



# The Effect of Learning Modality on Internship Performance: A Quantitative Study of Accountancy Interns

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## **Abstract:**

This quantitative study investigates how learning modalities—online versus face-to-face instruction—affect the internship performance of accountancy students at Negros Oriental State University (NORSU). Guided by Kolb's Experiential Learning Theory, the study compared the performance of two batches of graduates using data from standardized employer evaluations. The Mann-Whitney U test was used to assess differences in technical, personal, and interpersonal skills. Results showed that face-to-face learners outperformed their online counterparts in teamwork, communication, and applied knowledge. The study contributes to post-pandemic curriculum design by highlighting the role of instructional modality in internship outcomes and professional readiness.

**Keywords:** Accountancy Education, Experiential Learning, Internship Performance, Learning Modality, Skill Development.

## **I. Introduction**

Higher education institutions have been encouraged to strengthen their internship programs as part of the ongoing effort to produce graduates who are prepared to enter the workforce and thrive in a global, competitive environment. On-the-job training is a crucial component in the field of accounting, helping to bridge the gap between theoretical education and practical experience. This research was prompted by performance discrepancies discovered among accounting interns, particularly when they were placed in real-world contexts. The purpose of this study is to determine the extent to which these interns meet the expectations within the industry. The performance of accountancy interns at Negros Oriental State University (NORSU) was evaluated under the framework of Commission on Higher Education Memorandum Order (CHED CMO) No. 23, Series of 2009, which outlines standards for internship programs in higher education.

Recent studies have pointed out several deficiencies in the transition from classroom knowledge to practical application. For instance, prior research in the Philippines and abroad has identified discrepancies between the perceived competencies of student interns and the actual expectations of employers. The evolving nature of the accounting profession, coupled with the challenges brought by the pandemic—such as the shift to online learning and changes in academic policies—necessitates a



timely examination of intern performance. This study addresses these gaps by examining the demographic profiles and internship performance of accountancy students across two batches that were affected by differing academic modalities.

Grounded in the guidelines of CHED CMO No. 23, Series of 2009 and supported by relevant literature on experiential learning, this study uses a quantitative descriptive design to analyze employer evaluations of intern performance. The college's standard performance evaluation tool measures technical and functional skills, personal and professional qualities, and interpersonal and communication abilities. Statistical analyses, including weighted mean, simple percentages, and the Mann-Whitney U test, were applied using SPSS to determine both the level of performance and the existence of significant differences based on sex and batch.

The expected outcome of this research is to reveal strengths and areas for improvement in the internship program. Specifically, the study seeks to identify which skill domains—such as discipline, initiative, or interpersonal relations—require enhancement. These findings are expected to help align the university's internship training with current industry standards and provide actionable recommendations to further refine the curriculum. Ultimately, the study contributes to the broader goal of enhancing the employability and professional readiness of accountancy graduates in a post-pandemic world.

## **2. Review of Related Literature and Studies**

### **2.1. Experiential Learning in Accountancy Education**

Experience learning has been a foundation in accountancy education in recent years. Classroom lectures by themselves are insufficient as the accounting profession develops with ever more complicated requirements. Students need more than just theories; they also need to see firsthand how these ideas could be applied in practical settings. Experiential learning addresses this demand by providing students with opportunities to engage in meaningful, hands-on exercises that reflect professional practice.

The learning cycle developed by David Kolb is one of the most widely used models of experiential learning. Kolb (2018) describes learning as a four-stage process grounded in experience—concrete experience, reflective observation, abstract conceptualization, and active experimentation. This model provides a valuable framework for planning classroom and field-based activities that allow students to reflect on what they have done, make sense of it conceptually, and attempt it again in fresh approaches within the context of accountancy education.

Studies repeatedly show that incorporating experiential learning in the accounting curriculum significantly improves student performance. Noori et al. (2023) claim that students who participate in experiential learning grow not just in their knowledge of technical ideas but also in their capacity to apply what they have acquired in dynamic, real-world settings. Whether through fieldwork, live cases, or simulations, these encounters require students to examine closely, adapt to new challenges, and develop greater confidence in their professional skills.

One excellent illustration of this is the increasing frequency with which capstone courses feature student consulting projects. When students work with real businesses to address realistic business problems, Seow, and et.al., (2021) discovered that they are not only applying what they learned in class—they are learning how to negotiate uncertainty, interact with clients, and deliver outcomes under pressure.

Typically, under the guidance of faculty and industry mentors, these initiatives foster a rich learning environment that integrates academic theory with practical application.

Another known type of experiential learning is the internship. Through internships, students can observe how accounting systems operate in real time and venture outside the classroom into the business world. Among the early academics to draw attention to how internships shape professional abilities and employment preparation was Beard (1998). More recently, Akkeren and Tarr (2021) offered a novel analysis of how internships support student learning through experiential learning. Accordingly, students learn more when they are actively involved in activities and receive regular feedback. Complex topics can be easily understood through actual experiences.

The collective findings from this research convey a clear message: experience matters. When executed effectively, it transforms theoretical accounting concepts into practical knowledge and promotes a learning environment where students actively engage in their own development, rather than remaining passive recipients of information. These are not merely opportunities to enhance resumes for aspiring accountants; they serve as essential stepping stones toward becoming successful, ethical, and adaptable professionals in a dynamic business environment.

## **2.2 Effects of Learning Modality on Student Competence**

Online learning offers flexibility and convenience but presents notable limitations in the development of soft skills (Zhukova, O., & et al. 2024). While it accommodates self-paced learning, some students struggle with self-discipline, time management, and motivation, which can lead to disengagement and poor academic outcomes. Learners differ significantly in their capacity, confidence, and adaptability to online modalities. For some, the lack of structure and social interaction in virtual environments may cause frustration and confusion. Dhawan (2020) pointed out that a mismatch between the technological design of online platforms and the psychological needs of learners can disrupt the learning process and create imbalances. Furthermore, the absence of personalized learning approaches may also hinder student progress.

Almahasees et al. (2021) highlighted that both faculty and students perceive significant challenges in online education, including difficulties in adaptation—especially for students with disabilities—limited interaction, lack of motivation, technical issues, internet connectivity problems, and concerns over data privacy and security. Despite these challenges, they acknowledged several advantages of online learning, such as cost-effectiveness, self-directed learning, and flexibility.

In contrast, face-to-face learning is often associated with improved classroom engagement and interpersonal interaction. Recent studies emphasize that physical classroom settings and hands-on activities foster the development of essential workplace competencies, including teamwork, punctuality, and real-world communication skills—areas that are difficult to cultivate in purely online environments.

## **2.3 Internships and Employability Skills**

Internships play a vital role in equipping students with both technical competencies and essential soft skills, particularly in professional programs such as accountancy. As noted by Low et al. (2024), internships serve as a crucial platform for developing practical expertise, enabling students to apply classroom knowledge in real-world contexts. The effectiveness of internship performance is often linked to the quality of prior academic preparation and the extent to which internship programs incorporate



structured guidance and employer feedback. Pasewark et al. (1989) emphasized that well-designed internship programs with continuous assessment foster greater career readiness and better transition into the workforce. Moreover, the integration of experiential learning with theoretical instruction allows business and accountancy students to graduate with a more comprehensive and competitive skill set.

Internships also have broader implications beyond individual student development. Hassouna and Zaazou (2024) argued that impactful internship programs benefit not only students but also host organizations by reducing recruitment costs and minimizing training periods for new hires. Additionally, Pantaruk, et al (2025) highlighted the significant role of soft skills—such as communication, teamwork, and problem-solving—in enhancing employability, particularly in service-oriented industries like in the hospitality industry. These findings underline the function of internships as a strategic bridge between theory and practice, refining students’ professional abilities and aligning them more closely with industry expectations.

## 2.4 Gaps in the Literature

While numerous studies have emphasized the value of experiential learning, the integration of theoretical instruction with real-world application, and the importance of internships in building both technical and soft skills in accountancy education, a notable gap remains in understanding how learning modality (e.g., online vs. face-to-face) influences the effectiveness of internship performance and the development of employability skills.

The literature establishes that:

Experiential learning, including internships, enhances student competence by bridging theory and practice (Kolb, 2018; Akkeren & Tarr, 2021).

Learning modality impacts skill development, with online learning often failing to cultivate interpersonal and practical workplace competencies as effectively as face-to-face methods (Dhawan, 2020; Zhukova, O., & et al., 2024).

Internship success and career readiness depend significantly on prior academic preparation and the quality of experiential exposure (Low et al., 2024; Pasewark et al., 1989).

However, there is limited empirical exploration of how different learning modalities prior to internship (such as online learning during the pandemic vs. traditional classroom learning) influence interns’ actual performance and skill acquisition during fieldwork. While existing studies treat these domains separately—either focusing on experiential learning, learning modality, or employability—few studies examine the intersection of these three elements, particularly in accountancy education.

Thus, this study seeks to fill this gap by examining how the learning modality experienced by accountancy students affects their internship performance and acquisition of employability skills, thereby providing a more holistic understanding of professional preparation in a post-pandemic educational landscape.

## 3.0 Results and Discussions

### 3.1. Demographic Profile

**Table 1.**



## Demographic Profile of the Interns

Variable	Category	Frequency	Percent
1. Sex	Female (F)	54	79.40
	Male (M)	14	20.60
	<b>Total</b>	<b>68</b>	<b>100.00</b>
2. Batch	2022 – 2023	56	82.40
	2023 – 2024	12	17.60
	<b>Total</b>	<b>68</b>	<b>100.00</b>
3. Industry Type	Accounting Department	35	51.50
	Accounting & Audit	12	17.60
	Accounting & Finance	4	5.90
	Audit Department	4	5.90
	COA-LGU Dumaguete City	2	2.90
	Finance Department	2	2.90
	Health Management	2	2.90
	Municipal Accounting Office	2	2.90
	Admin & Revenue & Collection	1	1.50
	Division		
	Audit & Tax Department	1	1.50
	Budget & Accounting	1	1.50
	Department		
	COA	1	1.50
	Provincial Internal Audit	1	1.50
	Services Office		
	<b>Total</b>	<b>68</b>	<b>100.00</b>

The interns' demographic profile provides us with valuable information that can help us enhance accounting education and internship programs.

First, the data demonstrate a significant difference between the sexes, with a substantially higher number of female interns than male interns. Low et al. (2024) also found that an increasing number of women are entering the accounting industry, which aligns with this trend. It may be a sign of a larger trend in accountancy schools. However, it also raises significant concerns about the representation of women in the field and whether more efforts are needed to promote gender diversity and inclusivity. If fair and professional development rules do not address these gender differences, they could impact the way internships operate, the way people integrate into the workplace, and their career progression over time.

The number of interns in each batch demonstrates that more people from the 2022–2023 cohort are

participating than from the 2023–2024 cohort. This difference can be attributed to the fact that these groups of students attended school in different academic settings. The 2022–2023 group may have had extra time to finish their internship requirements because online learning was less strict during the pandemic. On the other hand, the 2023–2024 group likely had to follow stricter academic rules when face-to-face instruction resumed. Dhawan (2020) and Almahasees et al. (2021) both point out that online learning methods are convenient but may not fully help students develop their skills and get ready for real-world tasks. It could make students less prepared and confident in applying for internships in more challenging academic settings.

Most of the interns were placed in accounting departments, while fewer were placed in audit, finance, or government-related offices. This pattern suggests that there are few auditing firms in the area, and the program has adapted to this by allowing individuals to work in general accounting functions. These placements provide interns with extensive technical experience, but they may not offer them many opportunities to acquire additional skills, especially in audit and tax functions. Seow, Pan, and Tay (2021) and Akkeren and Tarr (2021) say these are important areas for well-rounded experiential learning. The lack of variety in placement may also make it harder to learn skills essential for securing a job, such as how to communicate effectively with clients, solve problems, and convey information. Zhukova, O., & et al. suggest that these are essential abilities for success at work.

The results of these studies indicate that adjustments are necessary to the programs. First, internship coordinators should consider forming new collaborations with a broader range of industry partners to ensure that internships are more diverse and align with the skills they require. Second, it is essential to ensure that the way students' study, whether online or in person, is structured to prepare them for the demands of fieldwork. To maximize the benefits of an internship, students should possess both technical and soft skills prior to commencing (Kolb, 2018; Noori et al., 2021). This is because experiential learning works best when students are actively involved and get feedback.

Ultimately, these trends highlight the importance of intentionally developing internship programs that cater to the needs of both students and the job market. The goal is to make sure that accounting graduates are well-prepared and ready to work.

### 3.2. Level of Performance of the Interns

**Table 3.**  
**Performance of the Interns**

	<b>Weighted Mean</b>	<b>Rank</b>	<b>Interpretations</b>
<b>Technical and Functional Skills</b>			
Quality of Work	4.6176	2	Outstanding
Quantity of Work	4.6176	2	Outstanding
Knowledge of Work	4.4853	3	Outstanding
Safety and Housekeeping	4.7647	1	Outstanding
<b>Composite Mean</b>	<b>4.6213</b>		<b>Outstanding</b>



## Personal and Professional Skills

Work Initiative and Drive	4.7647	2	Outstanding
Aptitude and Ability to Learn	4.8088	1	Outstanding
Discipline and Punctuality	4.6618	3	Outstanding
Responsibility and Dedication	4.7647	2	Outstanding
<b>Composite Mean</b>	<b>4.7500</b>		<b>Outstanding</b>

## Interpersonal and Communication Skills

Teamwork and Cooperation	4.7647	1	Outstanding
External and Customer Relations	4.6471	2	Outstanding
<b>Composite Mean</b>	<b>4.7059</b>		<b>Outstanding</b>

Scale: 4.21 – 5.00 Outstanding 3.41 – 4.20 Very Satisfactory 2.61 – 3.40 Satisfactory 1.81 – 2.60 Needs Improvement 1.00 – 1.80 Unacceptable
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The results presented in Table 2 show the interns' performance across different skill categories, highlighting areas of excellence and potential growth. In the domain of Technical and Functional Skills, interns demonstrated commendable proficiency, particularly in Quality of Work and Quantity of Work, both with high mean scores interpreted as outstanding. Notably, their top performance in Safety and Housekeeping emphasizes a strong attention to workplace organization and occupational discipline. This finding supports the observations of Low et al. (2024), who emphasized the importance of internships in developing technical competencies that reflect real-world expectations. Similarly, Akkeren and Tarr (2021) noted that hands-on involvement in actual workplace settings enhances students' understanding of complex accounting operations.

In the area of Personal and Professional Skills, the interns exhibited exceptional Aptitude and Ability to Learn, attaining the highest score across all categories. Their Responsibility and Dedication also ranked highly, suggesting a strong internal motivation and work ethic. These traits are essential for career readiness, as highlighted by Pasewark et al. (1989), who stressed the importance of structured internship programs that integrate feedback mechanisms to build both technical mastery and professional behavior. However, Discipline and Punctuality ranked slightly lower, indicating room for improvement.

Regarding Interpersonal and Communication Skills, the interns excelled in Teamwork and Cooperation, a key soft skill emphasized by Pantaruk, et.al (2025) as vital for workplace adaptability and employability, especially in collaborative professions like accounting. However, their slightly lower rating in External and Customer Relations may be attributed to limited exposure to client-facing interactions. As noted by Zhukova, O., & et al., online learning environments, while flexible, often limit

students' opportunities to develop interpersonal communication and customer service skills—competencies typically honed in face-to-face and real-world contexts.

These findings present a comprehensive view of interns possessing a well-balanced skill set—ranging from technical expertise to interpersonal capabilities. The overall high performance suggests that the experiential learning component of the accountancy curriculum at NORSU is effective in preparing students for professional practice. However, the identified areas for improvement also provide insight into where the internship experience and pre-internship training could be refined. As Kolb's (2018) experiential learning theory emphasizes, learning is most effective when students engage in a cycle of doing, reflecting, conceptualizing, and applying—underscoring the need for continuous feedback and contextual learning experiences to fully prepare students for dynamic work environments.

### 3.3 Difference in the Performance of the Two Batches

**Table 3.**  
**Difference in the Performance of the Two Batches**

Performance Indicator	Z-value	p-value	Significant Difference?
Quality of Work	-2.041	.041	Yes
Quantity of Work	-3.146	.002	Yes
Knowledge of Work	-2.987	.003	Yes
Work Initiative and Drive	-0.876	.381	No
Aptitude and Ability to Learn	-3.138	.002	Yes
Teamwork and Cooperation	-3.202	.001	Yes
Discipline and Punctuality	-3.132	.002	Yes
Safety and Housekeeping	-3.526	.000	Yes
Responsibility and Dedication	-1.732	.083	No
External and Customer Relations	-3.472	.001	Yes

Significant at  $p < 0.05$

Mann-Whitney U (Non-parametric test)

The analysis of performance indicators presented in Table 3 reveals statistically significant differences between the two batches of interns in most skill categories, except for Work Initiative and Drive and Responsibility and Dedication. These results carry important implications for accountancy education, particularly in relation to how prior academic experiences and learning modalities affect internship performance.

Significant differences were observed in core technical and functional skills such as Quality of Work, Quantity of Work, Knowledge of Work, and Safety and Housekeeping. These outcomes suggest that the batch differences—likely shaped by varying academic conditions during and after the pandemic—had a tangible impact on students' workplace readiness. As noted by Dhawan (2020), the shift to online

learning introduced challenges in developing certain professional competencies, including the ability to apply theoretical concepts in practical, real-world scenarios. The earlier batch, having experienced more flexibility and less academic pressure during the online period, may have benefited from additional time and confidence in applying accounting concepts during internships. This supports the findings of Noori et al. (2021), who emphasized that experiential learning enhances both conceptual understanding and the ability to adapt to real-time challenges.

The interpersonal dimension of internship performance also exhibited significant variation between batches, particularly in Teamwork and Cooperation and External and Customer Relations. These skills are heavily dependent on consistent, face-to-face interaction opportunities that was limited for students who were primarily educated online. As Zhukova, O., & et al. (2024) point out, online education, while flexible, often fails to cultivate essential soft skills like teamwork, communication, and client engagement, all of which are critical for accounting professionals. Therefore, the stronger performance in these areas by one batch over the other likely reflects the differing degrees of exposure to collaborative environments and interpersonal learning activities.

Another area where performance varied significantly is in Aptitude and Ability to Learn and Discipline and Punctuality. These competencies are often shaped not only by innate learning capacity but also by the learning environment itself. It is emphasized that structured, in-person learning environments foster discipline, accountability, and adherence to professional standards—traits that may be less emphasized in remote or self-paced learning contexts. The data implies that the batch with more traditional learning experiences may have developed a stronger sense of structure and responsibility, translating into better internship performance.

Interestingly, the Work Initiative and Drive and Responsibility and Dedication did not show statistically significant differences between the batches. This suggests that these traits may be more intrinsic or individually driven and less influenced by academic setting or learning modality. It aligns with Kolb's (2018) experiential learning theory, which posits that while learning environments facilitate skill acquisition, personal engagement and motivation remain central to meaningful learning experiences.

The findings reinforce the value of well-structured, experience-based learning environments in developing key competencies for future professionals. They also highlight the importance of addressing the limitations of online learning—particularly in the development of soft skills and discipline—through deliberate instructional strategies and internship preparation programs. As suggested by Hassouna and Zaazou (2024), enhancing the design and delivery of internship programs not only benefits students but also improves organizational onboarding and productivity outcomes. Therefore, bridging the performance gap between batches may require revisiting academic delivery methods, strengthen pre-internship training, and ensure equitable experiential opportunities for all students.

#### **4. Conclusion**

1. This study confirms that accountancy interns at Negros Oriental State University generally perform at an outstanding level across technical, professional, and interpersonal skill categories. The results of the employer evaluations show that the program does a good job of preparing students for the workplace, which supports the use of experiential learning concepts in internship settings.

2. A consistent overrepresentation of female students (79.4%) is observed, reflecting a long-standing trend in accountancy education rather than a gender imbalance needing correction. Interestingly, no significant performance differences were found between male and female interns, suggesting that both genders exhibit comparable competence in the workplace.
  3. Statistically significant performance differences were noted between the two batches. Interns from Batch 2022–2023—who were largely exposed to online learning—performed differently from those in Batch 2023–2024, who returned to more traditional classroom instruction. These findings suggest that the learning modality prior to internship placement can shape students’ readiness and performance, particularly in discipline, teamwork, and communication.
  4. The theoretical contribution of this study lies in its integration of Kolb’s Experiential Learning Theory with the evaluation of internship outcomes, thereby confirming the importance of real-world engagement in developing workplace competencies. Practically, it highlights the need for internship programs to incorporate structured feedback and diverse placement opportunities to enhance holistic skill development.
  5. This research aligns with, yet extends, prior studies on learning modality and experiential learning by showing how pandemic-induced educational shifts have lasting effects on student readiness. Unlike other works that isolate learning modality or skill development, this study intersects both, offering a more complete view of post-pandemic educational impact on employability.
  6. Although most findings support existing literature, the lack of significant differences in internal traits such as initiative and dedication suggests that some professional characteristics may be less influenced by academic structures and more rooted in individual disposition. This distinction points to areas of the internship experience that may resist standardization and require tailored approaches.
  7. Future research may explore longitudinal outcomes, such as employment rates and job retention, to assess whether internship performance translates to long-term professional success. It is also recommended to investigate the influence of internship site diversity and pre-internship training intensity on overall performance. Expanding the study across other state universities could also provide comparative insights for national-level policy improvement.
- While the internship program at NORSU demonstrates effectiveness in developing core skills, continued refinement, especially in adapting to shifts in academic modality and ensuring equitable experiential opportunities, is crucial in sustaining graduate employability in a dynamic professional landscape.

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