

THE SYSTEM OF INTERNSHIPS AS THE BINDING ELEMENT OF PROFESSIONAL TRAINING IN ACCOUNTING

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Resumen

En este artículo se presentan los resultados de una investigación realizada al sistema de prácticas profesionales en la carrera de Contador Público y Auditor en la Universidad del Bío-Bío, Chile, realizado mediante métodos de investigación cualitativos, cuyo propósito fue el levantamiento de un diagnóstico al diseño, aplicación y efectividad de dichas prácticas, para determinar sus principales fortalezas y nudos críticos. El aporte central del trabajo es la producción de información válida y confiable que posibilite generar un plan de mejoramiento centrado en la innovación curricular, para la optimización de los procesos de formación profesional.

Palabras clave:

- Práctica profesional
- Contador público y auditor
- Innovación curricular
- Formación profesional
- Universidad y empresa

Abstract

This article presents research results on the internship scheme at the Public Accountant and Auditor program at the University of Bío-Bío, Chile, that was carried out through qualitative research methods which purpose was the preparation of a diagnostic on the design, implementation and effectiveness of such schemes, in order to determine their strengths and limitations. The central contribution of this paper is the production of valid and reliable information that may generate an improvement plan focused on curriculum innovation, to optimize the training process.

Key words:

- Internships
- Public accountant and auditor
- Curriculum innovation
- Training process
- University and business

Theoretical foundations

Competence-based training as the core of higher education

Globalization has had a strong impact on society and hence on education. Today we find a different society, where companies and organizations move through the wide dissemination of knowledge, both locally and abroad, forcing those belonging to this society, to adapt to rapidly changing processes that emerge from what has been called the knowledge society. This dynamic process calls for the revision and adjustment of many social institutions and organizations, while creating new capabilities to accept and guide these changes.

In the last decade, the world stage has shown rapid changes in education, mainly determined by the evolution of the world economy into a knowledge base. In this sense, a relevant factor is the importance attributed to tertiary education in economic development and consequently, the need for greater relevance of the learning process.

A milestone for this process of change, is the 1999 Bologna Declaration, crafting a political agreement for reaching a coherent European higher education area, compatible and competitive, which is attractive to European students and scholars, as well for those from other continents, by 2010. Then, the Alfa Tuning Europe project was created to bring the educational structures of the continent in line, basically through four main strategies: establishing generic or cross-disciplinary competences, establishing specific qualifications for each degree, the system of transferable credits (ECTS) and renewing the teaching and learning methods as well as their evaluation, linking them with quality assurance and assessment.

Meanwhile, Latin America was beginning to make changes departing from the 1998 Mercosur agreement on education, in Brasilia, and at a later stage, by developing the 2004 Alfa Tuning Latin America project, which has objectives similar to those of Europe and was intended to harmonize educational structures in the region.

In Chile, the Ministry of Education made a commitment to reform higher education in 1998. Among the milestones that mark this process are the creation of quality assurance systems in higher education, through the accreditation of educational programs conducted by the National Commission for Undergraduate Accreditation (CNAP), currently, the National Committee on Accreditation (CNA) and the allocation for Quality Improvement Projects in Higher Education (MECESUP, all acronyms in Spanish) through providing resources for the structural changes required by tertiary education.

All of these changes have resulted mainly in the renovation of tertiary education curriculum from a traditional approach to a competence-based curriculum, which the University of Bío-Bío, as a public, state and autonomous, higher education institution is taking part in by defining its educational model through a process of teaching and learning that is conceived

essentially as active, directing the educational process to achieve significant learning and the development of generic and specific competences (Curriculum Renewal Commission, 2008: 21).

Curriculum and internships in professional training

According to Escudero (2008: 16), a competence-based curriculum requires taking into account “the search for interactions between well selected and organized content and conducting activities to experience and understand it in depth, to develop higher cognitive skills and build meaning on what is learned and its connections to life, with context and complex problems.” In this regard, Alarcón (2002: 144) notes that “competence-based training of technicians and professionals is more effectively achieved in educational institutions that have certain characteristics, favoring a closer linkage to the world of work than the traditional academic view.” Moreover, Follari (2010: 25) adds that higher education institutions should pay more attention to the gap between these two worlds, university and business, as “the student is at the university in a specific space, and at the workplace in another quite different, from the perspective of what is required to succeed in each of them.”

In this sense, Alarcón (2002: 151) notes that in Chile there is “little education-business integration,” and emphasizes that a higher education adjusted to the requirements of the world of work may not be attainable without the cooperation of employers in the design of the curriculum, without facilitating internships for students, contributions from teaching specialists and without graduates getting hired.

Consistent with this, Corvalan (2000: 18) points out that “a less rigid notion of professional qualifications is becoming increasingly relevant, emphasizing the need for the active involvement of businesses and production units in the educational process while fostering a model that favors alternating periods of work and study for better development and adaptation of training to work experience.”

All of the above leads us to believe that if we want to keep pace with this new approach, we must necessarily relate to the world of work which implies including our future professionals’ employers in this learning process. In this regard, the Report on Higher Education in Chile presented by the Organization for Economic Cooperation and Development (OECD) and the World Bank, in 2008, states that “employers generally have considerable misgivings about the relevance of knowledge, competences and skills that graduates bring to the job market,” and also “it is not apparent that they are making regular and systematic contributions to the contents of university curricula, teaching practices and school management, for them to have the opportunity to discuss such changes.” In addition, this could also explain why graduates in Chile take longer to find jobs than those in other OECD countries (OECD and IBRD/World Bank, 2009: 14), which might lead us to consider questions such as: do universities, in their various educational cycles, take responsibility for developing non-traditional skills that businesses demand from

graduates, such as interpersonal, leadership, teamwork, stress management and emotional intelligence among other skills? Furthermore, are university professors prepared –most of them full-time scholars with little work experience outside the university– to convey these moral-professional principles, and provide the new skills that employers expect from their workers, technicians, professional and managerial cadres? (Alonso, Fernández and Nyssen, 2008: 10).

Such considerations lead us to acknowledge that the mission of universities, as professional training institutions, is to prepare people for the world of work, this implies that the design of curricular activities should be planned so as to allow the student to experience sequentially the learnings acquired in the classroom, in an environment most directly connected with reality, where there is always a close relationship between the training delivered in the classroom and its links with the environment in which it will be performed, and thus deliver the necessary skills that may decrease the gap between academia and the labor market therefore contributing to graduates timely employability.

So, what are the skills that students should develop and how many of them have been developed? A study conducted in seven programs at two Chilean universities among which the Accountant Auditor degree is included indicates that the employability skills less developed by students are independence, teamwork and problem analysis (Thieme, 2007: 61). Curiously, the Accountant Auditor program in this study was the one where more of these skills were being developed, albeit the students tested were those from the evening shift, which could indicate that they had acquired these skills more easily, during their daytime job performance.

Based on the above, how could these competences then be controlled in a morning shift student? Scheele (2009, 18) indicates that:

“One of the ways in which the flexibility and transferability of competences can be controlled is to incorporate mandatory internships into programs, so that students can test their skills in a real context, additionally, the experience builds students’ confidence and motivation, providing the opportunity of relating theoretical learning to workplace practices.”

In this sense, Alarcón (2002: 154) argues that a curriculum with a strong presence of well guided practical activities, whether throughout or at the end of the program, can lead to better training for work. So, both authors mention the importance of internships during or upon training completion for students to achieve the necessary skills to enable them to perform well in the world of work, especially considering that for these students it is not possible to know this world until they graduate, so these practices become the closest instance in this regard.

In analyzing the above, we noted that the various internships included in the curriculum, when implemented correctly, represented a clear tool to achieve the interaction of content and real life experience, leading to a

significant learning by the students. Experiences such as these, which have taken the internship as a fundamental element in the student's education are referred to as Dual Education. "This model is a form of teaching and learning that takes place in two different places, the school and the company, complemented by coordinated activities." And also "The principle of this teaching model corresponds to the relationship between work and education, in professional development, which builds upon technological and humanistic approaches from the perspective of philosophy, epistemology, psychology and socioeconomics in establishing a curriculum project through this form of teaching and learning" (Araya, 2008: 45).

However, this model is not in contradiction with the prevailing approach of learning based on competences, even more, bringing the student to the company is one of the best ways to implement the content delivered in the classroom and thereby develop competences not only of a procedural nature, but also attitudinal, as a consequence of taking part in society.

"In Chile, the Dual-Mode has been implemented since 1992, but only in Technical and Vocational Secondary Education, from the second cycle on, i.e. only the last two years of high school. Under this method, the high school is responsible for general education and theoretical knowledge related to specific learning, while the company is responsible for the development of the specialization and work habits, i.e. an induction process to various aspects of work culture. The stay of the student-apprentice in the company is regulated by an educational practice agreement. The company is committed to educate, safeguard health, safety and to provide a bonus for mobility and a lunch (or equivalent), it is known that many companies also offer an economic incentive to apprentices" (Etiennette, 2002: 16).

This author deepens her opinion on the effects of the learning process at the company, identifying two main teaching protagonists: the teacher-guide within the company, a worker who is specially trained to fulfill this role through an individualized plan of development for each student; and a professor-mentor, a high school teacher in charge of school-business dialogue and supporting the teacher-guide to ensure the timely development of learning activities. The program started in 1992 at a vocational high school, with 15 companies and 30 students. In 2002, an evaluation was made on the impact of the program, considering a sample of 78 high schools that were actively participating in the program in December 1999. The study was generous with suggestions and projections, concluding that "Despite the system's good evaluation, we recognize the need to improve various aspects of the training and implementation and it would seem advisable to deepen and enhance the Dual Training by including more high schools in the program, albeit not sensible to think of its massification" (Etiennette, 2002: 16-17). While the experience found positive elements in the system, it also revealed room for improvement.

While this has not yet been done in higher education, it would be interesting to do a study to assess the applicability and benefits of implementing

such a process at the higher education level and, furthermore as the object of this study, the feasibility of including some of these features in the Accountant and Auditor professional training at the University of Bío-Bío, as a way to innovate and address new challenges. While considering that to approach the world of work early on, could ensure that students develop the employability skills that employers want, as well as creating a connection between students and the business sector, which might even increase their rates of employment.

It is also important to mention that employability is not a minor issue, and in many cases it has become the goal behind radical curricular changes (Wompner, 2008: 14), and has forced institutions to measure the quality of their graduates, not only in terms of academic performance, but also for their graduates ability to secure jobs and their success rates in doing so. Furthermore this is also an aspect that is always evaluated in an accreditation process.

To the extent that improving the rates of employability have featured in most proposals to enhance various aspects of the training process, as with the model "E²", presented by the University of the Pacific, in Chile, which seeks to develop skills, basic and exchangeable, in all areas of vocational training, employability and entrepreneurship in all students who will join the world of work, either dependently or independently, seeking to reduce the gap between the internship, graduation and the first professional job (Aliaga, 2010: 322), all of this centered around increasing the student's readiness for the workplace.

Regarding the employability for the Accountant and Auditor degree, recent statistics released by the Information Service for Higher Education, an entity under the Ministry of Education in Chile, shows a rate of employability ranging from 86% to 90% in the case of graduate students from vocational schools and 90% to 93% for universities, taking as reference the 2005 to 2008 cohorts. It should be noted that this indicator shows the proportion of graduates who manage to find a job within a year after graduation. As additional relevant data it is important to note that in 2009 alone, 764 students from professional institutes and 1,607 from universities graduated as Public Accountant and/or Public Accountant and Auditors. The formal duration of the program (average number of semesters from entry to graduation), at professional institutes is 8.6 and 9.3 semesters at universities, while the actual duration was 11.3 semesters at professional institutes and 13.6 at universities (SIES, 2010).

Overall, the Public Accountant and/or Accountant and Auditor degrees, have a high rate of employability for students from both vocational schools and universities. Meanwhile, the University of Bío-Bío graduated 132 students in 2009, the formal duration of the program is 10 semesters, while the average actual duration for 2009 was 13.1 semesters. In terms of employability, a year after graduation for graduate cohorts 2007 and 2008, it was 88.7%, while at two years after graduation, the 2007 cohort had a 85% rate (SIES, 2010).

Finally we can add that one way of improving the rates of employability, developing skills and bringing students closer to the world of work is through internships and as Soyago and Chacon (2006: 60) stated, these must be inextricably linked to the whole process of a university education, contributing thus to the formation of a competent professional, capable of performing successfully in the world of work. It has been demonstrated throughout the history of teaching in general, in many experiments, that the more a student participates in a learning situation, the more effective it becomes, especially when learning skills. Therefore, by placing students in specific learning contexts, they can solve real problems and tasks or come to understand the true use of the knowledge and skills they are acquiring, as well as the different conditions under which they will have to use them (Rodríguez, 2007: 27).

Now, with reference to the foregoing, this study reveals the reality of the Accounting and Auditor degree program as currently taught at the University of Bío-Bío, Chile, where there is a set of three internships, taking place at different stages of the curriculum, and from empirical knowledge, the concern arose to learn how effective these practices are in the training of a professional of excellence, and if they met the goals set at the time of incorporation into the curriculum.

The research problem

The research on the issue at hand is summarized, a methodology from a qualitative perspective is constructed, based on interviews with students, alumni, faculty and employers. The information gathered is structured around one central question: What are the specific characteristics of the design process and application of intermediate and final internships in the Public Accountant and Auditor degree program, considering their planning into the curriculum and the evaluation done on these activities?

Correspondingly, the central objective of the study is: to diagnose the process design and application of internships in the Public Accountant and Auditor degree program at the University of Bío-Bío, to assess the effectiveness of these activities in the training of competent professionals.

In order to apply the research, *a priori* type categories were defined. These heuristic tools to research topics, are derived directly from specific objectives and aim to be the axes themes for the fieldwork. For more details on the collection of information, categories may be divided into subcategories, from which instruments for collecting information are built and validated (Cisterna, 2005: 64).

This study specifically identified the following categories: Category A: Planning curricular intermediate and final internships, defined as the type of systematic activities undertaken by designers to plan intermediate and final internships for students of the degree program. These include aspects such as the definition of the venue for the internships, their respective duration, selecting at what point during the studies internships should be carried out, choosing the supervisor and the functions to be performed by the students.

This category is subdivided into sub-category A1: theoretical framework for internships, associated with curriculum designers ideas on the importance of internships within the curriculum of the degree, and sub-category A2: The actual processes of curriculum planning for intermediate and final internships, the designers intentions and objectives when they were planning for the relevance of internships in the curriculum, their prerequisites and requisites, as well as the specific coordination activities regarding the definition of the venues for the internships, their duration, at what point in the curriculum to carry them out, choosing the supervisors and the functions students are to perform.

The second category was defined as Category B: Assessment of intermediate and final internships, which refers to the systematic activities that professors perform in order to monitor, supervise and support students during all of the internships included in their program, as well as the evaluation and follow-up for the future improvement of measures implemented. This category is subdivided into subcategory B1: The evaluation criteria for the internships; understood as a set of criteria used to evaluate the performance of students in the development of these activities. Subcategory B2: The evaluation procedures for these internships, understood as the set of instruments and regulatory elements used to evaluate the performance of students in the development of these activities.

Interviewees were stratified as follows: teacher coordinators, the school director and program coordinators, regular students, alumni, and internship evaluators.

The selection criteria for the subjects interviewed compose a qualitative representative sample, where the central parameter was having directly taken part in the pedagogical experience of the program's internships, therefore being able to provide a first hand account. The number of subjects was established based on feasibility criteria for the handling, processing and analysis of information. The total interviewees were 4 teacher coordinators, 4 regular students, 6 alumni and 6 internship evaluators (employers).

To clarify the relationship between categories, subcategories, strata and instruments used in research, see table 1.

Table 1
Relationship between categories, subcategories, strata and research tools

| Research Question | Category | Subcategories | Strata | Instrument |
|--|---|--|---|---|
| What are the specific characteristics of the design process and application of intermediate and final internships in the Accountant and Auditor degree program considering their curriculum planning as well as the assessment made of these activities? | Category A: Curriculum Planning and Internships | Subcategory A1: Theoretical Conception of Initial, Intermediate & Final Internships. | Teacher Coordinators Regular Students Alumni Internship evaluators | Semi-structured Interview |
| | | Subcategory A2: Curriculum Planning Processes for all Internships. | Teacher Coordinators Alumni | Semi-structured Interview Review of internal documents |
| | Category B: Assessment of Internships | Subcategory B1: Evaluation Criteria for all Internships. | Teacher Coordinators Regular Students Alumni Internship evaluators | Semi-structured Interview |
| | | Subcategory B2: Assessment Procedures for all Internships. | Teacher Coordinators Regular Students Alumni Internship evaluators | Semi-structured Interview Review of internal documents |

Source: Author, 2010

Regarding the review of internal documents, we analyzed the curriculum of the degree program in Accounting, the map of subjects and credits, the internship rules and evaluation guidelines.

Research results obtained from interviews with different actors

The results will be presented first for each strata showing the information collected for each category.

The first stratum is the teacher coordinators of the degree program, who mentioned the importance of internships in the student's professional development, as it is their opinion that during the internships is when students are able to apply the concepts explored in the classroom. However, they also mention a few inconsistencies in the way internships are being carried out when they point out, for example, that:

1. The various internships are not articulated with the rest of the subjects covered in the curriculum, there is no proper curriculum planning and internships are not valued in terms of credits for the program.
2. There is a lack of cooperation agreements between the University and internship venues to support students.

3. The current assessment is geared only toward the development of social skills, attitudes and student behavior.
4. There is no teacher field supervision, nor student support, for the tasks performed by students at the internship venue.
5. The current evaluation is only summative and it does not allow a follow up of student's progress during the process.

The internship evaluators are the students' supervisors at the venues, or in any case, people who work directly with them. As we found out during the interview with the program coordinators, there is no direct supervision from teachers during the internships. The results obtained show that the internship evaluators see the need for the internships in the program, noting that it is not enough for students to receive knowledge in the classroom, rather real learning takes place when applying or experiencing the content delivered by the University in the field. Yet they also note the following weaknesses:

1. The time allocated for each of the internships is extremely short, so it does not allow students to develop skills or expertise as companies do not assign complex tasks of greater importance, and students end up carrying out operational work of little significance.
2. They also mention the lack of support and prior preparation for students in terms of providing them with the necessary tools to allow them to deal with this process, starting from the time they request an interview at an internship venue, as well as their behavior and attitudes.
3. In regards to the evaluation, they consider that it completely neglects the technical side, focusing only on the development of social skills.
4. Finally, they note that the University should have a closer relationship with companies involved in the internships pointing out to the evaluator what objectives are being pursued in each internship as the focus of the evaluation.

Alumni recognize the formative importance and significant learning that takes place during the internships, pointing internships out as the instance where students should put into practice the knowledge acquired in the classroom as well as providing a taste of how to approach their working life. However, alumni also indicate that there are shortcomings in the way internships are currently being carried out, saying that:

1. The time allocated for each internship is extremely short, not allowing students to develop skills or expertise, because companies do not assign them complex tasks of greater importance. Therefore students find themselves performing operational work of little relevance, hence the practices are not fulfilling the role of implementing acquired knowledge and are often discouraging for students who may end up feeling frustrated.
2. Lack of coordination between the University and the companies where internships take place which fail to show a real commitment toward students' professional development.
3. The lack of University support at the time students want to do their internships, as students are in charge of independently finding a venue. Often this

leads to these venues not meeting the conditions required for an effective internship, as well, the time it takes to find a venue is discouraging for some students who keep putting it off.

4. Lack of preparation in the degree program to give students the tools to deal with the internship process, such as complementary subjects that deal with attitudinal issues, how to prepare for a job interview, personal presentation, how to prepare a resume, and so on.
5. Alumni consider the evaluation report is focused only on social skills and overlooks learning and technical aspects, which, in their view, are currently lacking.
6. They also mention that the assessment guidelines provided by the University do not clearly indicate what is the objective of the internships.
7. Alumni report no on-site supervision from the University to support students. In addition, there is only a summative evaluation at the end of practice, which does not allow to detect the weaknesses of the process.
8. Another important aspect is that there is no *post hoc* evaluation once internships conclude, as a feedback process to assess the weaknesses or difficulties that students may have encountered, to find ways to remedy or rectify these through the inclusion of support subjects in the curriculum and to prepare students for dealing successfully with work life.
9. Alumni also agree that the current internship evaluation process does not clearly reflect the learning achieved by students nor does it detect weaknesses present in the process.

Finally, we consulted regular students, who recognize the importance of internships in contributing to their professional development and significant learning, pointing to internships as the instance for them to put into practice the knowledge acquired in the classroom while offering a taste of working life. They also reported the following shortcomings:

1. Lack of coordination between the University and the companies where internships take place, so as to ensure that students are indeed applying what they learned in the classroom and have tasks assigned suited to this end, allowing the development not only of social skills but also technical.
2. The time allotted for each internship is extremely short, as such, students are barely adjusted to the environment and assimilated into what it means to be in the workplace, not enough time to develop or apply skills and knowledge nor take part in important processes therein.
3. Lack of preparation to allow students to face the internship process, with no fear and with the necessary tools.
4. Regarding the assessment, they coincided that only social development is evaluated, neglecting technical skills.
5. The assessment does not reflect the actual learning nor verifies the activities carried out, whether in the field by a teacher, or requiring the preparation of a report by the student.
6. Evaluation occurs only at the end of the internships, which does not allow finding and correcting detected weaknesses in the process nor the difficulties encountered by the student. It even fails in registering progress made by the student.

7. Lack of feedback and following up on the internships once finalized, to improve those grey areas identified in the evaluation.

Research results obtained from the review of internal documents

The analysis of the curriculum shows that the degree program includes three internships: The first one, in the fourth semester of the program, the second internship in the sixth semester, and the final one in the eighth semester. The degree program has a total of ten semesters. In terms of how the internships interact with the rest of the courses in the curriculum, no course has any internship as a prerequisite for approval nor do they constitute a prerequisite for any program course, internships also have no value in terms of credits for the program.

The Accountant and Auditor degree program curriculum at the University of Bio-Bio covers a total of 190 credits.

In reviewing the internship regulation defined by the degree program, according to the curriculum planning all of the objectives for each of the internships are clearly defined, the prerequisites for each of them relate only to the amount of credits obtained by the student. For the first internship students are required 78 credits, 117 for the second and 157 credits is the minimum requirement for the final internship. However, it is not compulsory that internships are to be performed within the period therein indicated, leaving open the possibility that internships may be delayed by the student, as they are not a prerequisite for subsequent courses. This presents a loophole, for intermediate internship objectives, may not always be timely met.

Regarding the category of evaluation of intermediate and final internships, the regulation establishes that the student's supervisor in the company is the evaluator, assessing student's performance based on an evaluation guideline issued by the University. However, according to the regulation, the person ultimately responsible for conceptually qualifying the internship is the School Director. Based on the internship assessment report received from the company, where in addition to the evaluation, the activities performed by the student during the internship are mentioned, the School Director approves or rejects the academic registration regarding the student's internship.

Regarding the criteria used by the School Director, no technical or social aspects to be evaluated are specified, rather it is mentioned that the reason for approval or rejection is based mainly on the activities described in the report prepared by the company and the respective remarks submitted by the evaluator. In the event that the school director deems it appropriate, he or she may proceed to verify the information by calling the supervisor in the company.

Finally, we reviewed the Internship Evaluation Guidelines used in the program as an assessment tool for all internships. Following this review of

the evaluation criteria, it was concluded that the skills evaluated are attitudinal, and in part procedural. The first internship emphasizes the student ability to relate, to acknowledge his or her own mistakes, the speed and quality in the execution of tasks, teamwork and learning skills, as well as cooperation and discipline. The second internship, in addition to the above aspects, adds proactiveness and the ability to apply technical concepts. Finally, students' ability for analyzing and expressing themselves both orally and in writing are added for the final internship. In general, these assessments only contain information about students' behavior during the development of the internships, excluding any evaluation on the development of students' technical skills that may improve during the process.

The assessment procedures basically consist in rating each aspect on a scale from 1 to 7. Each item's grade is then weighed according to percentages assigned by the University for each criterion, for example, 40% skills, cooperation 30% and discipline 30%, thus obtaining the final score. The weighing is the same for the three internships mentioned. The evaluation instrument also provides a comments section where the evaluator can identify the main strengths and weaknesses identified in the student.

Finally, as a result of the revision of the guidelines it is concluded that the evaluation of the various internships is summative, i.e., carried out at the end of the process, without a proper follow up of the process which could allow to improve observed weaknesses in the student. Another important aspect is that the assessment information comes from a single source, the evaluator, which in this case is the responsible supervisor in the company, having no participation from any other stakeholder.

Clearly, as can be seen in the results obtained from the review of internal documents there are areas for improvement in the development of the program's internships.

Conclusions

The results obtained from the various instruments used generated some conclusive answers in regards to the need for improving several areas in the process of curriculum planning and for the evaluation of internships in the Accountant and Auditor degree program at the University of Bío-Bío.

For the purposes of the study the results obtained from the review of internal documents and the semistructured interviews applied, were cross analyzed for each category and subcategory.

For the first category, the results clearly show that there is no adequate curriculum planning and that the internships are not properly coordinated with other courses in the curriculum, opening the possibility that because they do not constitute a prerequisite for any subsequent activity in the curriculum, they may be delayed and not carried out in the stipulated period, so internships would then fail to meet their objectives.

The results also show a lack of coordination between the University and the internship venues as well as a lack of proper cooperation agreements which could allow for the possibility of internships for students while assigning responsibilities to companies ensuring that internship objectives are being met.

Another shortcoming identified by respondents relates to the limited time allotted to each internship that does not allow students to fully develop activities relevant to their profession, on the other hand, companies are prevented from assigning more complex tasks or greater responsibility to students, which means that in many cases they end up carrying out operational tasks that are not relevant and are mismatched with their qualification profile.

Regarding the second category, the University of Bío-Bío now has a process in place to assess students doing internships during their studies, but the results conclude that there are several aspects to improve in this regard: the evaluation is only summative, at the end of the internship, excluding previous diagnosis, support and supervision in this formative process, all of this prevents evaluating the learning obtained and the difficulties faced throughout the process. There is also no follow up to improve those aspects that presented students with difficulties, nor to establish a feedback process.

Regarding the defined evaluation criteria, it focuses primarily on attitudinal aspects, neglecting students skill development, the assessment does not consider if the student correctly applied the content delivered in the classroom or if he or she has achieved significant learning experiences from a technical standpoint, rather it focuses on students' behavior during their internships.

In regard to the internship evaluators, it is important to note that currently this function lies only on the student supervisor at the company, having no participation from the University in such an important aspect as to assess the learning achieved by the students. The University only delivers an evaluation guideline to the company but does not enquire about the student's activities during the internship, nor once it concludes, which effectively prevents assessing the learning achieved by the students. The teacher supervision in the field and student accompaniment are vital to this process and the University cannot ignore such an important academic activity in the training of an Accountant and Auditor.

Finally, when analyzing the research results, both from the review of internal documents and from the semi-structured interviews the central research question concludes that today's Accountant and Auditor degree program at the University of Bío Bio shows flaws in the design process and in the implementation of the various internships, both in curriculum planning as well as in their assessment. However these shortcomings are likely to be improved over time, this is imperative if internships are to meet the objectives they pursue, such as the implementation of knowledge delivered in the classroom.

The above objective is feasible, only to the extent that this degree program takes into account the weaknesses identified in this study and resolves to improve them. Undoubtedly, this represents a great challenge, but also a great avenue for improvement, especially considering that this degree program is now subject to an accreditation process. A higher education institution committed to competing in this global market, faces new educational paradigms, and must seek excellence in the training of competent professionals capable of performing successfully in their workplaces. In this sense, the development of various effective internships during the degree program, alongside clear goals, plays a fundamental role.

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