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Optimizing Students' Auditing Competencies Through Community Service Activities to Support Operational Effectiveness at Public Accounting Firms

Article	Abstract

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This study aims to examine the optimization of students' audit competencies through community service activities in the form of direct internships at Public Accounting Firms (PAFs) to support operational effectiveness. This study is based on the human resource constraints frequently faced by Public Accounting Firms, particularly during the busy season, necessitating an alternative solution in the form of utilizing interns. The method employed is a qualitative approach with data collection techniques involving direct participation in internship activities for approximately four months at Arnestesa and Partners Public Accounting Firm. The research results indicate that students' direct involvement in audit activities such as managing audit documents, preparing audit reports, and conducting field audits can enhances their technical and non-technical competencies. Additionally, intensive mentoring by auditors plays a crucial role in improving students' understanding of professional audit standards. On the other hand, the presence of interns also contributes positively to the operational effectiveness and efficiency of the firm through a more even distribution of the workload. Thus, the direct engagement-based service program has proven effective in enhancing students' competencies while simultaneously supporting the organization's operational performance.

Keywords: *internship; audit competence; Public Accounting Firm; operational effectiveness; direct engagement-based service*

INTRODUCTION

The evolution of the workplace over time reflects an increasingly dynamic cycle, compelling various organizations, business units, and other institutions to operate effectively and efficiently in their daily activities.[1] This is also felt by institutions operating in the financial sector, including Public Accounting Firms (PAFs), which are professional entities tasked with providing services related to the financial cycle, such as audits, attestations, and consulting services regarding the transparency and accountability of financial statements. As organizations acting as external service providers, PAFs must, of course, maintain a high level of precision, adhere to professional standards, and possess the ability to complete tasks on time. These conditions naturally require competent and adequate human resources, as a key factor in maximizing the effectiveness and efficiency of their operational activities, which will inevitably influence the quality of their work.[2]

However, in practice, public accounting firms still face various challenges related to human resources, particularly among small and medium-sized firms, one of which is a shortage of staff. This typically occurs during busy periods, such as the peak audit season (busy season), which naturally requires a large workforce to handle various client tasks.[3] Consequently, these resource constraints can lead to high workloads for existing staff, the potential for operational inefficiencies, and the risk of delayed project completion. Therefore, task and workload management for employees must be effectively managed to minimize these negative impacts.[4]

One measure that KAPs can take as an adaptation strategy to address these human resource constraints is to recruit interns as additional personnel, who are expected to help enhance the effectiveness and efficiency of their operational activities [5]. The existence of such an internship program not only serves as a short-term solution to support the entity's operational activities but also as a learning opportunity for students to gain real-world work experience and develop their professional competencies. Additionally, the internship program can enhance students' readiness to face the real-world workplace.[6]

However, in practice, interns often still fail to make optimal contributions to the effectiveness and efficiency of the firm's operational activities.[7] This is a common occurrence, typically caused by competency limitations—whether in terms of technical audit knowledge, understanding of workflows, or work management skills such as time management, professional

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[1] Ahmad Husnul Khotimah and Rima Adistiawan Fitri, "Dinamika Struktur Organisasi : Implikasi Terhadap Efektivitas Dan Efisiensi Operasional Berdasarkan Latar Belakang Tersebut , Dapat Di Rumuskan Rumusan Masalah Yang Dapat Menjadi Acuan Pembahasan , Diantaranya :" 2, no. 1 (2025): 12–22.

[2] Dini Ayu Pramitasari, "Pengaruh Kompetensi Auditor , Pengalaman Auditor Dan Motivasi Auditor Terhadap Kualitas Audit" 10, no. 3 (2024): 1726–31.

[3] Yudha Sakti Praja, "Manajemen Waktu Dan Beban Kerja Dalam Meningkatkan Kinerja Auditor Pada Kantor Akuntan Publik Di Jakarta Pendahuluan" 03, no. 04 (2025): 175–84.

[4] Ahmad Ramadhani et al., "Analisis Regresi Pengaruh Beban Kerja Auditor Terhadap Kualitas Hasil Audit Inspektorat Daerah Kabupaten Kolaka Utara" 6, no. 1 (2026): 563–74.

[5] Muhammad Adhi Makayasa Garuda Suksesi, Juntika Nurihsan, and Asep Deni Gustiana, "The Relationship between Mentorship and Internship Students Growth Mindset : The Mediating Role of Intrinsic Motivation and Work Engagement," *Jurnal Ilmiah Pendidikan* 4, no. 3 (2025).

[6] Aristawin Raulina Simanjuntak and Armanu Armanu, "PENGARUH PENGALAMAN MAGANG, SOFT SKILL, DAN MINAT KERJA TERHADAP KESIAPAN KERJA" 2, no. 4 (2023): 1061–76.

[7] Nur Ayda et al., "Gudang Jurnal Pengabdian Masyarakat Magang Mahasiswa Dan Optimalisasi Layanan Kesejahteraan Masyarakat" 3 (2025): 380–85.

communication, and systematic task completion. These issues are also among the factors contributing to the assignment of interns, who are often limited to simple administrative tasks, resulting in their potential not being fully utilized. In fact, the assignments given to interns can be directed toward direct involvement in the audit process, such as document vouching or physical asset inspections in the field. Thus, to maximize the potential of interns, targeted training and continuous, practice-based mentoring are required.[8]

One form of training and mentoring that can be applied to interns to help them develop their competencies more effectively is direct engagement. This approach emphasizes that interns should be directly involved in real-world work processes, accompanied by continuous mentoring, guidance, and evaluation. Through this direct engagement, interns not only learn theoretically but also have the opportunity to gain practical experience during the work process, which can simultaneously enhance their technical and non-technical skills. A practice-based approach and the direct involvement of interns in real-world work processes have proven effective in improving the competencies and work readiness of these interns.[9]

Maximizing the potential of interns through mentoring and guidance in real-world work processes can indirectly enhance the effectiveness and efficiency of the KAP's operational activities. As the competencies of interns continue to improve, the organization can distribute workloads more efficiently by utilizing interns in its operational activities, allowing employees to share the workload more evenly and focus on tasks requiring higher levels of expertise. Such effective human resource management contributes to improved overall effectiveness and efficiency of the organization's activities.[10]

Based on this explanation, the researcher is interested in conducting a community service activity focused on optimizing the competencies of interns through direct engagement to support the operational effectiveness of Public Accounting Firms. This program is expected to make a tangible contribution, both in enhancing the capacity and work readiness of interns and in assisting public accounting firms in addressing human resource limitations more effectively and efficiently.

The form of community service conducted was an internship program carried out by students of the Sharia Accounting program. This internship was organized by the Faculty of Islamic Economics and Business at the State Islamic University Walisongo Semarang to cultivate and build students' character, preparing them to compete in the workforce. The internship lasts for approximately 4 months, beginning in January and concluding in April. The internship is conducted at the Arnestesa & Partners Public Accounting Firm. This activity serves not only to fulfill academic requirements but also as a means of implementing experiential learning through students' direct involvement in a professional work environment.

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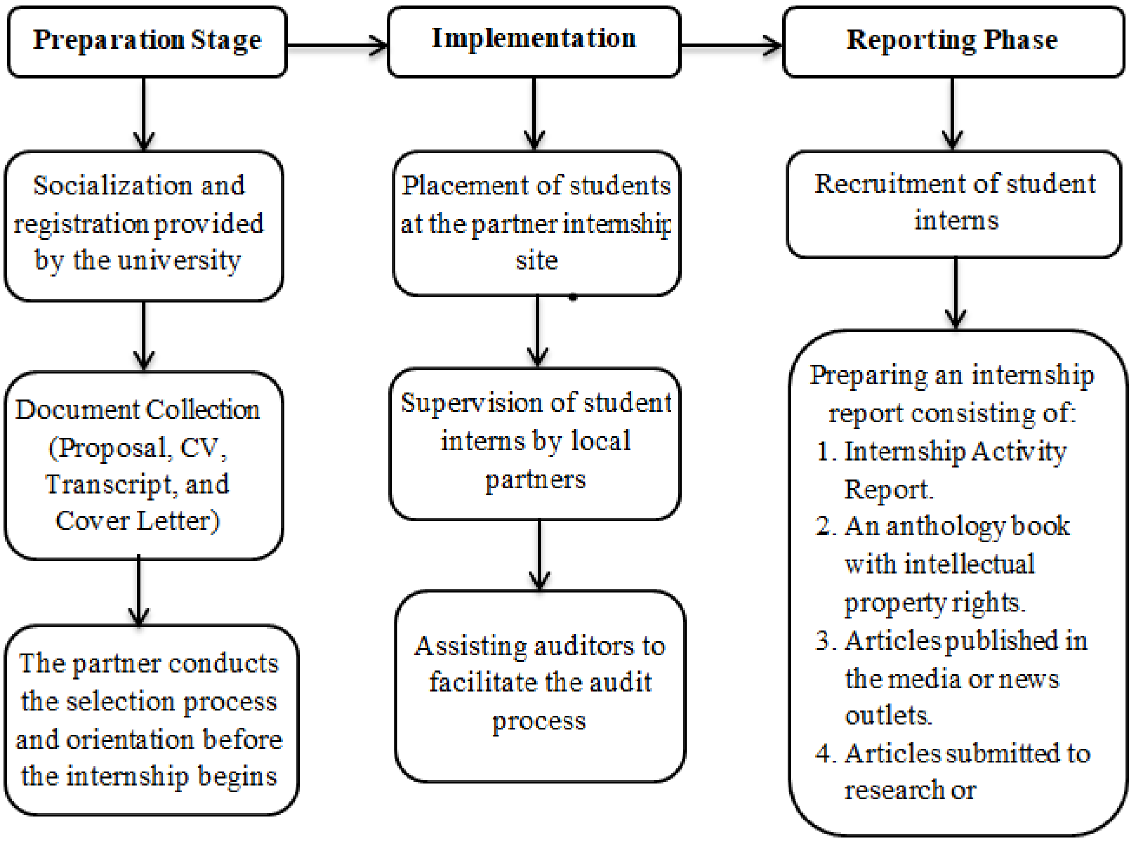
[8] Reny Wardiningsih and Nadia Nuril Ferdaus, "PENGARUH PENGALAMAN MAGANG TERHADAP KOMPETENSI PRAKTIS MAHASISWA DIII AKUNTANSI UNIVERSITAS MATARAM," *Aliansi* 7, no. 2 (2024): 87–95.

[9] Sarlince Sandy Mauk and Adriana Kolo, "PENDAMPINGAN PRAKTEK MAGANG UNTUK MENINGKATKAN KOMPETENSI MAHASISWA PADA BANK BRI CABANG SOE, KABUPATEN TTS OLEH MAHASISWA FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS TIMOR," *Jupemas*, no. 2010 (2024): 69–75.

[10] Nuhzatul Ainiyah, "Peran Manajemen Sumber Daya Manusia Dalam Meningkatkan Produktivitas Organisasi," *Jurnal Bisnis Mahasiswa* 5, no. 3 (May 28, 2025): 1296–1310, https://doi.org/10.60036/jbm.619.

Through this approach, students are expected to develop a more comprehensive understanding and competencies through the process of experiencing, reflecting on, and applying knowledge in real-world situations.[11] This study employs a qualitative approach implemented through data collection via direct participation in regular internship activities organized by the university program and the Public Accounting Firms (PAFs) as the subject and venue for the internship. This approach was chosen to obtain deeper insights into professional audit practices, it is expected to depict the actual realities occurring during fieldwork and to introduce the work experience of an auditor.

The implementation of this internship program involves several stages, as described below:



The first stage is the preparation stage. This stage begins with an orientation session conducted by the university for students regarding the mechanisms, procedures, and regulations for the internship, which is held online via Zoom. This is followed by the registration process, during which students use a Google Form to select their preferred internship placement. After that, students are required to submit administrative documents such as an internship proposal, a resume or CV (Curriculum Vitae), a transcript, and a letter of recommendation from the faculty. The submitted documents then serve as the basis for the partner firm, the PAF, to conduct the selection process by testing students with several questions related to basic accounting to determine their eligibility. Students who pass the selection are subsequently provided with an initial orientation by the PAF

[11] Winja Kumari, "IMPLEMENTASI METODE PEMBELAJARAN EXPERENTIAL LEARNING UNTUK MENINGKATKAN PRESTASI BELAJAR SISWA SEKOLAH MENENGAH PERTAMA," *Jurnal Pendidikan Buddha Dan Isu Sosial Kontemporer* 6, no. 1 (2024): 39–50.

before the internship begins, so they understand the scope and activities they will undertake during the internship.

The second stage is the internship implementation phase. At this stage, students who have completed the preparation and orientation are assigned to the partner firm's location according to the predetermined placement. During the internship, students are under the guidance of a field supervisor from the local partner firm, who is responsible for providing direction, supervision, and evaluation of the students' activities. In practice, students are involved in various activities that support the audit process by assisting auditors to facilitate the ongoing audit. The activities performed are tailored to the needs and policies of the institution, while adhering to the limits of authority, competencies, and the principles of prudence and confidentiality in effect, making this stage a practical learning opportunity while also contributing to operational activities at the internship site.

The third and final stage is reporting. This stage begins with the withdrawal of students from the internship partner organization, marking the conclusion of the internship activities. Subsequently, students are required to prepare an internship report detailing their internship activities over approximately 4 months. Additionally, students must create a compilation book that must be protected by intellectual property rights (IPR), as well as articles suitable for publication in mass media such as news outlets, research journals, or community service journals during the internship period.

ANALYSIS AND DISCUSSION

The theoretical foundation of this community service activity is based on the importance of human resources (HR) in supporting the operational effectiveness and efficiency of organizations, particularly Public Accounting Firms (PAFs), which are highly dependent on the competencies of their workforce. Frequent HR shortages, especially during the busy season, can lead to high workloads and reduced efficiency, necessitating adaptive strategies such as utilizing interns as additional resources. However, interns often cannot provide optimal contributions due to competency limitations, thus requiring targeted development efforts.

One relevant approach is experiential learning, which is learning based on direct experience that allows individuals to build knowledge through the process of experiencing, reflecting, understanding, and applying.[12] This model, developed by Kolb, explains that effective learning occurs through the stages of real-world experience, reflection, conceptualization, and active experimentation.[13] This approach has proven effective in enhancing understanding, skills, and work readiness because learners are actively engaged in the learning process. Additionally, experience-

[12] Ade Zaenal Mutaqin, "Experiential Learning; Sejarah Dan Perkembangan Pendidikan Berbasis Pengalaman," Highland Experience Indonesia, accessed April 14, 2026, https://highlandexperience.co.id/experiential-learning-1.

[13] D.A. Kolb, *Experiential Learning: Experience as the Source of Learning and Development* (Englewood Cliffs: Prentice Hall, 1984).

based learning is considered more effective than theoretical learning because knowledge gained from direct experience is easier to understand and retain.[14]

In practice, this approach can be implemented through direct engagement, namely the direct involvement of interns in real work processes accompanied by mentoring and evaluation. Through such involvement, interns can develop both technical and non-technical competencies more effectively.[15] This enhancement of competencies ultimately impacts the increased operational effectiveness and efficiency of the PAFs, as the distribution of workloads becomes more balanced and tasks can be completed more productively.

Thus, optimizing interns through experiential learning and direct engagement approaches is a relevant strategy for enhancing individual competencies while supporting the organization's operational performance. The implementation of this direct engagement strategy finds its practical relevance at the Arnestesa and Partners Public Accounting Firm, an institution that formally functions as a platform for training and human resource development. As stipulated in the Decree of the Minister of Finance of the Republic of Indonesia Number 16/KM.1/2018, the Arnestesa Public Accounting Firm is a business entity operating in accordance with Law No. 5 of 2011, functioning as a service provider to business entities and government agencies to improve the quality of financial management and reporting, serving as a business partner in management services, and acting as a platform for training and human resource development.

The internship program lasted approximately 4 months, during which each intern received direct mentoring from auditors. This supervision was intended to ensure that students received appropriate guidance while performing their assigned tasks. Additionally, with proper guidance, it is hoped that students will gain an understanding of the work system and professional standards expected of an auditor. These mentoring sessions and work processes are further reflected in the specific activities carried out, which can be categorized into three primary areas of focus.

Completion of Audit Documentation

During the internship, students had the opportunity to directly manage various documents related to the ongoing audit, ranging from preparing initial engagement letters and minutes of meetings to drafting confirmation letters. Furthermore, document management activities typically also involve the collection, review, and categorization of documents related to the audit process to ensure they align with applicable categories and standards. It is through the processing of these various documents that students, as interns, can understand the procedures and standards for drafting letters or other documents required during the audit process.

Compiling Audit Reports and Test Result Recaps

In addition to being tasked with managing the necessary documents, interns are also tasked with managing figures by compiling audit reports and summarizing test results. Typically, interns

[14] Anggreni, "Experential Learning (Pembelajaran Berbasis Mengalami)," *Jurnal Pendidikan Guru Madrasah Ibtidaiyah* 1, no. 2 (2017).

[15] kawana williams Johnson, "An Exploration of Employer Participation in Internships and Other Work-Based Learning Experiences," *Journal of Career and Technical Education* 37, no. 1 (2022): 1–20.

are initially guided to process the figures in the client's financial statements, these figures are then entered into the testing templates prepared by the PAF. This process demonstrates the consistency between the existing reports and the audited reports.

While reconciling these financial statements, interns are directly taught how to process figures, such as converting ending balances into opening balances, inputting financial statements, operational reports, and budget execution reports, as well as calculating inventory and asset additions or reductions along with their depreciation. Thus, students gain both theoretical understanding and hands-on practical experience directly related to the knowledge they previously acquired during their coursework.

Conducting Field Audits

During the internship, interns are also involved in the field audit process. In this process, interns are typically assigned to assist with field audit preparations, such as helping with sampling to determine what items need to be examined directly during the field audit. Additionally, during the fieldwork, interns are tasked with conducting direct physical inspections of the previously sampled items. Typically, interns are assigned to perform physical checks on fixed assets, though they are also frequently tasked with inspecting inventory. Another task commonly assigned to interns during the field audit process is performing document verification to validate the validity of transactions by reviewing supporting documents, ensuring the accuracy of financial statements and detecting potential risks of errors or fraud.

The direct involvement of interns in these field audits provides students with the opportunity to gain a deeper understanding of the world of auditing, particularly through the hands-on process of verifying that physical inventory matches the records in the accounting books. Additionally, participating in field activities helps build students' confidence as they prepare to enter the professional workforce.

CONCLUSION

Based on the results of the community service activities conducted, it can be concluded that an internship program using a direct engagement approach effectively enhances students' competencies, both in technical audit aspects and non-technical skills such as communication, time management, and understanding professional workflows. Student involvement in various audit stages, from document management to field audits, provides practical experience relevant to the professional workplace.

Additionally, the presence of interns has a positive impact on the Public Accounting Firm, particularly in enhancing operational effectiveness and efficiency through more optimal workload distribution. With targeted mentoring and guidance, interns do not merely serve as administrative support but can also contribute more significantly to the audit process. This is evidenced by students' ability to directly contribute to various audit activities, such as managing and completing audit documents, preparing audit reports and summarizing test results, as well as participating directly in audits. These activities provide practical experience that reinforces students' understanding of concepts previously studied theoretically in lectures. Thus, the community service program through internships is not only beneficial for developing students' competencies but also serves as a strategic solution for the organization in addressing human resource limitations.

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