Influence of practical work experience on accounting students' professional development: Mediating role of internship and mentorship

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Abstract

The study examines the influence of practical experience on the development of potential accounting graduates' competencies, moderating the role of internship and mentorship. The study utilised an explanatory-correlational research design, anchored on positivist philosophy, to include 1551 final-year accounting students in Ghana's public universities. A structured questionnaire was used to obtain data. The study found that practical experience had a positive influence on the development of graduates' technical competence, implying that graduates' technical skills increase as they go through real-work practice. In a similarly vain way, practical experience had a statistically significant positive influence on the development of professional ethics. This means that graduates develop more ethics and values through practical work engagement. Contrarily, practical experience had a negative influence on professional skills development. The result implies that real work experience had no influence on soft skills development. Additionally, the study found that internships significantly moderate the relationship between practical experience and technical competence, with this relationship being stronger when the internship is compulsory. This indicates that graduates who had internships increased their technical competence. Internships also moderate the influence of practical experience on professional skills, with the relationship being weak when internships are made compulsory. Internships, however, did not significantly moderate the relationship between practical experience and professional ethics, demonstrating no impact of internships on ethics development. Finally, the study found that professional mentorship moderated the influence of practical experience on technical competence, professional skills, and professional ethics.. This conclusion implies that for accounting students who received mentorship services, the relationship between practical experience and the three other competencies was stronger. It is, therefore, recommended that universities include practical training programs in the accounting curriculum and introduce internship and mentorship programs to build robust practical knowledge, technical skills, professional skills, and professional ethics among accounting students in Ghana..

Keywords

Technical skills

Professional skills

Mentorship

Practical experience

Iinternship

Accounting education

Moderating role

1. Introduction

The accounting education is expected to equip students with the skills and knowledge necessary to effectively navigate and respond to the dynamic changes of the corporate environment. It is the expectation of stakeholders that an accounting graduate would be able to demonstrate a high level of confidence and practical knowledge in the workplace after completing accounting training at higher education. Graduates are expected to develop and acquire practical experience as they progress through the accounting education at the university. When prospective accounting graduates acquire the necessary practical knowledge and skills, they will be prepared for careers in accounting, including teaching, auditing, tax administration, advisory roles, and financial and cost accounting management in both governmental and non-governmental organisations in Ghana (Kwarteng &Servoh, 2022). Globalisation, technological progress, and changing regulatory requirements are all quickly changing the accounting profession. Jackling and De Lange (2009) and Albrecht and Sack (2002) contend that accounting professionals must possess advanced practical skills in conjunction with a solid theoretical knowledge base. Consequently, accounting education has progressively prioritised the incorporation of practical work experiences, such as internships and mentoring programs, into academic curricula (Bayerlein &Jeske, 2018).

Internship and mentorship programmes need to be integrated into accounting curricula to better prepare students for real-work practice experiences. This model supposes that students would be able to use what they had learnt in the classroom to acquire technical skills and cultivate professional behaviours that are important for success in the workplace (Gault, Leach, & Duey, 2010). Internships provide students with the opportunity to practice, demonstrate, and gain real-world job experience. Mentoring, which comprises guidance and support from well-experienced fellows and seasoned professionals, further improves the educational experiences of students. Mentoring provides students with insights into the requirements of the industry and encourages the development of communication skills, organisational abilities, values and ethical principles that strengthen their career progress (Hussain, Anwar, & Bano, 2022).

According to the International Federation of Accountants (IFAC), mentoring and internships are seen as significant tools for improving professional competencies. These competencies encompass critical thinking, technical competency, communication skills, and ethical awareness within the workplace.

When student trainees develop these competencies, it would cumulate to them acquiring practical experience. Practical experience is the fifth required professional competency proposed by the International Accounting Education Standard Board (IAESB). The practical experience learning outcome requires accounting graduates to use their accounting know-how to complete accounting assignments. It is, therefore, expected of every trainee accountant to possess real-work experiences (Borgonovo, Friedrich, & Wells, 2019; IAESB, 2017). The prospective accounting graduate will be able to acquire practical experience through internships, mentorship, placements, vacation attachments, simulation and other methods that will aid them in their success in the workplace. Higher education institutions which are training accounting students are required to allocate sufficient time for internships and mentorship so that students can gain practical experience. The time frame should be a lengthy and intensive period for students to gain the experience. This period should not be less than 12 months, depending on the institution's circumstances, and should be at least three years (IAESB, 2017). The development of professional competence among accounting students is a critical concern for universities and employers alike. As the accounting profession becomes increasingly complex, there is a growing emphasis on not only theoretical knowledge but also practical skills. Practical work experience, often acquired through internships and mentoring programs, is believed to bridge the gap between classroom learning and the demands of professional practice (Bayerlein & Jeske, 2018; IFAC, 2021). Although the significance of practical experience is widely acknowledged, there is ongoing debate over the extent to which such experiences contribute to the overall development of accounting graduates' competencies and the manner in which they connect. Furthermore, Hussain et al. (2022) note that our understanding of the mediating role of internships and mentorships in this connection remains incomplete. This is especially true in a variety of educational and cultural situations. In order to successfully design educational techniques that enable the transition from academic learning to professional practice in accounting, it is necessary to have an awareness of how practical experience impacts the acquisition of professional skills, values and ethics, where internship and mentorship serve as mediators. The study is motivated by the research hypothesis to measure whether there is any significant influence between practical experience and the development of technical competence, professional skills and values, as the mediators of internship and mentorship come into play. The study contributes to practical implications for curriculum engineering and adjustment, suggesting the inclusion of field-based training activities in the curricula. The detailed quantitative analysis provides an insightful lesson on the

influence of internships and mentorship programmes in developing robust professional values, professional skills, technical competence, ethics and attitudes among prospective accounting graduates.

2. Literature Review

2.1 Theoretical Framework

The paper was anchored on the experiential learning theory and supported by constructivism theory (Piaget, 1932; Vygotsky, 1978). Kolb (1984) introduced the experiential learning theory. The practice of experiential learning is supported intellectually by the Experiential Learning Theory (ELT). This study was in response to Dewey's request that educational innovation be guided by a theory of experience. ELT is a dynamic, holistic theory of experience-based learning and a multidimensional model of adult development. (Kolb & Kolb, 2005). This implies that the experiential learning theory is applicable in all areas of life, not just formal education classrooms. Owing to its holistic nature, the learning process functions at every level of human society, including the individual, group, organisation, and society at large. The experiential learning theory operates on two levels: the four-stage learning cycle and four separate learning patterns. The four-stage learning cycle begins with concrete experience, progresses to reflective observation, abstract conceptualisation and active experimentation. Concrete experience marks the learner's initial exposure to real-world or practice-based environments such as internships, fieldwork, or simulations. This is followed by reflective observation, where learners critically evaluate their experiences, drawing attention to gaps in understanding or performance. Through this reflection, learners engage in abstract conceptualization— generating new ideas or reinterpreting prior knowledge based on insights gained. The newly created or modified concepts inspire experimentation, in which the learner applies his or her ideas to the real world to observe the results (Kolbe, 1984). The theory hinges on the learner's internal cognitive processes. The theory holds the view that learning is the process by which knowledge is produced through the transformation of experiences, where newly acquired knowledge serves as the catalyst for the creation of new conceptions. Students are, therefore, expected to acquire knowledge in professional or industrial contexts. The ELT proposed that students should be actively engaged in problem-solving, circumstance analysis, simulation learning, digital-game learning, project-based learning, discussing and proposing solutions to business challenges. Students gain a deeper, more meaningful understanding of course concepts and how they operate in the real world when they have the opportunity to experience concepts firsthand. Students are expected to practise

the skills gained from the classroom and interact with real business customers through mentorship programmes. At the conclusion of the learning, students have a comprehensive understanding of the practical application of their learning (Slavich&Zimbardo, 2012). Experiential Learning Theory is relevant to this study as it directly informs the role of practical experience (e.g., internships and mentorship) in the development of key competencies: technical competence, professional skills, and professional values, ethics and attitudes, as outlined in the IAESB's International Education Standards (IESs). Also, the theory supports the broader argument that meaningful competency acquisition among accounting students requires not only formal instruction but also immersive, context-driven learning experiences. Consequently, ELT aligns strongly with the study hypotheses that seek toexamine how practical experience influences competency acquisition as moderated by compulsory internship and mentorship. The constructivist theory was propounded by Jean Piaget and Lev Vygotsky (Piaget, 1932; Vygotsky, 1978). According to the constructivism learning theory, instead of only taking in information passively, mentees (learners) actively create their own meaning and knowledge from their experiences (Brau, 2020). Clark (2018) noted that constructivism holds that learning is the act of assimilating new information into pre-existing knowledge structures in order to adapt to new experiences. By drawing links between newly acquired knowledge and their prior understanding, students actively engage with the subject and develop their understanding (Clark, 2018; Brau, 2020). The social constructivism theory contends that social interactions and shared experiences are how knowledge and comprehension are created (McDonald, 2018). According to this theory, social context plays a significant role in influencing how people comprehend and develop. It therefore means that learning should be an interactive, collaborative process in which people from different social contexts share and negotiate meaning. This implied that mentorship plays a key role in assisting students to develop practical experience. Furthermore, social constructivism emphasises how crucial it is to scaffold, or offer assistance and direction, to mentees as they learn new ideas in the real-world situation. This may entail providing mentees with opportunities to collaborate, gain feedback, and have introspective conversations with mentors and peers. The mentees should go through the mentorship programme, which prioritises the learner and places significant emphasis on the construction of knowledge and comprehension gained by shared experiences and social connections (Damoah&Omodan, 2022). The mentorship programme establishes a collaborative system, which encourages a learning atmosphere where mentees can actively interact with one another and the outside world in order to advance their professional skills development (Vygotsky &

Cole, 2018). According to Ersin and Atay (2021), mentors should provide mentees with the opportunity to participate in real-work practice and hands-on activities that enable them to construct their understanding in the classroom, as opposed to merely imparting knowledge. The social constructivism theory is relevant to the study as it addresses the study hypotheses, which seek to examine the influence of practical experience on competency development as moderated by mentorship. In accounting education, mentorship is increasingly recognised as a vital pedagogical and developmental tool that supports experiential learning, reinforces ethical standards, and facilitates the socialisation of students into the professional community. While practical experience alone exposes students to real-world accounting tasks, mentorship provides structured guidance, feedback, and reflective support that can significantly enhance learning outcomes. The social constructivism theory is particularly relevant in the context of Initial Professional Development (IPD), where mentorship may serve as a crucial mechanism through which practical exposure is translated into meaningful and lasting competencies. The study therefore hypothesises that ***H0****: "There is no statistically significant moderating effect of internship and mentorship on the relationship between practical experience and the acquisition of technical competence, professional skills and ethical values."*

2.2 Empirical Review

Accounting graduates are expected to possess professional competence, which encompasses a combination of technical knowledge, ethical judgement, communication, and problem-solving skills (IFAC, 2021). However, evidence from literature has shown that newly trained accounting graduates lack practical knowledge to handle many tasks at the workplace. The graduates were said to be deficient in performing basic accounting functions. The literature attributed their deficiency to a lack of internships, attachments, wrong placement, insufficient time, and other factors (Annan et al., 2016). Similarly, Warinda (2013) conducted a study to assess the influence of internship experiences of undergraduate accounting students on career development, soft skills, functional and technical skills. The study found that students' expectations during internships were met in only one situation out of twenty. This was specifically in the area of exposure to information systems. Despite this, students collectively agreed that they benefited from the internship experiences. This implies that the internship has not been effective, but it had the potential of increasing students' competencies development. Regarding students' perceptions of internships, Madurapperuma and Perera (2015) investigated how students viewed internship training both before and after their participation. The study found that students' perceptions of their internship

experiences were moderate across all categories, except for their future careers, which received a low perception rating. Additionally, the study's correlation analysis indicated that accounting undergraduates perceive better preparation for their future career when the period for internship training is longer. Furthermore, Crisostomo (2015) examined students' perception of the activities and experiences in the accounting internship course at the University of Guam. The study found that the internship experience helped students enhance their knowledge in various accounting areas. However, perceptions varied regarding the effectiveness of certain internship activities, particularly in tax accounting, where students were neutral about the enhancement of their knowledge. Lansdell et al. (2020) looked at how entry-level CA(SA)s perceived the development of professional skills in relation to practical experience in a firm prior to entering the field of chartered accounting. The study discovered that industry and the link between company size and industry influenced skill development and that professional skills could be effectively developed through practical experience. However, the size of the firm where students gained practical experience did not significantly influence the development of their professional skills. These studies implied that accounting students viewed internships positively as effective moderators for developing competencies, provided that the internships are organised effectively and appropriately. Albu et al. (2016) examined the benefits of accounting internship programmes, specifically how they help students develop their ethical principles, practical skills, and competencies. The study discovered that internships had a positive impact on students' skill and competency development. Internships facilitated a deeper understanding of accounting and the accounting profession. Furthermore, Nakelet et al. (2018) assessed the learning process, motivations, and constraints to competence acquisition through field attachment among undergraduate students of the School of Agricultural Sciences (SAS), Makerere University – Kampala, Uganda. Using a combination of document review and individual interviews, the study found that field attachment facilitated the acquisition of both technical and work-related competencies among students. However, challenges such as limited value chain activities, short attachment duration, inappropriate timing, and low-quality supervision hindered the acquisition of advanced competencies, suggesting that there must be programmatic improvements in field attachment initiatives. Similarly, Jackson and Meek (2021) conducted a qualitative systematic review study on accounting students' practical experience by examining how accounting curricula used emerging kinds of practical-based learning to satisfy the demands of modern work. The study revealed internships, placements, and industrial attachments as the traditional forms for students to gain practical experience. However, modern forms of practical experience can be gained through digital gaming, work placements,

simulation learning, mentoring programs, project-based learning, consulting, hackathons, and business incubation. The overall implication of these studies (Albu et al., 2016; Nakelet et al., 2018; Jackson & Meek, 2021) has drawn attention to the fact that internship programs are beneficial for aiding competency development among accounting students. Studies were conducted on how mentorship moderates the influence of practical experience on competency development. For instance, Adler and Stringer (2018) suggested that universities can close the gap between accounting theory and real-world application through the integration of mentorship, where students are linked to business professionals. For example, CPA Australia and other accounting firms operate an eight-month mentorship program wherein experienced members are partnered with accountants in their early careers to help them develop their professional skills and determine their future career paths. Furthermore, the authors (Christie, 2014; Adler & Stringer, 2018; Wyness & Dalton, 2018) observed that mentorship and problem-based learning are ideal for training accounting students, but mentors sometimes do not have adequate time to commit to their mentees; there is a problem of incompatibility between mentors and their mentees; there are unrealistic expectations from both parties resulting in a lack of trust; there is a personality traits mismatch; and there is a thought dearth of skilled know-how given by the mentor as difficulties in implementing mentorship programmes. Furthermore, problem-based learning, which draws on digital technologies known as the Practera platform, was implemented in Australia to enhance the authentic learning experience. The Practera platform provides a learning experience that involves practice-based examples through a cooperative project-based learning methodology, engaging students from various Australian universities. James and Leese (2018) added that problem-based learning involves assigning students a real-world issue in a virtual setting while they are being supervised by educators and an industry coach. They manipulate and extract pertinent data to produce solutions and project outcomes that are in line with the learning objectives of their programs. According to these studies, practical experience is less likely to be achieved without engaging potential graduates in mentorship programs. Other studies have examined how internships and mentorship act as moderators between practical experience and competencies development. The synergy between these elements can result in a more holistic and profound impact on professional growth. For instance, Narayanan et al. (2010), through hypothesis, observed that students who experienced both internships and mentorship showed the highest levels of competence and workplace readiness. Bayerlein & Jeske (2018) added that the presence of a mentor during an internship amplifies the benefits of practical work experience. The mentorship and problem-based learning pedagogy is in line with Kolb's (1984) experiential learning cycle to develop

professional competencies required for future work. The empirical research that has been reviewed offers important insights into how real-world experiences, like internships and mentorship, are relevant for accounting students' development of technical proficiency, professional abilities and ethical values. However, a significant gap exists in the literature regarding the specific moderating role of internship and mentorship nature on these outcomes. While some studies briefly touch upon the duration of internships, further research is needed to systematically investigate how the varying nature of practical experience, along with the presence of mentorship and internship, influences the development of these crucial competencies among accounting students. Future empirical studies are necessary to comprehensively explore these dynamics, offering valuable insights for accounting education programmes and industry stakeholders. The literature reviews demonstrated that there is an influence of practical experience on the acquisition of competencies as moderated by internship and mentorship, which requires further investigation into the level of influence.

3 Materials and Methods

3.1 Research Design

The impact of practical experience on students' technical competence, professional skills, and development of professional ethics was investigated using an explanatory-correlational research design. The explanatory correlational design was employed since it is suitable and appropriate for examining the relationship between variables when cross-sectional data is collected (Creswell & Creswell, 2017). The correlational design was used to identify, describe or predict the relationship between practical experience and the three other competencies of accounting graduates without manipulating the variables. The correlational design offers the opportunity for researchers to use naturally occurring data, which can increase the external validity of the finding, thereby increasing the generalisability of the findings (Privitera, 2020). Even though Creswell and Creswell (2018) observed that correlational studies only identify and describe associations between variables without determining causal relationships, the design still fits for the study because of its use of naturally occurring data without manipulation, cost efficiency, non-intrusiveness and ethical basis. It also allows for the use of mediating variables, such as the nature of internships and mentorships, in determining the relationship between practical experience and technical skills, professional skills, and ethical values.

3.2 Population, Sample and Sampling Procedure

The study population consisted of all final-year accounting students, representing potential graduates, from universities in Ghana. The total population of final-year accounting students across the selected universities was 2,472. The study, referencing Adam (2020), employed proportionate and simple random sampling to survey 1693 potential accounting graduates. The final-year accounting students were used as proxy accounting graduates because they had completed all their courses and activities in the accounting curricula. These students are waiting to graduate as accounting graduates, and their services will be needed in various organisations. They could better provide more valid responses that would aid in establishing the influence of practical experience on the development of technical skills, professional (soft) skills and professional ethics.

3.3 Instrument

Questionnaires were used to collect the data. The questionnaire items were self-developed but guided by prior literature and the International Accounting Education Standard Board [IAESB] (2017) pronouncements. The items were developed through reviews of prior literature and by modifying the IES learning outcomes, which assess competency variables (technical competence, professional skills, professional ethics, and practical experience). The questionnaires were pilot tested to establish both internal reliability and construct validity. The questionnaire was the closed-ended type with a 5-point Likert-type scale ranging from 1= extremely low to 5= high level for the technical competence, professional skills and professional values, ethics and attitudes. Internship and mentorship were also measured on both categorical and continuous measurement scales. An explanation of the study objectives was given to the respondents, then the questionnaires were administered in person. The respondents were given four weeks to complete the questionnaire because they were occupied with schedules and needed enough time to honestly answer every question. A total of 1693 potential accounting graduates completed the questionnaires; however, 1551 valid responses were used for data analysis.

3.4 Data processing and analysis: The data gathered was processed and managed using the StatisticalPackage for the Social Sciences (SPSS version 25) after filtering to exclude incomplete responses. Frequencies and percentages were employed to verify data input inaccuracies and provide outcomes on the demographic attributes of respondents. The data on the main objectives of the study was analysed using inferential statistics (Hayes process macro moderated regression) at a 0.05 alpha level of

significance. The direct relationship between practical experience and each of the other three variables was established before examining the influence of the control variables.

3.5 Ethical Consideration

Data collection commenced with the receipt of ethical clearance issued by the Institutional Review Board, the acquisition of consent from the institutions, respondents, and participants. An introduction letter was utilised to request permission from the participating universities. Questionnaires were administered to participants in person following an explanation of the study's goal. Respondents were guaranteed secrecy and anonymity of the data collected from them.

3.6 Instrument Reliability and Validation

The internal consistency reliability was thoroughly examined to ensure the reliability and validity of the questionnaires. The internal consistency reliability was assessed by pre-testing the questionnaires with 155 students from two additional universities, who were not included in the study respondents. The estimated overall reliability coefficient was found to be 0.821, surpassing the threshold of 0.7. This reliability coefficient was acceptable for data collection, according to Ganesha and Aithal (2022). This reliability coefficient provided confidence in the effectiveness of the various items in measuring their respective variables or latent constructs based on the actual data collected for the study. To assess the construct validity of the instrument, both convergent validity and average variance extracts were analysed and documented. For technical competence, composite reliability (rho_c) was 0.979, and the average variance extracted (AVE) was 0.651, satisfying the requirements for both reliability and construct validity. Professional skills had a composite reliability (rho_c) of 0.961, and the average variance extracted (AVE) was 0.712. Professional ethical values composite reliability (rho_c) was 0.957, and the average variance extracted (AVE) was 0.693, while practical experience had composite reliability (rho_c) of 0.971, and the average variance extracted (AVE) was 0.736, which exceeded the acceptable threshold of 0.5, indicating satisfactory convergent validity. Overall, the findings indicate that all variables have reliable and valid measurements, which gives confidence in the accuracy and strength of the indicators in assessing the constructs of interest. In addition, the skewness of the variables was investigated in order to evaluate the different distributional properties of the data. According to the concept of skewness, which is a measure of the asymmetry of a distribution, a positive skewness indicates a tail to the right, a negative skewness indicates a tail to the left, and a skewness that is near to zero suggests that the distribution is symmetrical. According to Ghasemi and Zahadiasl (2012), the skewness statistical estimate that is less

than 1.96 showed that the data is normally distributed. This observation was made in reference to the data. Table 1 displays the normality distributions for all variables that were measured continuously.

Table 1: Test for Normality

Variables	Statistic	Value	Std. Error
Practical Experience	Mean	2.6081	0.02756
	Skewness	-0.040	0.062
Technical Competence	Mean	3.6063	0.02338
	Skewness	-0.655	0.062
Professional Skills	Mean	2.4081	0.02383
	Skewness	0.206	0.062
Professional Values Ethics and Attitudes	Mean	2.1796	0.02384
	Skewness	0.628	0.062

Source: Field Survey (2024)

Table 1 indicates that the skewness of practical experience is -0.040, accompanied by a standard error of 0.062. The skewness of technical skill was ascertained to be -0.655, with a standard error of 0.062. The absolute value of skewness is less than 1.96, which implies that the distribution of practical experience and technical skill scores is nearly symmetric. The skewness of professional skills was calculated to be 0.206, accompanied by a standard error of 0.062. The skewness of professional values, ethics, and attitudes was calculated to be 0.628, with a standard error of 0.062. The absolute value of skewness is again below the threshold of 1.96, indicating that the distributions of professional skills scores and professional values, ethics, and attitudes are essentially symmetric. Based on the skewness values and their standard errors, it is determined that all four variables had almost symmetric distributions, since none of the skewness values were above the threshold of 1.96. This indicates that the data concerning practical experience, technical competence, professional skills, and professional values, ethics, and attitudes are not significantly skewed and exhibit a relatively balanced distribution, rendering them suitable for parametric data analysis. The study also examined discriminant validity, which confirms that several constructs are genuinely distinct from one another. The Heterotrait-Monotrait (HTMT) ratio of correlations was employed to evaluate discriminant validity for the variables presented in Table 2.

Table 2: Heterotrait-Monotrait ratio

Pairings	Ratios
Professional Skills <-> Practical Experience	0.750
Professional Values Ethics and attitudes <-> Practical Experience	0.623
Professional Values Ethics and attitudes <-> Professional Skills	0.577
Technical Competence <-> Practical Experience	0.667

Technical Competence <-> Professional Skills	0.503
Technical Competence <-> Practical Values Ethics and attitudes	0.676

Source: Field Survey (2024)

Hair et al. (2019) indicate that the thresholds for discriminant validity should not surpass 0.9, or 0.85, if one wish to be conservative. The HTMT ratios in Table 2 for all concept pairs are below the acceptable threshold of 0.85, indicating the achievement of discriminant validity. This indicates that the variables in the study assess separate constructs, hence affirming the reliability of the measurement model

4 Research Results

The presentation of demographic information in table four serves as a critical component in understanding the composition of the respondent pool, offering insights into the diversity of the sample and allowing for a more detailed interpretation of research findings, enhancing the interpretability and generalisability of the research outcomes.

Table 4: Characteristics of Respondents

Demography	Subscale	Frequency	Percentage %
Gender of Respondents	*Male*	1019	65.7
	Females	532	34.3
Age	*18-22 years*	181	11.7
	23-27 years	1195	77.0
	28-32 years	174	11.2
	Others	1	0.1
Type of Tertiary Institution	*Academic University*	893	57.6
	Technical University	658	42.4
Programme of Study	*BTech (Accounting)*	662	42.7
	BEd (Accounting)	261	16.8
	BCom (Accounting)	362	23.3
	BSc (Accounting)	125	8.1
	Others	141	9.1
Compulsory Industrial Attachment/Internship	*Yes*	723	46.6
	No	828	53.4
Professional Mentorship	*Yes*	436	28.1
	No	1115	71.9
Duration of mentorship	*0 month*	828	53.4
	1-3 months	523	33.7
	4-6 months	183	11.8
	7 and above	17	1.09

Field Survey (2024)

The gender breakdown indicates a higher proportion of men (65.7%) compared to women (34.3%). The significant gender disparity between male and female accounting students confirms the belief that males dominate the accounting profession in sub-Saharan Africa. The age distribution reveals a majority of accounting students in the 23-27 years category (77.0%), while the remaining categories account for a total of 23%. The age distribution illustrates a delay in completion of high school and subsequent admission to university in Ghana as compared to the situation inwestern countries. The distribution by kind of tertiary institution indicates that the majority of respondents are from academic institutions (57.6%), compared to those from technical universities (42.4%), highlighting the desire of Ghanaian students to attend academic universities as compared to the technical universities. The distribution among various courses of study indicated that academic university accounting programme (BCom/Bed/BSc) were the most prevalent, comprising a total of 48.2% of respondents, while the technical university accounting programme accounted for 42.7%. The programme's distribution indicates that Ghanaian tertiary students have a significant interest in studying academic-based programme instead of skill-based programme. Analysis of the respondents' engagement in mandatory industrial attachment/internship indicates that 46.6% have participated, whilst the majority, 53.4%, have not. Furthermore, the analysis of professional mentorship reveals that a minority (28.1%) of respondents have received mentorship, while a significant majority (71.9%) have not had professional mentorship in their quest to develop practical experiences. The majority of respondents (53.4%) did not engage in an internship, whilst a minority (33.7%) had an internship term of 1 to 3 months. This indicates the restricted duration of accounting students' industry attachments/internships and may have an effect on their practical experience and the acquisition of other competencies.

Furthermore, there is a tendency for a nexus between practical experience and the other three competencies to be influenced by the nature of the internship and the provision of mentorship during the real-work engagement. Therefore, the paper hypothesis was proposed as "*H0a:There is no statistically significant moderating effect of compulsory internship on the relationship between practical experience and acquisition of technical competence, professional skills, and professional ethics."* Also, "*H0b: There is no statistically significant moderating effect of mentorship on the relationship between practical experience and acquisition of technical competence, professional skills, and professional ethics."* To test these hypotheses, six different models were estimated.Before the moderation effects were explored, it

was relevant to first identify the direct relationship between practical experience and the three competencies. This was done by performing an ordinary least squares regression between practical experience and technical competence; the results are displayed in Table 5.

Table5: **Influence of Practical Experience on Technical Skills Acquisition**

IV	Beta	Sig.	R^2	Df	F	Sig.
Constant	5.800	0.000	0.579	3,1547	710.117	0.001
Practical Experience	0.027	0.307				
Mentorship (Yes)	Base					
(No)	-0.177	0.000				
Compulsory Internship						
(Yes)	Base					
(No)	-1.278	0.000				

Source: Field Survey (2024)

From Table 5, practical experience had no significant influence ($\beta = 0.027$, $p = 0.307$) on the acquisition of technical competence among accounting students. But, with the control variables, compulsory internship ($\beta = -1.278$, $p < 0.0001$) had a negative direct influence, indicating that students under compulsory internship develop the technical competence better than those without compulsory internship. Mentorship also showed a direct negative significant relationship with technical competence ($\beta = -0.177$, $p < 0.0001$). In the first moderation model, an analysis was conducted to interrogate the moderating effect of compulsory internship on the influence of practical experience (PE) on the acquisition of technical competence. From Table 6, the model accounted for a substantial proportion of the variance in technical competence ($R=.7688$, $R^2=.5911$, $F(3, 1547) = 67.3881$). This established the fitness of the model, making the individual relationships reliable to be reported.

Table6: **Influence of Practical Experience on Technical CompetenceAcquisition as Moderated by Compulsory Internship**

	Coef.β	St.Err	t-value	p-value	[95% Conf Interval]	
Constant	2.2572	.4282	5.2712	.0000	1.4173	3.0972
Practical Experience (PE)	1.0072	.1211	8.3150	.0000	.7696	1.2448
Compulsory Internship	.4091	.2193	1.8657	.0623	-.0210	.8391
PE * Compulsory Internship	-.5379	.0655	-8.2090	.0000	-.6664	-.4094
Conditional Effect	Effect	Se	T	P	LLCI	ULCI
Yes CI	.4693	.0588	7.9790	.0001	.3540	.5847

No CI	-.0686	.0289	-2.3746	.0177	-.1252	-.0119
R=.7688; R^2=.5911; F (3, 1547) = 67.3881						

Source: Field Survey (2024), Key: CI= Compulsory Internship

From Table 6, the constant coefficient (2.2572, SE=.4282, t=5.2712, p<.0001) indicates that when the independent variables are held constant, accounting students already possess technical competence. This suggests that other independent variables not factored into the current study would impart accounting students technical competence as well. Compulsory internship significantly moderated (β = -0.5379, SE = 0.0655, t = -8.2090, p < 0.0001) the relationship between practical experience and technical competence. A further analysis of the conditional effects showed how the moderation effect is exhibited. From the results, the relationship between practical experience and technical competence was positive and significant (β = .4693, p < 0.0001) when internship was compulsory. The relationship was, however, negative and significant (β = -.0686, p = 0.0177) when internship was not compulsory.

The second moderation analysis sought to examine the moderating effect of mentorship on the nexus between practical experience (PE) and the acquisition of technical competence. From Table 7, the results revealed a statistically significant model fit, F (3, 1547) = 426.39, p < .0001, demonstrating that the model explains a substantial proportion of the variance. The observed R-squared value of .4528 supports the overall goodness-of-fit of the model, indicating that the predictors can account for roughly 45.28% of the variability in technical competence acquisition.

Table7: **Influence of Practical Experience on Technical CompetenceAcquisition as Moderated by Mentorship**

	Coef. B	St.Err.	t-value	p-value	[95% Conf Interval]	
Constant	1.7805	.3318	5.3666	.0001	1.1297	2.4312
Practical Experience (PE)	.8385	.0991	8.4598	.0001	.6441	1.0329
Mentorship	-.2436	.1710	1.4243	.1546	-.0919	.5791
PE * Mentorship	-.1819	.0521	-3.4896	.0005	-.2841	-.0797
Conditional Effect	Effect	Se	T	P	LLCI	ULCI
Yes Mentorship	.6566	.0487	13.4904	.0001	.5611	.7521

No Mentorship	.4747	.0187	25.4446	.0001	.4381	.5113
R=.6729; R^2=.4528; F (3, 1547) = 426.3881						

Source: Field Survey (2024)

The constant coefficient (1.7805, SE=.3318, t=5.3666, p<.0001) suggests that bereft of the independent variables in the model, the respondent possessed a significant level of technical competence acquisition. The moderating effect of mentorship (PE * Mentorship) was statistically significant (β = -.1819, p < .0005), signifying that the relationship between practical experience and technical competence differs significantly based on the presence or absence of mentorship. To better understand how this moderation effect is manifested, the conditional effect was examined. It shows that within students with professional mentorship, the relationship between practical experience and technical competence was significantly positive (β = .6566, p < .0001). The relationship is stronger than that of those students without professional mentorship (β =.4747, p < .0001). The overall effect of the analysis is that professional mentorship moderates the relationship between practical experience and technical competence. Furthermore, before the third and fourth moderation hypotheses were examined, the study presented the direct relationship between practical experience and professional skills, and the result is shown in Table 8.

Table 8: **Influence of Practical Experience on Professional SkillsAcquisition**

IV	Beta	Sig.	R^2	Df	F	Sig.
Constant	2.515	0.0000	0.563	3, 1547	664.902	0.001
Practical Experience	-0.438	0.0001				
Mentorship (Yes)	Base					
(No)	0.259	0.0001				
Compulsory Internship (Yes)	Base					
(No)	0.386	0.0001				

Source: Field Survey (2024)

Practical experience showed a significant negative relationship (β = -0.438, p < 0.0001) with the dependent variable. This suggests that as practical experience increases, the professional skills decrease. Mentorship demonstrated a significant positive relationship (β = 0.259, p < 0.0001), suggesting that students who do not receive mentorship typically possess greater levels of professional skills than those who do. Similarly, compulsory internships also exhibit a substantial positive relationship (β = 0.386, p < 0.0001), inferring that students who had compulsory internships developed lower professional skills. The

third model under this objective also explored the moderating role of compulsory internship on the relationship between practical experience and professional skills of the accounting students. The results, as presented in Table 9, demonstrated a good fit (R=.7534, R^2=.5676, F (3, 1547) = 676.9380) for the model, demonstrating how well it explains the variation in the acquisition of professional skills.

Table9: **Influence of Practical Experience on Professional SkillsAcquisitions as Moderated by Compulsory Internship**

	B	St.Err	t-value	p-val	[95% Conf Interval]	
Constant	6.1394	.4490	13.6746	.0000	5.2587	7.0200
Practical Experience (PE)	-1.4135	.1270	-11.1298	.0000	-1.6626	-1.1644
Compulsory Internship	-1.2593	.2299	-5.4784	.0000	-1.7102	-.8084
PE * Compulsory Internship	.5327	.0687	7.7543	.0000	.3980	.6675
Conditional Effect	Effect	Se	T	p	LLCI	ULCI
Yes CI	-.8808	.0617	-14.2822	.0001	-1.0018	-.7598
No CI	-.3481	.0303	-11.5004	.0001	-.4075	-.2887
R=.7534; R2=.5676; F (3, 1547) = 676.9380						

Source: Field Survey (2024)Key: CI= Compulsory Internship

The constant term was 6.1394 (t = 13.6746, $p < 0.0001$), representing the expected value of professional skills acquisition when all predictor variables are zero. The interaction term, PE * Compulsory Internship, displayed a positive relationship ($\beta = 0.5327$, t = 7.7543, $p < 0.0001$). This recommends that the effect of practical experience on professional skills acquisition is moderated by compulsory internship. Observing the conditional effects, the negative relationship between practical experience and professional skills was stronger when students had a compulsory internship ($\beta = -.8808$, $p < 0.0001$) than when they did not have a compulsory internship ($\beta = -.3481$, $p < 0.0001$). This signifies that without compulsory internship, accounting students are better off in terms of acquiring professional skills. The fourth moderation model demonstrates a high level of fitness as indicated by an overall F-statistic of 651.88, significant at $p < 0.0001$. The model, with an R-squared of 0.5583, explains approximately 55.83% of the variability in professional skills acquisition.

Table10: **Influence of Practical Experience on Professional skills Acquisitions as Moderated by Mentorship**

	Coef. B	St.Er r.	t-value	p-val	[95% Conf Interval]	
Constant	4.7914	.3039	15.7670	.0000	4.1954	5.3875
Practical Experience (PE)	-1.0116	.0908	-11.1426	.0000	-1.1897	-.8336
Mentorship	-.4255	.1567	-2.7162	.0067	-.7328	-.1182
PE * Mentorship	.2301	.0477	4.8197	.0000	.1365	.3238
Conditional Effect	Effect	Se	T	P	LLCI	ULCI
Yes Mentorship	-.7815	.0446	-17.5293	.0001	-.8690	-.6941
No Mentorship	-.5514	.0171	-32.2651	.0001	-.5849	-.5179
R=.7472; R^2=.5583; F (3, 1547) = 651.8792						

Source: Field Survey (2024)

From table 10, the constant term (β= 4.7914; p < 0.0001) signifies the expected value of professional skills when practical experience and mentorship are zero. The interaction term between practical experience and mentorship (PE * Mentorship) is positively significant (β = 0.2301, p < 0.0001), indicating that mentorship moderates the influence of practical experience on professional skills. Again, observing the conditional effect, the moderation effect again demonstrated that the relationship between practical experience and professional skills was stronger when students had compulsory mentorship (β = -.7815, p < 0.0001) than when they did not have compulsory mentorship (β = -.5514, p < 0.0001).Additionally, before presenting the fifth and sixth moderation effects, we first outline the direct relationship between practical experience and professional values, ethics, and attitude as shown in Table 11.

Table11: **Influence of Practical Experience on Professional Values Ethics and Attitudes Acquisition**

IV		Beta	Sig.	R^2	df	F	Sig.
Constant		4.659	0.001	0.749	3, 1547	1540.724	0.001
Practical Experience		0.155	0.001				
Mentorship (Yes)		Base					
	(No)	-1.326	0.001				
Compulsory Internship	(Yes)	Base					
	(No)	-0.394	0.001				

Source: Field Survey (2024)

Practical experience had a statistically significant positive relationship with professional values, ethics, and attitudes ($\beta = 0.155$, $p < 0.0001$). The results suggest that students with more practical experience also acquire higher professional values, ethics, and attitudes. The absence of mentorship shows a significant negative relationship with professional values, ethics, and attitudes ($\beta = -1.326$, $p < 0.0001$), implying that students who did not receive mentorship exhibit lower levels of these attributes. Similarly, the absence of compulsory internships also demonstrates a significant negative relationship ($\beta = -0.394$, $p < 0.0001$), showing that students who did not participate in these compulsory internships typically have a lower degree of professional values, ethics, and attitudes. The fifth model also examined the moderating effect of mandatory internships on the relationship between practical experience and the acquisition of professional values, ethics, and attitudes. The F-statistic was used to evaluate the model's fitness, and the results indicated that it was statistically significant overall, with a highly significant value of $F (3, 1547) = 379.4230$ ($p < 0.0001$). The R-squared value of 0.6511 indicates that mentorship and practical experience account for roughly 65.11% of the variability in PVEAs.

Table12: **Influence of Practical Experience on Professional Values Ethics and Attitudes Acquisitions as Moderated by CompulsoryInternship**

	Coef. B	St.Err.	t-value	p-value	[95% Conf Interval]	
Constant	2.2225	.5183	4.2881	.0000	1.2059	3.2392
Practical Experience (PE)	.3951	.1466	2.6949	.0071	.1075	.6827
Compulsory Internship (yes)	-.4782	.2654	-1.8018	.0718	-.9987	.0424
PE * Compulsory Internship	-.0960	.0793	-1.2106	.2262	-.2516	.0596
Conditional Effect	Effect	Se	T	P	LLCI	ULCI
R=.6511; R^2=.4239; F (3, 1547) = 379.4230						

Source: Field Survey (2024)

The constant coefficient (2.2225, SE=.5183, t=4.2881, p<.0001) indicates that the respondents had a considerable level of professional ethics, values, and attitudes even in the absence of the independent variables in the model. The interaction term (PE * Compulsory Internship) was not statistically significant (β = -0.0960, p = 0.2262), suggesting that the relationship between PE and PVEAs is not significantly moderated by compulsory internship.The last moderation model demonstrates a strong fitness as indicated by the significant F-statistic of F (3, 1547) = 1715.3109 (p < 0.0001). The R-squared value of 0.7689 suggests that approximately 76.89% of the variability in PVEAs can be explained by practical experience and mentorship.

Table13: **Influence of Practical Experience on Professional Values Ethics and Attitudes Acquisitions as Moderated by Mentorship**

	Coef. B	St.Err.	t-value	p-val	[95% Conf Interval]	
Constant	.7150	.2199	3.2519	.0012	.2837	1.1463
Practical Experience (PE)	1.2403	.0657	18.8819	.0000	1.1115	1.3692
Mentorship (yes)	.2229	.1134	1.9667	.0494	.0006	.4453
PE * Mentorship	.5023	.0345	-14.5405	.0000	-.5701	-.4346
Conditional Effect	Effect	Se	T	p	LLCI	ULCI
Yes Mentorship	.7380	.0323	22.8791	.0001	.6747	.8013
No Mentorship	.2357	.0124	19.0626	.0001	.2114	.2600
R=.8768; R^2=.7689; F (3, 1547) = 1715.3109						

Source: Field Survey (2024)

The interaction term (PE * Mentorship) is also significant (β = 0.5023, p = 0.0000), suggesting that mentorship significantly moderates the relationship between practical experience and the professional values, ethics and attitudes of accounting students. Observing the conditional effects, the positive relationship between practical experience and professional ethics was stronger when students had mentorship (β = .7380, p < 0.0001) than when they did not have mentorship (β = .2357, p < 0.0001). This suggests that accounting students tend to acquire more ethical principles, professional judgement and integrity when they receive mentoring guidance.

5 Discussions

Practical experience has a positive but had insignificant influence on technical competence. It has a highly significant and positive influence on professional values, ethics, and attitudes acquisition among accounting students. However, practical experience negatively and significantly influences professional skills acquisition. An increase in practical experience is associated with a decrease in professional skills. The empirical evidence of the current study regarding the influence of practical experience on professional competencies acquisition among accounting students is largely consistent with previous empirical research, albeit with some nuanced differences. Similar to Warinda (2013), Madurapperuma and Perera (2015), and Crisostomo (2015), who found that accounting students generally benefited from internship experiences, the current study also highlights the highly significant and positive influence of practical experience on technical competence and professional values, ethics, and attitudes acquisition. This corroboration suggests that practical experience remains a valuable component in shaping the competence and values of accounting students. However, the results obtained from this study diverge from the findings of Annan et al. (2016), who found that practical experience had a positive impact on professional skills acquisition.

Contrary to this, the current study reveals a negative and significant relationship between practical experience and professional skills acquisition, implying that an increase in practical experience is associated with a decrease in professional skills. Furthermore, while Ahmad et al. (2021) demonstrated the positive effects of internships on both technical and soft skill acquisition among accounting students, the current study suggests that the relationship between practical experience and professional skills is moderated by compulsory internships, highlighting the need for a more detailed understanding of the conditions under which practical experience can enhance different facets of competency acquisition. Furthermore, compulsory internship moderates the relationships between practical experience and technical competence. Particularly, the relationship was positive when the internship was compulsory, implying that graduates who go through compulsory internships acquire more practical experience and technical competence. The relationship between the practical experience and technical competence was negative when the internship was not compulsory. Again, compulsory internship moderates the relationship between practical experience and professional skills. Specifically, the negative relationship was stronger when students had compulsory internships than when they did not have compulsory internships. This finding is well aligned with Kolb's experiential learning theory, which emphasises technical and practical skills acquisitions at the

expense of professional skills during internships. However, a compulsory internship does not significantly moderate the connection between practical experience and professional values, ethics, and attitudes. Irrespective of the compulsory nature of the internship, the relationship between practical experience and professional values, ethics, and attitudes remains the same.

Mentorship significantly moderates the insignificant direct relationship between practical experience and technical skills. For students with professional mentorship, the relationship between practical experience and technical skills was positive and stronger than it existed for those without professional mentorship. Mentorship also moderates the negative effect of practical experience on professional skills. This negative relationship was stronger when students had mandatory internships than when they did not. Finally, mentorship positively moderates the influence of practical experience on professional values, ethics, and attitudes. The positive relationship was stronger when students had mentorship than when they did not have it. The moderating role of mentorship in mitigating the negative impact of practical experience on professional skills, as indicated in the current study, aligns with previous research highlighting the importance of regular interaction and guidance in skill development (Nakelet et al., 2018). Thus, while the present study's findings largely corroborate existing literature on the positive influence of practical experience on technical competence and professional values, ethics, and attitudes, they also present fresh perspectives on the nuanced relationship between practical experience, professional skills, and the moderating effects of internship and mentorship.

The positive but insignificant influence of practical experience on technical skills could be attributed to the fact that while practical experience allows students to apply theoretical knowledge in real-world scenarios, the impact on technical skills might not be immediately observable or measurable. Technical skills in accounting often require a deep understanding and application of accounting principles, concepts, regulations and standards, which may not be fully developed solely through practical experience. Hence, it is not surprising to see a positive relationship in the condition where accounting students had received mentorship or had their practical experience under compulsory conditions that would be structured to align with the intended learning outcomes of the internship (development of technical competence). The unexpected negative and significant influence of practical experience on professional skills could be due to various factors, as espoused by the experiential learning theory. Practical experience might expose students to tasks or responsibilities that are not directly related to developing specific personal, interpersonal, communication and

organisational skills required in accounting. This undermines the tenet of reflective observation learning in the experiential learning theory. Additionally, the tasks assigned during industrial attachments might not always align with the skills emphasised in academic curricula, leading to a discrepancy between practical experience and professional skill development, indicating that abstract conceptualisation and experimentation in the experiential learning theory are not well assimilated. Possibly, the students being in an unfamiliar environment with the mindset that they would be leaving soon may not permit them to settle in well enough to interact as much as they would have to do, so they can develop these skills. Finally, practical experience offers students exposure to real-life situations where ethical dilemmas may arise, leading to a stronger emphasis on professional values, ethics and attitude. Engaging in practical work environments allows students to develop a deeper understanding of the importance of integrity, honesty, scepticism, judgement, and accountability in the accounting profession.

6 Conclusion and Recommendation

The findings highlight the specific relevance of practical experience, mentorship, and internship in the development of competencies among accounting students. These antecedents offer practical contributions to competence development in accounting education. Practical experience provides students with hands-on exposure to real-world accounting practices, enhancing their technical competence and ethical decision-making abilities. The internship serves as a structured platform for integrating theoretical knowledge with practical application, reinforcing students' technical competence and professional values, given the seriousness attached, as espoused in the experiential learning theory. Mentorship offers personalised guidance and support to help students navigate challenges and develop essential competencies. By leveraging these antecedents effectively, accounting education programmes can foster holistic development, preparing students to excel in their future careers and uphold ethical standards in the accounting profession. This aligned with the social constructivism theory that contends that social interactions and shared experiences are how knowledge and ethical values are developed. Based on the conclusions drawn, it is recommended for the management of universities to operate industrial zones for internships, tax consulting clinics, and school-based clinical accounting services and to facilitate students' engagement with start-up businesses, micro-businesses, and small business incubators to enhance the practical experience of the accounting students. The Ghana Tertiary Education Commission should also make universities

incorporate practical training programmes, such as mentorship, consulting and problem-based learning opportunities, into their accounting curricula. The university accounting curricula should be made to create structured student-professional mentorship and internship programmes that last between 8 and 14 weeks to expose students to real-world accounting practices. The internship will enhance their technical skills and practical skills, while mentorship enhances professional skills and provides guidance to help them develop professional values, ethics and attitudes. They should be institutional resource support and funding support from professional bodies, as well as professional bodies facilitating students' interaction with business professionals in start-ups and small businesses within an industrial zone to implement a well-structured mentorship programme.

7 Limitation of the study and suggestion for further research

The study found a negative relationship between practical experience and professional skills, which contradicts the expected optimistic impact of hands-on learning. Consequently, it is posited that practical experience may not correspond with academic curricula; however, this assertion remains conjectural. I should have conducted follow-up qualitative interviews to better comprehend the nature of the practical experience students encountered. This would have clarified why practical experience did not translate into developing professional skills and provided a more concrete explanation for the contradicting findings. Also, the study explores the role of mentorship, but it could not deeply examine how mentorship was conducted, the quality of the mentor-mentee interactions and how different types of mentorship impact outcomes. It is suggested that further research should add a qualitative phase by using an interview to explain why practical experience could not translate to professional skills development and explore what effective mentorship looks like and how it influences competency development.

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9 Declaration of Interest Statement

The authors report there are no competing interest to declare

10 Data availability statement

The data used for this paperwas incorporated in the work.

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