compared with the other aspects, the students least appreciated having to get to know the internship regulations: "only" 48% awarded very good grades. The way the knowledge was communicated was also undervalued, with "only" 53% of such grades. None of the criteria received a definitely negative grade from the students, while negative grades were sporadic (2–3%). As for all the criteria, almost 90% of the students agreed that the internship supervisors performed their responsibilities very well or well.



Figure 4. Evaluation of the internship supervisors by students.

5.3. Evaluation of the Skills Acquired

The questions concerning the evaluation of the skills acquired have been divided into two subgroups. The first subgroup included the questions addressing the practical skills in terms of the content-related aspects of accounting. The second subgroup of questions concerned soft skills. The responses include very high or high grades given in both question subgroups (Figures 5 and 6).



Figure 5. Evaluation of the practical skills acquired throughout e-learning internship.



Figure 6. Evaluation of the soft skills acquired throughout the online internship.

As for practical skills, acquiring the skills for completing the economic operations scored highest; 55% of the students claimed that they had acquired a very high level of the skills, and 29% claimed a high level. The students appreciated acquiring the skills of drawing up financial statements, tax returns, finance and accounting program operation, business trip settlement, and HR tasks with slightly less optimism. A very high grade for the skills acquired was given by 41% to 48% of the respondents, and a high grade was given by 29% to 38%. Of the practical skills, the students appreciated preparation for running a business the least; very good preparation was claimed by 23% of the students, good preparation 44%, while 24% considered the preparation to be average, and 10% considered it low or very low.

As for soft skills, the students appreciated task performance independence; 47% of the interns claimed that their acquisition of this skill was very high, and 35% claimed it was high. The students least appreciated acquiring groupwork skills (26% very high and 30% high grades). The acquisition of effective problem-solving, self-education, and own working time organization skills scored similarly: 77–79% very high or high grade indications.

5.4. E-Learning Advantages and Disadvantages

In the subsequent part of the questionnaire, the respondents addressed the questions of the advantages and disadvantages of an internship given in the form of e-learning. Figure 7 presents the percentage of student responses that pointed to the key advantages of the internship method. The above criteria were evaluated by the students as a big or very big advantage of an e-learning internship.



Figure 7. Online internship advantages.

According to the students, the most important advantage was adjusting the internship syllabus to the syllabus aspects of the Finance and Accounting major. In total, 91% of the respondents considered this a big or very big advantage. The other advantages are timeand money-saving due to, e.g., no need to travel to the internship destination and no costs of apartment rental (89% and 88% of the respondents, respectively). As an advantage, the students also pointed to the high involvement of the internship supervisors and the possibility of developing task performance independence (88% and 71% of the respondents, respectively, showing that it was a big or very big advantage of the internship method).

Figure 8 presents the key disadvantages of an e-learning internship that were considered either essential or very essential, according to the respondents.



Figure 8. Online internship disadvantages.

The most frequently chosen defect in the e-learning internship was a lack of contact with entrepreneurs. In total, 55% considered this a big or very big disadvantage. Slightly fewer (53%) of the respondents indicated a lower chance of getting either a proposal of probation or a job proposal. The same number of people indicated a lack of contact with group peers. The students cited lower possibilities of acquiring practical skills as compared with traditional internships least frequently. "Only" 39% of them consider this a big or very big disadvantage.

5.5. Online Internship Problems and Difficulties Faced

The successive questions in this group concerned the difficulties faced by the students throughout the online internship using Microsoft Teams (Figure 9).





The students considered a sense of isolation and no contact with other students to be big or very big difficulties associated with online internships (14% and 26% of the respondents, respectively); 8% of the students noted very big difficulties in focusing during tutorials, and as many as 21% considered the ability to focus as presenting big difficulties. The students also suggested that e-learning triggers health problems, e.g., backache; 9% of the respondents indicated very big difficulties with health, and 24% indicated big difficulties. Technical problems also presented an obstacle for online internships (e.g., with internet connection), with 21% of the respondents indicating big difficulties, and 6% very big difficulties. Relatively fewer problems were faced by students when doing the tasks while working online; 12% of the respondents felt that it presented very big difficulties.

5.6. Jobs to Do as E-Learning and/or in a Traditional Learning Process

For the final research objective, the authors asked the respondents to answer the question as to which aspects of the internship can be successfully covered in the form of e-learning, and which should be delivered in a traditional form. The responses are given in Figure 10. The analysis of the responses shows that, in the opinion of the students, almost all the aspects can be covered in the form of e-learning, or that the internship format does not matter to the respondents (more than 2/3 of the respondents). An exception was learning how to assign the economic operations or using the finance and accounting program; e-learning was selected by only 26% of the students, 41% of the respondents were against it, while for 1/3, it did not matter. As for learning how to assign the economic operations with the use of a finance and accounting program, the students preferred e-learning; only 22% of the respondents were for a traditional internship, and as many as 50% supported e-learning.

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discussing the accounting policy		11%	, D	329	%		299	%		17%
professional ethics	12%	17	%		33%		1	23%		15%
drafting tax returns		18	3%		32%			29%)	9
drafting financial statements	11%	18	%		35%			21%		15%
business trip cost settlement		21	%		27%		22	7%		15%
HR issues	8%	24	%		27%		2	.7%		149
fixed assets transactions	11%	14%	, D	3	38%		2	.1%		17%
traditional economic operations assignment	21	%	20)%		33%	6	11	%	15%
pnomic operations assignment in the program	11%	11%		29%			30%		2	20%

definitely in a traditional formit does not matter to me

- definitely online
- rather in a traditional form

0% 10% 20% 30% 40% 50% 60% 70% 80% 90% 100%

rather online

Figure 10. Issues that can be covered in the form of e-learning and/or in a traditional form.

6. Discussion

The COVID-19 pandemic has forced a change in the way knowledge is transferred and skills are shaped. In the case of e-internships for students of Finance and Accounting at the Faculty of Management of UTP, new methods of education were also introduced.

Internships conducted in a traditional way had a very general framework for their implementation, and the tasks assigned to students differed depending on the organization to which the student was assigned. Students completed an internship in real conditions, which made it possible to observe the work of an accounting office or accounting department of a company or institution in state or local government administration. The tasks performed by students as part of the internship included, first of all, getting acquainted with the accounting documentation and its circulation. The tasks entrusted included the filing in of documents, and the registration of documents in the IT system. Less often, students were entrusted with more responsible tasks, such as assigning documents, and under these circumstances, they were only of a specific type, such as purchase or sales invoices. They also did not prepare financial statements or other reports, did not close accounting periods, and did not prepare the opening balance. They could, at best, observe how such tasks were performed by other employees.

In the midst of the COVID-19 pandemic, some employers refused to accept interns majoring in Finance and Accounting. The necessity to ensure continuous education prompted the Faculty of Management at the UTP in Bydgoszcz to face the challenge of providing e-learning internships. Contrary to traditional practice, during the proposed e-internship, students had the opportunity to implement the entire project, starting from entering data about the company, through creating a chart of accounts, files of the contractor, employees' goods, etc., through the registration and accounting of economic events, and generating obligatory reports and additional reports. The scope and method of e-practice implementation, therefore, allowed the implementation of a full multi-stage project, simulating the work of an accounting office for a specific client. Compared to the traditional internship, new methods of education have been introduced, such as case studies, business simulations, multi-step projects, and computer-based learning. It was assumed that combining such an approach would engage students in the internship process and in accomplishing the learning outcomes. After the completion of the internship, the authors decided to involve the students in a study to get to know their opinions on the internship method proposed by the Faculty of Management.

The internship carried out in the form of e-learning, encompassing a case study approach, a multi-step project, and the use of finance and accounting software, was appreciated and positively verified by the students majoring in Finance and Accounting.

The results of the study coincide with the results of recent studies, mentioned in the introduction, by Mc Marthy et al. [11], Fortin et al. [10] and Grabiński et al. [3]. Almost 4/5 of the students considered the e-learning internship as either very good or good. The teachers were not previously trained in online pedagogies. The positive opinions of students about the e-internship confirm that the instructors did very well in conducting an internship in the form of e-learning, as was forced on them by the pandemic.

All three research questions were answered positively. It turned out that many more second-year students (91%) awarded a very good or good grade, as opposed to "only" 66% of the third-year students. One can assume that the discrepancies resulted from the fact that the third-year students had an earlier chance to enjoy a traditional internship with employers, and to appreciate its additional advantages. Determining the specific reasons for the discrepancies would, however, require an additional study. The e-learning internship scored higher with students living furthest from the location of the Faculty of Management. Slightly smaller differences in the assessment of internships occurred among students with a job and those without a job. A more detailed analysis (the results of which are not presented in this article) showed that students living further away and working more often than others cited benefits such as time- and cost-saving, which is in line with the results of the research carried out by Ng [50], Gavira and Omoteso [51]. It can be concluded that the students residing far away and having a job considered the subjective criteria and advantages while evaluating the internship method, rather than making an objective content-wise evaluation of the e-internship.

A detailed analysis of the responses leads to the conclusion that the positive opinions of the students were affected by the proper selection of education methods, such as case studies and multi-step projects, applied to a comprehensive solving of the simulation tasks in the IT environment. This facilitated the realization of the basic active learning assumptions via the effective engagement of the students in the internship process. The greatest advantages of the online internship listed by the students were adjusting the internship syllabus to the study syllabus and the use of the finance and accounting program, as well as the program being time-saving and money-saving, which is convergent with the results reported by Fortin et al. [10]. Some noted that interns with enterprises or accounting firms do not always have a chance to work independently with the program. After the internship, most students felt that they had acquired the skills for the practical use of the knowledge acquired from theory.

The study also shows that the internship supervisors were kind to the students, a fact that definitely created a good learning atmosphere, which is essential for the learning process and for being free from stress [53]. The engagement and the attitude of the internship supervisors were definitely factors that made the students eager to give positive feedback. This observation is consistent, inter alia, as recommended by the Jalobeanu [54]. Alongside the generally high appreciation of the internship and the advantages listed, the students did also indicate some disadvantages, especially a lack of contact with entrepreneurs and hence a lower chance of getting additional probation or a job proposal, and a sense of isolation and a lack of contact with peers, as well as problems with focusing and backaches.

7. Conclusions

To recap the results of the study, it can be said that an e-learning internship ensured continued education during the COVID-19 pandemic and helped realize the expected practical learning outcomes. It also satisfied the expectations of most students, and was appreciated by the interns. The use of a case study and multi-step projects in the computer-based learning environment strongly supports active learning, and coincides with the necessary changes in accountancy education that have been postulated for many years.

The results of the study also show that e-learning does not necessarily have to be less effective than traditional learning. The use of platforms and selecting adequate methods can activate students, support self-education and independent task performance, and, as a result, improve the effectiveness of the future education of accountants.

The authors express their hope that the conclusions drawn from the project and the results of the empirical study can facilitate the development of practical accounting tutorial syllabi in the form of e-learning, which is also necessary when facing a persisting COVID-19 pandemic and the subsequent changes taking place all around us.

Last but not least, the authors of the study note that the very positive general opinion about internships in the form of e-learning prompts the consideration of whether it is partially due to the fact that a traditional internship does not quite serve its purpose. To answer that question, it would be necessary to perform yet another study, especially considering that some of the third-year students were skeptical when evaluating the internship in the form of e-learning. While students will be able to complete the next part of their internship in a more traditional form in this or the next academic year, the authors intend to conduct another study to compare traditional practice with e-practice.

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