An Empirical Study of Gender, Expectations and Actual Experiences from Industrial Work Experience of Undergraduate Accounting Students in Selected Nigerian Universities

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Abstract: This study investigated the influence of gender on expectations and actual experiences from Industrial Work Experience, which is an aspect of the curriculum of undergraduate accounting students in selected Nigerian Universities. A survey research design was employed. Copies of a research questionnaire were made and administered to eighty (80) accounting students in selected Nigerian Universities who embarked on Students’ Industrial Work Experience Scheme (SIWES). Their expectations were juxtaposed with their actual experiences gleaned from the Industrial Work Experience. The data for the purpose of this study was analyzed using independent sample t-test. A total of fifteen (15) male and forty four (44) female students responded to the survey. This resulted in a response rate of 73.8 per cent. The results of this study indicated that there was no significant difference in the expectation of male and female undergraduate accounting students that the internship experience will be able to prepare them for an accounting career in the future, impart relevant knowledge, relate theories to work environment, enhance knowledge in financial accounting, cost accounting, accounting software, and general practice of accounting; prepare financial statements, interpret financial statements, develop problem solving skills, communication skills, and interpersonal skills; improve personal confidence and self-esteem, increase exposure to latest technology in the workplace, build rapport and networks, provide earnings, job experience, provide information and experience to choose career path. Furthermore, findings from the survey showed that there were differences in the expectations of students and their actual experiences with respect to their ability to relate theories to work environment, enhance knowledge in financial accounting, cost accounting, accounting software and exposure to latest technology in the workplace. The study only examined the perceptions of students from two Universities in South-West Nigeria. The research instrument used in this study can be administered to undergraduate accounting students in other universities in Nigeria. The Industrial Work Experience Scheme for undergraduate accounting students should be highly encouraged by tertiary institutions in Nigeria. This will ultimately make the students well prepared for a career in accounting.

Keywords: gender, expectations, actual experiences, industrial work experience

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