



Evaluation of Accounting Expertise Program Student Satisfaction Towards The Implementation of The Internship Program

Domingos da Silva Correia^{1*}, Edy Supriyadi², Abi Amar Zubair³

¹⁻²Education Research and Evaluation, Yogyakarta State University, Indonesia

³Social Studies Education, Yogyakarta State University, Indonesia

*Corresponding Author: domingosda.2024@student.uny.ac.id

Abstract. Internship programs in vocational education need to be evaluated from students' experiences because implementation quality depends not only on learning outcomes but also on students' feelings and experiences, resource readiness, and the consistency of the mentoring process. This study aims to assess students' satisfaction with the internship experience in the Accounting Expertise Program at Liquiçá Vocational High School, Timor-Leste, using a context, input, process, and product (CIPP) framework. This evaluative study involved 35 accounting students who had participated in the internship program. Data were collected in April–June 2026 using a 27-item questionnaire with four Likert scale categories. The analysis used averages, standard deviations, percentage achievements, and interpretive categories. The results showed that overall satisfaction was in the sufficient category ($M = 2.747$; $SD = 0.420$; 68,66%). The context component obtained 70.36% (good), input 62.31% (adequate), process 69.34% (good), and product 75.18% (good). Work climate was the strongest indicator (83.57%), while mentor teachers' readiness (57.86%) and business or industry partners' readiness (59.56%) were the weakest. Findings showed that students have already felt the benefits of internships, but initial support for the program has not been evenly distributed. The findings highlight the need to prioritize mentor training, role-sharing between schools and partners, written guidelines, task mapping aligned with accounting competencies, and scheduled monitoring and feedback.

Keywords: Accounting; CIPP evaluation; Internship program; Student satisfaction; Vocational education.

Abstrak. Program magang dalam pendidikan vokasi perlu dievaluasi dari pengalaman siswa karena kualitas pelaksanaannya tidak hanya ditentukan oleh hasil belajar, tetapi juga oleh perasaan dan pengalaman siswa, kesiapan sumber daya, dan konsistensi proses pendampingan. Studi ini bertujuan untuk memberikan kepuasan siswa Program Keahlian Akuntansi terhadap pengalaman magang di Sekolah Menengah Kejuruan Liquiçá, Timor-Leste, menggunakan kerangka kerja konteks, input, proses, dan produk (CIPP). Studi evaluatif ini melibatkan 35 siswa akuntansi yang telah berpartisipasi dalam program magang. Data dikumpulkan pada bulan April–Juni 2026 menggunakan kuesioner 27 item dengan empat kategori skala likert. Analisis menggunakan rata-rata, standar deviasi, persentase pencapaian, dan kategori interpretatif. Hasil menunjukkan bahwa kepuasan secara keseluruhan berada dalam kategori cukup ($M = 2,747$; $SD = 0,420$; 68,66%). Komponen konteks memperoleh 70,36% (baik), input 62,31% (cukup), proses 69,34% (baik), dan produk 75,18% (baik). Iklim kerja merupakan indikator terkuat (83,57%), sedangkan kesiapan guru mentor (57,86%) dan kesiapan mitra bisnis atau industri (59,56%) merupakan yang terlemah. Temuan menunjukkan bahwa siswa telah merasakan manfaat magang, tetapi dukungan awal untuk program ini belum merata. Perlunya prioritas pada pelatihan mentor, pembagian peran antara sekolah dan mitra, pedoman tertulis, pemetaan tugas sesuai dengan kompetensi akuntansi, dan pemantauan serta umpan balik yang terjadwal.

Kata kunci: Akuntansi; Evaluasi CIPP; Kepuasan siswa; Pendidikan vokasi; Program magang.

1. INTRODUCTION

Vocational secondary education plays a crucial role in preparing graduates to enter the workforce and adapt to ever-changing professional practices. In Timor-Leste, this direction is grounded in law. Timor-Leste Education Law No. 4/2026 governs the education system, and Decree Constitution No. 8/2012 regulates the curriculum, implementation, certification, organization, and evaluation of vocational high schools. This policy framework places the

relationship between school and workplace as a crucial element in developing student competencies.

The need for relevant vocational education is growing as the labor market cannot fully absorb the younger generation. A 2023 report from the International Labour Organization (ILO), based on its 2021 labour force survey, estimates that nearly 83,000 young people in Timor-Leste are not currently studying, working, or training, while the youth unemployment rate stands at 9.6%. This suggests that schools are not equipping students with sufficient academic knowledge. Students also need authentic experiences, work habits, communication skills, and an understanding of professional standards.

Internship programs are a key way to connect school learning with workplace practice. Internship experiences can strengthen job readiness when students receive meaningful assignments, opportunities to apply competencies, and targeted feedback (Pianda et al., 2024, 2025). Cross-disciplinary competencies, such as communication, collaboration, and problem-solving, are also increasingly relevant in vocational education (Calero López & Rodríguez-López, 2020). In accounting education, this experience is crucial because students need to see how transaction recording, document management, financial administration, use of work tools, accuracy, confidentiality, and professional communication are applied in real-world situations.

Internship benefits do not emerge automatically, and the quality of the student experience depends on curriculum fit, school readiness, mentor capacity, partner involvement, implementation time, and the workplace learning climate. Unstructured school-workplace collaboration can create a gap between learned competencies and assigned tasks (Arinaitwe, 2021; Sauli, 2021). Mentors also face challenges in managing time, assigning proportionate tasks, and providing feedback to interns (Schneider et al., 2024).

Student perspectives are necessary to assess whether a program truly provides a relevant learning experience. In this study, satisfaction is defined as students' assessment of the suitability of program needs and objectives, resource availability, implementation quality, and perceived benefits. These measurements are not positioned as the sole objective measure of graduate competency. However, student perceptions can reveal areas of the program that are functioning well and areas that hinder learning. Yan (2025) emphasized that internship evaluation from the student's perspective should include the content of the work and supervisor support, not just the outcome.

Context, Input, Process, and Product (CIPP) model provides a suitable framework for comprehensive program reviews. Context evaluation assesses the curriculum's need, objectives, and relevance. Input evaluation examines participants' readiness, mentors, partners, facilities, and guidance. Process evaluation assesses mentoring implementation, duration, task

appropriateness, monitoring, and work climate. Product evaluation assesses perceived benefits in technical and non-technical skills. This model is oriented toward improvement and accountability so that evaluation results can inform program decisions (Stufflebeam & Zhang, 2017).

Pedagogically, internships need to be understood as purposeful work-based learning, not simply a transfer of learning from the classroom to the workplace. A student's presence in an organization alone does not produce professional knowledge. Educational value is realized only when work experiences connect to curriculum objectives, with opportunities for participation, mentorship, and reflection that help students make meaning of the tasks they undertake. Billett (2009) emphasizes the need to integrate school and practical experiences deliberately. Jackson (2015) points out that employability skills development through integrated learning can be hampered if program design, stakeholder support, and learning opportunities are inadequate. Thus, an internship's quality is not determined solely by the availability of placements or the number of workdays completed. Quality depends on how well the program establishes a coherent learning pathway before, during, and after placement.

Studies of workplace learning indicate that students learn through a combination of participation in authentic tasks, observing experienced workers, dialogue, modeling, feedback, and opportunities to improve performance. A review by Mikkonen et al. (2017) found that guidance can occur through direct explanations, modeling, incremental support, reflective conversations, and organizing the learning environment. Virtanen et al. (2014) also found that pedagogical, social, and structural practices shape vocational students' workplace learning experiences. This evidence positions school counselors and partner supervisors as the link between daily work and targeted competencies. Without this link, students may complete many activities but not understand quality standards, the rationale for a procedure, or the relationship between a partial task and the broader work process.

Student satisfaction is a relevant evaluation indicator because it reflects participants' direct assessment of the quality of support and the meaningfulness of the experience they received. Satisfaction is not simply a fleeting emotional reaction; it reflects role clarity, supervisor support, the experience's functional and social value, and the congruence between expectations and actual conditions. To and Lung (2020) demonstrated that supervisor support is directly related to internship satisfaction and contributes to task clarity and students' perceived value. Chen et al. (2018) also linked internship satisfaction to increased perceived employability. In school program evaluations, this information is an important early indicator of implementation quality. However, interpret it with caution, as students may be satisfied with a pleasant environment even if the tasks are not fully challenging or competency-based.

Perspectives, goal clarity, participant readiness, organizational support, and process quality work as interrelated influences. Poltimäe et al. (2023) showed that conditions before and during the internship were related to the development of competency outcomes. These findings support an evaluation framework that goes beyond the outcome. If students do not understand the goals, partners do not recognize program competencies, or mentors lack monitoring mechanisms, deficiencies in the feedback phase can carry over into the process and limit outcomes. Conversely, measurable goals, role allocation, task mapping, and scheduled feedback can make the experience more equitable across placements and allow schools to assess partners' sustainability.

The workplace social environment determines whether students dare to ask questions, try new things, and admit mistakes. Nisula and Metso (2019) showed that both individual and organizational factors influence vocational students' learning success in real-world work environments, while Metso (2014) emphasized the importance of organizational factors from vocational students' perspective. A welcoming climate for interns can foster psychological safety and participation, but it must be paired with clear expectations and gradually increasing assignments. Without relevant guidance and challenges, students may rate the experience positively without making optimal progress in competency. Therefore, satisfaction evaluations need to distinguish relational climate from pedagogical quality so schools can obtain a more accurate diagnosis.

Accounting students have unique needs. Ideally, internships provide gradual exposure to transaction document flow, record-keeping, evidence categorization, spreadsheet or application use, accuracy checking, filing, and administrative communication. Beyond technical skills, students need to develop integrity, confidentiality, discipline, thoroughness, and the ability to explain information responsibly. Some assignments may need to be restricted because they involve financial data or require organizational authorization. However, limited access should not limit students to general work unrelated to their field. Schools and partners can design simulations, anonymize data, use guided observations, or offer mentoring assignments to ensure students learn authentically without compromising information security.

The shift in administrative practices toward digital tools has also increased demand for quality accounting internship experiences. Students require not only a conceptual understanding of the record-keeping process, but also an understanding of how data is entered, checked, stored, and communicated within organizational procedures. While mastery of specific tools depends on the partner facility, more fundamental competencies such as data accuracy, evidence retrieval, control logic, access ethics, and the ability to learn to use new systems can be developed in a variety of work environments. These cross-disciplinary

competencies align with the importance of communication, collaboration, and problem-solving in vocational education (Calero López & Rodríguez-López, 2020). Therefore, internship evaluations should assess whether students have acquired a combination of technical skills, digital work literacy, and professional behavior, not just how often they perform a single type of administrative work.

Different partner organizations can create varied learning opportunities. Government offices, trading companies, service agencies, and small organizations differ in transaction volumes, equipment, division of labor, and supervisory capacity. Inceoglu et al. (2019) caution that the impact of a work placement cannot be understood solely from the program's existence, as the mechanisms and conditions under which it is implemented determine its outcomes. Therefore, variations in experiences across placements reflect issues of quality and equity. Schools need to establish minimum standards for all partners while still allowing adaptation to the organizational context. These standards could include a list of competencies, a minimum number of meaningful activities, feedback frequency, access to mentors, problem-solving procedures, and verifiable evidence of work.

The CIPP framework helps organize this complexity for informed decision-making. Context explains why the program is needed and what competencies it should address. Input indicates whether resources and design are available. The process verifies whether the learning experience is proceeding as planned, and the product assesses the resulting benefits. The relationships between components shape the program's logic: relevant objectives need adequate input, input needs to translate into consistent mentoring practices, and effective processes are expected to produce skills and job readiness. Component- and indicator-based analysis also helps avoid drawing single conclusions from total scores, especially when one strength, such as work climate, may mask other weaknesses, such as mentor readiness or appropriate duration.

In the Timor-Leste context, detailed empirical evidence on accounting students' internship experiences remains limited. Institutional conditions, partner availability, school resources, and local administrative practices make research findings from other countries less easily applicable. This literature review builds an analytical lens and compares patterns, not to establish arbitrary standards. Program-level evaluation is needed to inform school decisions based on local data: which elements students already perceive as good, which are inconsistent, and what improvements are realistic to pursue with partners. This positioning clarifies the study's contribution by providing a CIPP-based diagnosis specific to the Accounting Expertise Program at Liquiçá Vocational High School.

Based on these needs, this study aims to evaluate the satisfaction of 35 students in the Accounting Expertise Program with the implementation of the internship program at Liquiçá Vocational High School. The research questions are directed at: (1) the overall level of student satisfaction; (2) the achievement of the components of context, input, process, and product; and (3) indicators that are strengths and priorities for improvement. The results are expected to provide an empirical basis for schools and work partners to improve internship management more effectively.

2. THEORETICAL STUDY

CIPP Evaluation Model

The CIPP evaluation model, developed by Daniel L. Stufflebeam, consists of four main components: Context, Input, Process, and Product. These components allow a thorough examination of the program, from the relevance of needs and objectives and resource readiness to program implementation and the results achieved (Stufflebeam & Shinkfield, 2007).

Context Evaluation

Context evaluation aims to identify the program's needs, problems, objectives, and relevance. In this study, context evaluation assessed the alignment of the internship program's objectives with the needs of the world of work and the competency development of vocational school students in the Liquiçá District.

Evaluation of Inputs

The evaluation of inputs assesses the readiness of resources and strategies used to implement the program. The aspects examined include students' readiness, supervisors' competence, industry partners' readiness, and the availability of practical facilities that support internship implementation.

Process Evaluation

Process evaluation assesses program implementation in the field, including school coordination with industry partners, monitoring activities, implementation of guidance, and the suitability of student placement with areas of expertise. Process evaluation helps identify implementation deviations or constraints that require follow-up.

Product Evaluation

Product evaluation assesses program outcomes related to the development of students' competencies. In this study, product aspects include technical competence, work discipline, communication skills, problem-solving, innovation, and job readiness after participating in the internship program.

The CIPP model was chosen because it suits evaluating the internship program as an interconnected system. Weaknesses in inputs or processes can affect program outcomes, while context findings can inform adjustments to goals and strategies. Thus, evaluation results can support decision-making and ongoing program improvement on an ongoing basis.

3. RESEARCH METHOD

This research is an evaluative study with a descriptive quantitative approach. It evaluates fieldwork practices by connecting initial conditions, resources, implementation, and program outcomes in vocational schools in Liquiçá District, Timor-Leste. The study included 35 students who participated in the internship program at Liquiçá Vocational High School. All group members served as respondents using a total sampling technique. Data collection was conducted from April to June 2026.

Respondents consisted of 29 women (82.86%) and 6 males (17.14%). Name information in the raw data is only used to check the number of rows and is not included in the analysis or reporting. The research unit of analysis is students, while the object of evaluation is the implementation of the internship program as experienced by accounting students.

Data were collected through questionnaires, semi-structured interviews, and documentation. The questionnaire used a four-point Likert scale to collect quantitative data on the context, input, process, and product components. The researcher conducted semi-structured interviews with the principal, supervising teachers, students, and industry partners to obtain explanatory information on program implementation. Documentation supplemented the data, including internship cooperation documents, activity reports, and student data. Quantitative data were analyzed using descriptive statistics, including average values (means), standard deviations, and achievement percentages, to describe the condition of each CIPP component. Interview data and documentation strengthened the interpretation of the quantitative results. The analysis results were then grouped according to the interpretation categories used in this study.

Data were collected using a closed-ended questionnaire containing 27 items with four answer choices. A score of 1 indicates the lowest rating, and a score of 4 indicates the highest rating. The context component was measured with six items, input with seven items, process with ten items, and product with four items. Context indicators included the suitability of needs and programs, clarity of objectives, and curriculum relevance. Input indicators included student readiness, mentor teacher readiness, business/industry partner readiness, and facilities and guidance. Process indicators included readiness during the internship, implementation of

guidance, time and duration, task suitability, monitoring, and work climate. Product components included improvements in technical and non-technical skills.

In the parent study, five validators reviewed content validity: three evaluation experts and two practitioners/curriculum team members. Aiken's V coefficients for all items ranged from 0.87 to 1.00. Component reliabilities from the parent study database of 35 students ranged from $\alpha = 0.60$ to 0.78, with context 0.71, input 0.72, process 0.78, and product 0.60. We used this information as initial evidence of instrument quality. We did not recalculate reliabilities for the subgroup of 35 students because the small sample size could produce less stable estimates (Retnawati, 2016).

4. RESULTS AND DISCUSSION

Results

A total of 35 Accounting students participated in this analysis. The majority of respondents were female. This composition reflects the study group and was not used to compare satisfaction by gender due to the unequal group sizes.

Table 1. Respondent characteristics based on gender

Gender	Frequency	Percentage (%)
Woman	29	82.86
Man	6	17.14
Total	35	100.00

Source: (Researcher data processing, 2026)

The overall average satisfaction score was 2.747, with 68.66% achieving a fair score. These results indicate that students benefited from the program, but positive experiences were not consistent across all implementation elements. Table 2 shows clear variation across components.

Table 2. Achievement of satisfaction based on CIPP components

Component	N	M	SD	Achievement (%)	Category
Context	35	2,814	0.475	70.36	Good
Input	35	2,492	0.517	62.31	Enough
Process	35	2,774	0.479	69.34	Good
Product	35	3,007	0.647	75.18	Good
Overall	35	2,747	0.420	68.66	Enough

Source: (Researcher data processing, 2026)

The product component achieved the highest score (75.18%), followed by context (70.36%) and process (69.34%). All three were in the good category. The input component scored lowest, at 62.31%, and fell in the fair category. Alternatively, this pattern indicates that the internship outcomes are considered quite beneficial, even though initial support in the form of mentors, partners, facilities, and guidance has not yet been fully realized.

Achievement of Each Indicator

Indicator analysis is necessary because component averages can mask very strong or very weak areas of a program. Table 3 presents the complete results.

Table 3. Satisfaction Achievement According to Indicators Evaluation

No	Comp.	Indicator	N	M	Sdv.	Percentage	Category
1	Context	Compliance with program needs	35	2,857	0.613	71.43	Good
2	Context	Clarity of purpose	35	2,686	0.557	67.14	Enough
3	Context	Curriculum relevance	35	2,900	0.715	72.50	Good
4	Input	Student readiness	35	2,757	0.586	68.93	Good
5	Input	Supervisor readiness	35	2,314	0.850	57.86	Enough
6	Input	Readiness of DU/DI partners	35	2,382	1,016	59.56	Enough
7	Input	Facilities/guides	35	2,457	0.731	61.43	Enough
8	Process	Readiness during internship	35	2,700	0.868	67.50	Enough
9	Process	Implementation of the guide	35	2,757	0.711	68.93	Good
10	Process	Time/duration	35	2,543	0.646	63.57	Enough
11	Process	Task suitability	35	2,886	1,078	72.14	Good
12	Process	Monitoring	35	2,757	0.668	68.93	Good
13	Process	Work climate	35	3,343	0.765	83.57	Very good
14	Product	Hard skills	35	3,100	0.628	77.50	Good
15	Product	Soft skills	35	2,914	0.935	72.86	Good

Source: (Researcher data processing, 2026)

Work climate was the strongest indicator, with a score of 83.57%, categorized as “very good”. Technical skill improvement ranked second at 77.50%. These findings suggest that many students felt accepted in the workplace and had the opportunity to develop their technical skills. However, high standard deviations for task fit ($SD = 1.078$), partner readiness ($SD = 1.016$), and soft skill improvement ($SD = 0.935$) indicate heterogeneity in experiences across practice settings.

The three input indicators at the bottom of the list are supervising teacher readiness, business/industry partner readiness, and facilities and guidance. Supervising teacher readiness reached only 57.86%, while partner readiness reached 59.56%. The time and duration were also still in the adequate category, at 63.57%. These values indicate that the main problem lies not in students' acceptance of the workplace, but in the support structure that turns the internship experience into continuous learning.

The distribution of categories at the respondent level reinforces the overall average findings. Seventeen students (48.57%) were in the good or very good category, 13 students (37.14%) were in the adequate category, and 5 students (14.29%) were in the low or very poor category.

Table 4. Distribution of overall student satisfaction categories

Category	Frequency	Percentage (%)
Very good	3	8.57
Good	14	40.00
Enough	13	37.14
Not enough	4	11.43
Very less	1	2.86
Total	35	100.00

Source: (Researcher data processing, 2026)

Discussion

Overall satisfaction, which fell into the fair category, indicated a moderate assessment. The internship program provided valuable experience for most students, but not all students received the same quality of support. This finding matters because average scores near the threshold for the good category can lead to overly optimistic conclusions if variations in experience and the lowest indicators are not examined. The category distribution indicates that more than half of students did not reach the good or excellent categories.

Conceptually, the adequate category position can be interpreted as a transitional state between a functioning program and a program with guaranteed quality. Students have gained real-world experience, but the mechanisms that generate that experience are not yet stable enough to ensure consistent outcomes for all participants. This aligns with Inceoglu et al. (2019), who concluded that job placement needs to be explained through the conditions and mechanisms linking experience to outcomes, rather than by assuming participation is always effective. Therefore, a score of 68.66% should be treated as a baseline diagnosis, suggesting that the school has adequate program resources. However, standardization is still needed to ensure satisfaction does not depend on the chance of finding a particular partner or supervisor.

Satisfaction also needs to be distinguished from ease. Students can still evaluate a challenging program positively if they understand its objectives, receive support, and see their progress. Conversely, an easy and friendly experience can lead to satisfaction without in-depth learning. To and Lung's (2020) findings regarding supervisor support and the functional and social value of internships help explain that satisfaction stems from multiple sources. The implication is that schools should not only strive to improve overall scores but also ensure that satisfaction stems from meaningful assignments, quality mentoring, healthy social relationships, and opportunities to demonstrate competence.

In the context component, the curriculum's relevance and the program's alignment with students' needs were assessed as good. This means students understand the basic concepts of internships and the relationship between accounting material and the workplace. Clarity of objectives remained adequate. Students may understand the need for internships, but not all

have met concrete competency targets before placement. Generally formulated objectives can make it difficult for students and supervisors to determine evidence of success. The CIPP framework prioritizes clear needs and objectives as a basis for subsequent assessment, as inputs and processes can be directed appropriately only when expected outcomes are agreed upon (Stufflebeam & Zhang, 2017).

The gap between strong curriculum relevance and unclear objectives suggests a disconnect between the program's overall rationale and its operational goals for students. Students may know the internship relates to accounting, but they may not have received a description of the competencies to master, the evidence to collect, or the criteria for success. Billett (2009) positions the integration of school and workplace experiences as an intentional process. In practice, schools can translate overall objectives into individual learning contracts that outline competencies, activities, review schedules, and spaces for reflection. Students, their supervising teachers, and their partner supervisors can share this brief document.

Clear objectives also serve as a safeguard when workplace conditions change. At certain times, partners may not have suitable transactions or tasks for participants. With explicit objectives, supervisors can choose alternative activities, case studies, observations, or task rotations that still support the desired outcomes. Poltimäe et al. (2023) demonstrated the relationship between initial conditions, process, and competency development. Therefore, communicating objectives before placement is not an additional administrative exercise but a pedagogical input that guides implementation decisions and supports evaluation of outcomes.

The input component is a major weakness. Student preparedness is considered good, but the preparedness of mentor teachers, partners, and facilities, as well as outcome evaluation guidance, remains inadequate. This imbalance indicates that students are relatively ready to participate in the program, while the support system is not always ready to provide a structured learning experience. Research by Arinaitwe (2021) and Sauli (2021) shows that school-workplace collaboration requires clear role allocation, communication, and coordination. Without these mechanisms, internship quality often depends on individual mentors or placement sites.

The low preparedness of mentor teachers needs to be a major concern. School mentors play a key role in bridging curriculum targets with work realities, monitoring student progress, and resolving issues during placement. Time constraints, workloads, and unclear responsibilities can reduce mentoring intensity (Schneider et al., 2024). Schools can address this through mentor assignment criteria, a brief pre-program orientation, a minimum contact schedule, shared feedback sheets, and follow-up documentation. These steps are more operational than simply increasing visit frequency without a clear evaluation focus.

Mentor readiness goes beyond willingness to make visits. Mentors need to understand competency targets, how to assess work evidence, feedback techniques, procedures for communicating with partners, and how to address student concerns. A review by Mikkonen et al. (2017) showed that workplace mentoring takes many forms, from modeling and explanation to incremental support and reflection. Schools can translate these findings into a simple mentoring protocol: initial contact in the first week, a midterm progress check, written feedback, and a post-internship reflection meeting. Consistency across these four touchpoints is easier to monitor than general instructions for teachers to mentor students.

Consider teacher workloads to ensure the protocol is realistic. If a mentor handles too many students or is spread across multiple locations, contact quality will decline, even with established guidelines. Solutions include grouping placements by region, adjusting the student-to-mentor ratio, using remote communication for routine monitoring, and conducting in-person visits for priority cases. Mentors should also record issues and follow-up actions in a consistent format. This data can inform process evaluation and prevent loss of knowledge about the mentor's quality after the internship period.

Partner and facility readiness also requires standardization. Partners must understand accounting learning outcomes, the types of tasks that are safe for students, and the boundaries of internship responsibilities. Task mapping can include document archiving, transaction categorization, simple data processing, use of administrative tools, checking evidence for completeness, and relevant office services. Strong collaboration is needed to keep tasks from becoming routine and failing to support learning. Yoto et al. (2024) emphasize the need for industry to help align vocational curricula with practical needs.

Partner standardization should begin before placement through a brief eligibility assessment. Aspects examined may include supervisor availability, task variety, safety and work ethic, access to relevant tools, time for feedback, and willingness to communicate with the school. Metso (2014) and Nisula and Metso (2019) emphasize the role of organizational characteristics in vocational student learning. Therefore, partnerships should not be judged solely on their willingness to accept students. Partners that provide a welcoming environment but lack adequate accounting assignments may still be usable if the school and partner agree on rotations, simulations, or structured projects that address these gaps.

Facilities and guidelines considered adequate also need to be interpreted more broadly than simply the availability of desks or computers. Learning facilities include controlled access to documents, worksheets, software, sample procedures, and space for explanations. In accounting, limited access is often understandable due to data confidentiality. Therefore, schools should establish ethical and confidentiality guidelines, while partners can use sample

data or remove sensitive identities. This arrangement lets students practice rigor and workflow without risking the organization.

The process component was rated well, particularly the work climate, which received an excellent rating. A friendly, safe, and enjoyable environment for interns is crucial for student engagement. Lin (2024) found that the learning climate correlated with intern performance through communication and problem-solving. In this data, a positive work climate was not fully supported by adequate time and duration. This means a positive work environment needs to be complemented by a schedule that gives students opportunities to observe, experiment, receive correction, and improve their performance.

A positive workplace climate is a valuable asset because social acceptance allows students to ask questions, observe, and experiment. However, this supportive atmosphere needs to translate into concrete learning opportunities. Ceelen et al. (2023) showed that workplace pedagogical practices occur through the concrete actions of experienced coworkers and supervisors, not just through positive relationships. Thus, workplace climate indicators can be maintained while adding expectations that supervisors lead by example, explain the rationale behind procedures, observe performance, and provide correction. Combining relational security with reasonable performance demands is more likely to produce deep learning.

Lower time and duration scores suggest that learning opportunities are not always paced correctly. A longer duration is not necessarily better if tasks are repetitive and lack feedback, while a shorter period can be meaningful if activities are designed in phases. Schools can structure the sequence of orientation, observation, guided practice, more independent practice, and reflection. This sequence lets you assess duration by whether it meets learning milestones, not simply by the number of days. If time is limited, prioritize core activities that best represent accounting competencies.

The assignment fit was in the good category, but had the highest standard deviation. Some students appeared to receive highly relevant assignments, while others received less relevant experiences. This variation may reflect differences in partner characteristics, work units, job availability, or supervisors' understanding of accounting competencies. Rintala and Nokelainen (2020) suggest that workplace curricula may differ from formal curricula. Schools should use competency matrices and assignment journals to detect these gaps during the internship, not after the program has been completed.

A high standard deviation for task appropriateness indicates that the average for good should not be the sole basis for decision-making. Large variations indicate that some students may not be receiving equal opportunities. Weekly activity logs can help schools compare placement without requiring partners to standardize all work. Each activity can be coded for

competency, level of independence, and form of evidence. From these logs, schools can determine whether a student is simply repeating basic tasks, not using relevant tools, or not receiving feedback on a particular competency.

Task adjustments also need to consider student readiness. Tasks that are too difficult without support can undermine self-confidence, while tasks that are too easy can limit development. Virtanen et al. (2014) demonstrated the importance of pedagogical and social practices in workplace learning. The practical implication is that supervisors should gradually increase complexity: start with observing procedures, then try parts of the task with examples, work with checks, and then work more independently. Supervisors can use the level of development of independence as a more informative process indicator than the number of tasks alone.

The product component received the highest scores. Students rated their hard and soft skills as improved, with greater gains in hard skills. These results align with studies by Pianda et al. (2024, 2025), which identified internship experience and 21st-century competencies as important factors in job readiness. However, product scores reflect student perceptions, not performance test results or assessor competency ratings. These findings indicate perceived benefits but do not objectively indicate the magnitude of competency improvement.

The relationship between satisfaction and perceived benefits needs to be interpreted proportionally. Chen et al. (2018) found a relationship between internship satisfaction and perceived employability, but perception is not a substitute for evidence of ability. Jackson (2015) also emphasized that skill development through integrated learning faces barriers at the design and implementation levels. Therefore, good product performance in this study can be considered an indication of student growth, while competency verification still requires performance assignments, portfolios, or supervisory assessment using the same rubric.

Distinguishing between hard and soft skill development can sharpen assessments. Technical accounting skills are relatively easy to link to work products, such as accurate record-keeping, document categorization, and spreadsheet use. Non-technical skills require behavioral observation: communication, discipline, cooperation, initiative, problem-solving, and responsibility. A behavioral rubric with concrete examples will reduce overly generalized assessments. Student reflections after receiving supervisor scores can also help connect experiences to personal improvement plans.

Across all components, a gap remains between strong products and adequate inputs. The program continues to generate positive experiences, likely supported by the work environment and practical opportunities, but these gains have not been built on a comprehensive support system. Within the CIPP framework, improvement decisions should prioritize inputs before

expanding the program's scope. Relevant improvements include training for school counselors and partner supervisors, written agreements on goals and roles, competency-based guidance for accounting tasks, pre-deployment facility readiness checks, and scheduled monitoring and feedback.

Periodic evaluations can use the same indicators so schools can compare changes from one internship period to the next. Combine student data with mentor assessments, assignment records, attendance, and performance reviews. This approach will strengthen program accountability and help distinguish between satisfaction with the experience and demonstrable competency attainment.

Operationally, the research findings can be translated into a three-stage quality assurance cycle. Before the internship, the school assesses students' and partners' readiness, agrees on goals, and plans assignments. During the internship, the mentor monitors activities, support, duration, climate, and emerging issues. After the internship, the school assesses the product, gathers student satisfaction, and holds a feedback meeting with the partner. This structure aligns with CIPP logic because context and input information are used to design the program, process information is used for immediate correction, and product information is used to determine whether to continue or modify the partnership.

Priorities for improvement can be established based on a combination of school scores and controls. Mentor teacher readiness is appropriate for short-term action because schools have direct influence through assignments, orientation, and monitoring schedules. Partner readiness and facilities require joint negotiation and can be included in the medium-term agenda. Maintaining an excellent working environment is a crucial criterion for partner selection. With this approach, evaluation results not only categorize but also produce a set of interventions, responsible parties, success indicators, and a review schedule.

At the partnership level, schools can create quality profiles for each site based on data from multiple periods. These profiles are not intended to label students as good or bad permanently, but to document strengths, limitations, available assignment types, supervision quality, and agreed-upon improvements. Use aggregated data without revealing student identities. Partners with specific weaknesses may receive different support or assignment arrangements, while consistent sites can serve as examples of practice. Using data across periods also reduces the risk of making decisions based on a single, extreme experience.

Further research findings confirm the CIPP model's analytical value. Higher product scores than input scores indicate that positive outcomes can emerge even when implementation is not fully supported. If schools examined only products, they might conclude that the program is optimal. Separating these components shows that outcome sustainability remains at risk

because it depends on the work environment and practice opportunities that a comprehensive mentoring system has not yet supported. In other words, the CIPP helps distinguish institutionalized success from situational success.

Generalizations from the international literature should also be limited. Most of the cited studies were conducted in higher education or vocational systems with different resources and partnership structures. Similarities in patterns, such as the importance of supervisor support and task clarity, strengthen the interpretation of mechanisms but do not preclude identical interventions. In the district, according to Liquiçá, improvements need to be tailored to the number of teachers, distance from the internship site, digital capacity, and type of partner organization. This study's strength lies in providing local data that can be integrated with principles from international evidence.

For the Accounting Expertise Program, the most concrete follow-up is to develop a competency and activity matrix that can be used across different partner types. A single competency can be achieved through several alternative activities. For example, thoroughness can be demonstrated through document completeness checks, simple reconciliations, or entry validation; communication can be observed through data confirmation and delivery of work results; and ethics can be assessed through adherence to confidentiality and authorization. The flexibility of these activities keeps them relevant across organizations, while similar competencies and rubrics allow comparison of results. This matrix also helps students understand the pedagogical rationale behind the assigned tasks.

Pay special attention to students in the low and very low categories. The aggregate score does not indicate whether a poor experience stems from a single location, inappropriate assignments, adaptation difficulties, limited facilities, or lack of mentor contact. Schools can conduct brief follow-up interviews focused on the events and support received, rather than individual assessments of the partners. This information is crucial for remedial actions, such as additional assignments, tutoring, or reassessment, and for informing future placement. This approach keeps the goal of evaluation focused on improvement and ensures that students with the weakest experiences do not fall behind the group average.

The success of improvements can be assessed in subsequent periods using simple, verifiable objectives. For example, all students receive written objectives before placement, each partner designates a supervisor, monitoring contacts are conducted as scheduled, each student completes a set number of core activities, and feedback is provided before the program ends. Compare changes in scores on indicators of mentor readiness, partner readiness, facilities and guidance, and time and duration with the current research period as a baseline. If input indicators improve but the product remains unchanged, the school needs to revisit process

quality; if the process improves but experiences remain highly variable, it needs to review partner and task mapping. This way, subsequent evaluations test the series of improvements rather than simply repeating satisfaction surveys.

Involving students in follow-up is also crucial because they experience firsthand the interconnectedness between school policies and organizational practices. Student representatives can join post-internship discussions to explain which assignments best supported learning, which barriers mentors struggled to identify, and which feedback was most helpful. Summarize this feedback at the program level and separate it from personal complaints to ensure it is safe to use in dialogue with partners. This approach reinforces satisfaction as a source of improvement information while preventing schools from interpreting scores without understanding the underlying experiences.

Triangulation can be implemented incrementally without building a complex system. Student questionnaires provide a snapshot of perceptions, activity journals describe tasks, supervisor rubrics document work behaviors, and mentor teachers verify the process through contact or visits. When all four sources point in the same direction, the school has a stronger basis for decision-making. When the results differ, for example, students are highly satisfied, but evidence of task performance is limited, these differences raise evaluation questions worth exploring. This approach maintains student voice without making it the sole measure of quality or competency achievement.

5. CONCLUSION AND RECOMMENDATIONS

Student satisfaction with the program skills. The implementation of the internship program at SMK Liquiçá is in the sufficient category, with an average value of 2.747 and an achievement of 68.66%. The context, process, and product components are in the good category, while the input component is in the sufficient category and is a priority for improvement. The work climate is the program's main strength. At the same time, the readiness of supervising teachers and business partners/industry, facilities and guidance, and time and duration are the areas that need the most improvement.

This study's message: Schools need to establish a more consistent internship system through mentor orientation and training, written role allocation between the school and its partners, task mapping aligned with accounting competencies, checking internship site readiness, and scheduling monitoring and feedback. Subsequent product evaluations should be complemented by performance assessments so that student benefits can be compared with evidence of competency achievement. This study was limited to 35 students from a single

program and school, so the results are not representative of all vocational education students in Timor-Leste. Data were self-reported and not compared with competency test results, supervisor assessments, or workplace observations. We treated ten invalid raw scores as missing data, despite their small and scattered number. The descriptive design also cannot explain causal relationships between program elements and satisfaction. Future research should involve multiple groups, compare internship site characteristics, and combine student perceptions with performance evidence.

REFERENCES

- Arinaitwe, D. (2021). Practices and strategies for enhancing learning through collaboration between vocational teacher training institutions and workplaces. *Empirical Research in Vocational Education and Training*, 13, Article 13. <https://doi.org/10.1186/s40461-021-00117-z>
- Billett, S. (2009). Realizing the educational value of work experience integration in higher education. *Studies in Higher Education*, 34(7), 827–843. <https://doi.org/10.1080/03075070802706561>
- Calero López , I., & Rodríguez-López , B. (2020). The relevance of transversal competencies in vocational education and training: A bibliometric analysis. *Empirical Research in Vocational Education and Training*, 12, Article 12. <https://doi.org/10.1186/s40461-020-00100-0>
- Ceelen , L., Khaled , A., Nieuwenhuis , A.F.M., & de Bruijn , E. (2023). Pedagogical practices in the context of students' workplace learning: A literature review. *Journal of Vocational Education and Training*, 75(4), 810–842. <https://doi.org/10.1080/13636820.2021.1973544>
- Chen, T.-L., Shen, C.-C., & Gosling, M. (2018). Does employability increase with internship satisfaction? Improving employability and internship satisfaction in hospitality programs. *Journal of Hospitality, Leisure, Sport & Tourism Education*, 22, 88–99. <https://doi.org/10.1016/j.jhlste.2018.04.001>
- Inceoglu , I., Selenko , E., McDowall , A., & Schlachter , S. (2019). (How) does job placement work? Examining quantitative evidence for a theory-driven future research agenda. *Journal of Vocational Behavior*, 110, 317–337. <https://doi.org/10.1016/j.jvb.2018.09.002>
- International Labor Organization. (2023). Youth in Timor-Leste. https://researchrepository.ilo.org/view/pdfCoverPage?download=true&filePid=13119057210002676&instCode=41ILO_INST
- Jackson, D. (2015). Employability skills development in work-integrated learning: Barriers and best practices. *Studies in Higher Education*, 40(2), 350–367. <https://doi.org/10.1080/03075079.2013.842221>
- Juri, A., Maksum, H., Purwanto, W., & Indrawan, E. (2021). Evaluation of the field work practice program using the CIPP method. *Journal of Educational Research and Development*, 5(3), 323–328. <https://doi.org/10.23887/jppp.v5i3.38439>
- Lin , C.-P. (2024). Assessing internship learning performance and its predictors: Moderation of learning climate. *Education + Training*, 66(4), 447–462. <https://doi.org/10.1108/ET-09-2023-0400>

- Metso, S. (2014). Vocational students' perspectives on organizational factors that enhance workplace learning. *Education + Training*, 56(5), 381–396. <https://doi.org/10.1108/ET-05-2013-0069>
- Mikkonen , S., Pylväs , L., Rintala , H., Nokelainen , P., & Postareff , L. (2017). Guiding workplace learning in vocational education and training: A literature review. *Empirical Research in Vocational Education and Training*, 9, Article 9. <https://doi.org/10.1186/s40461-017-0053-4>
- Nisula , A.-M., & Metso , S. (2019). Factors that encourage successful workplace learning for vocational students in a real work environment. *Journal of Education and Work*, 32(6–7), 552–569. <https://doi.org/10.1080/13639080.2019.1673884>
- Pianda, D., Hilmiana, W. S., & Sartika, D. (2024). The impact of internship experience on vocational students' employability: A bibliometric and systematic review. *Cogent Business & Management*, 11(1), Article 2386465. <https://doi.org/10.1080/23311975.2024.2386465>
- Pianda, D., Hilmiana, Widianto, S., & Sartika, D. (2025). The effect of internship experience on vocational students' employability and 21st-century competencies: A moderated mediation model. *Cogent Education*, 12(1), Article 2476285. <https://doi.org/10.1080/2331186X.2025.2476285>
- Poltimäe , H., Rõigas , K., & Lorenz, A. (2023). The relationship between antecedents, processes, and outcomes of internships. *Education + Training*, 65(10), 98–117. <https://doi.org/10.1108/ET-09-2021-0364>
- Republic Democracy de Timor-Leste. (2012). Decreto -Lei n.º 8/2012, dated 15 December: What approves the curricular plan, the implementation regime and the certification model, organization and evaluation of the second technical skills. *Jornal and República* . <https://www.mj.gov.tl/jornal/?q=node%2F13>
- Republic Democracy de Timor-Leste. (2026). Lei n.º 4/2026, de 1 de April : Lei de Bases yes Education Pré-Escolar , das Ensinos Básico and Secundário , das Modalidades Especiais of Education Escolar , das Educação Extraescolar and da Formation Professional . *Jornal and República* . <https://www.mj.gov.tl/jornal/?q=node%2F12>
- Retnawati, H. (2016). Quantitative analysis of research instruments: A guide for researchers, students, and psychometricians. Parama Publishers.
- Rintala , H., & Nokelainen , P. (2020). Vocational education and workplace curriculum experienced by students. *Vocations and Learning*, 13, 113–130. <https://doi.org/10.1007/s12186-019-09229-w>
- Sauli, F. (2021). Collaboration between Swiss early vocational education and training partners: Perceptions of apprentices, teachers, and trainers in companies. *Empirical Research in Vocational Education and Training*, 13, Article 10. <https://doi.org/10.1186/s40461-021-00114-2>
- Schneider , J.R., Aaby , T., Boessenkool , S., Eriksen, E.F., Holtermann , K., Martens , I., Soulé , J., Steele , A., Zazzera , S., van der Meeren , G.I., Velle , G., Cotner , S., & Lane , A.K. (2024). Creating better internship programs by understanding mentor challenges: Findings from a series of focus groups. *International Journal of STEM Education*, 11, Article 60. <https://doi.org/10.1186/s40594-024-00518-y>
- Stufflebeam, D.L., & Zhang, G. (2017). The CIPP evaluation model: How to evaluate for improvement and accountability. Guilford Press.

- Sugiyono. (2023). *Evaluation research methods: Quantitative, qualitative, and combination approaches*. Alphabet.
- To, W.M., & Lung, J.W.Y. (2020). Factors influencing internship satisfaction among Chinese students. *Education + Training*, 62(5), 543–558. <https://doi.org/10.1108/ET-01-2020-0023>
- Virtanen , A., Tynjälä , P., & Eteläpelto , A. (2014). Factors that promote vocational students' learning in the workplace: A study of students' experiences. *Journal of Education and Work*, 27(1), 43–70. <https://doi.org/10.1080/13639080.2012.718748>
- Widoyoko , EP (2017). *Learning program evaluation: A practical guide for educators and prospective educators*. Student Library.
- Yan, C. (2025). How vocational students evaluate vocational education internships: Development of an evaluation scale in China. *Education + Training*, 67(1), 90–106. <https://doi.org/10.1108/ET-08-2023-0320>
- Yoto , Y., Marsono, M., Suyetno, A., Mawangi , PAN, Romadin, RA, & Paryono, P. (2024). The role of industry in unlocking the potential of the Merdeka curriculum for vocational schools. *Cogent Education*, 11(1), Article 2335820. <https://doi.org/10.1080/2331186X.2024.2335820>