


# Student Entrepreneurship in Accounting: Enhancing Vocational Internships to Achieve SDGs 4 and 8

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| Article Info   | ABSTRACT  |
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| <p><b>Article history:</b></p> <p>Received May, 2025<br/>Revised May, 2025<br/>Accepted May, 2025</p> <hr/> <p><b>Keywords:</b></p> <p>Student entrepreneurship<br/>Accounting Internship<br/>SDGs<br/>Vocational education<br/>Competency</p> | <p>Student entrepreneurship serves as a catalyst for innovation and sustainable development, aligning with Sustainable Development Goals (SDGs) 4 (Quality Education) and 8 (Decent Work and Economic Growth). This paper explores the integration of entrepreneurial internships within the accounting education framework, highlighting their potential to address gaps in vocational training and enhance students' technical and non-technical competencies. By leveraging a qualitative case study approach, the study identifies critical gaps in curriculum alignment, industry expectations, and evaluation mechanisms, proposing a competency-based assessment model tailored for vocational education. This model is designed to bridge academic and industry demands while supporting SDG objectives through improved educational and employment outcomes.</p> <p><i>This is an open access article under the <a href="#">CC BY-SA</a> license.</i></p>  |

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## 1. INTRODUCTION

Student entrepreneurship represents a transformative approach to education, where students are not merely recipients of knowledge but active contributors to solutions addressing global challenges. In the context of accounting education, entrepreneurial internships emerge as a vital instrument for bridging theoretical knowledge with practical application [1] [2], offering students hands-on experience while fostering innovation, critical thinking, and adaptability. However, despite the promise of such programs, significant challenges remain, particularly in aligning these initiatives with the broader goals of education and economic development encapsulated in Sustainable Development Goals (SDGs) 4 (Quality Education) and 8 (Decent Work and Economic

Growth) [4][5]. This requires careful coordination and collaboration among multiple stakeholders at the local, national, and global levels.

The Indonesian government's Merdeka Belajar Kampus Merdeka (MBKM) program has sought to address these challenges by introducing flexible learning pathways that enable students to gain industry exposure. Yet, the implementation of MBKM reveals persistent gaps in the alignment between academic curricula and industry needs. For instance, a substantial proportion of internship tasks are often administrative or peripheral, failing to cultivate essential competencies such as advanced financial analysis or tax compliance [6]. Such misalignments not only limit the program's effectiveness but also undermine

the potential of internships to contribute meaningfully to the SDGs.

This highlights the critical need for an integrative framework that synergizes academic objectives with industry demands. Entrepreneurial internships, when effectively designed and implemented, can serve as a powerful vehicle for achieving educational and economic inclusivity. They provide a unique platform for students to engage with real-world challenges, apply accounting principles in dynamic settings, and develop skills that are directly transferable to the workforce. Furthermore, these initiatives contribute to reducing youth unemployment and enhancing the employability of graduates [7] [8] [9], aligning seamlessly with the targets of SDG 8.6.

However, the realization of these benefits hinges on robust operational strategies, including comprehensive curriculum design, effective monitoring and evaluation systems, and active collaboration between academia and industry. Without these elements, entrepreneurial internships risk becoming symbolic rather than substantive, offering superficial engagement without fostering genuine competency development. This paper critically examines these issues, proposing an innovative competency-based assessment model tailored to the vocational education landscape. By addressing existing gaps and leveraging the synergies between student entrepreneurship and vocational training, the research aims to support the dual objectives of quality education and sustainable economic growth.

## 2. LITERATURE REVIEW

### 2.1 Student Entrepreneurship and Vocational Training

Student entrepreneurship bridges the gap between theoretical knowledge and real-world application [10], fostering skills critical for workplace success [11] [15]. Entrepreneurial initiatives allow students to develop innovative thinking and problem-solving abilities, positioning them as future-ready professionals. Studies indicate that students involved in entrepreneurial activities

demonstrate enhanced adaptability, resilience, and leadership skills [13] [14] — qualities indispensable in today's dynamic job market. However, achieving these outcomes requires well-structured support systems, including mentorship, resource allocation, and access to practical experiences. Institutions often grapple with balancing these requirements against academic constraints, which can hinder the full realization of entrepreneurial potential.

### 2.2 SDGs 4 and 8: Educational and Economic Impacts

SDG 4 emphasizes inclusive and equitable education, while SDG 8 aims to promote sustained economic growth and decent work [12]. Entrepreneurial internships align with these goals by equipping students with both technical and entrepreneurial expertise. Such programs foster a sense of ownership and creativity among students, empowering them to address community challenges through innovative business models. For example, entrepreneurship-focused internships that involve establishing small-scale businesses can simultaneously improve educational outcomes and create job opportunities. Nevertheless, systemic barriers such as unequal access to resources and varying institutional support levels often hinder progress. Overcoming these challenges requires collaborative efforts among educators, policymakers, and industry stakeholders to embed SDG principles within entrepreneurial education.

### 2.3 Challenges in Entrepreneurial Internships

Research highlights several persistent challenges in entrepreneurial internships, including a disconnect between academic learning outcomes and the competencies required for entrepreneurship [1] [18]. Many programs focus narrowly on administrative or technical tasks rather than fostering strategic thinking, business innovation, and market analysis. This misalignment not only limits students' entrepreneurial potential but also diminishes the perceived value of internships among participants. Additionally, inadequate emphasis on soft skills—such as communication, negotiation, and ethical decision-making—further exacerbates these

issues. Addressing these gaps requires innovative approaches to curriculum design and assessment. Competency-based assessment frameworks can play a pivotal role in aligning student capabilities with entrepreneurial demands, ensuring that students are prepared to navigate complex and competitive business environments.

The literature underscores a pressing need for holistic and inclusive strategies that integrate entrepreneurial training with technical skill development. By fostering a culture of continuous innovation and aligning educational practices with SDG priorities, institutions can create pathways for meaningful and sustainable impact. This section establishes the foundation for exploring how competency-based assessments and entrepreneurial internships can serve as mechanisms for bridging gaps and achieving transformative outcomes in entrepreneurial education.

### 3. METHODS

This study employs a qualitative descriptive approach [16], focusing on case studies from the Accounting Department of State Polytechnic of Malang (Polinema). Data collection involved curriculum analysis, student internship reports, and semi-structured interviews with key stakeholders, including academic supervisors and entrepreneurial mentors. Thematic analysis [17] [19] was conducted to identify gaps at curriculum, implementation, and evaluation levels. Observations indicated that entrepreneurial tasks often diverged from the competencies expected by the curriculum, such as business model development and innovative product design.

## 4. RESULTS AND DISCUSSION

### 4.1 Curriculum Gaps

Analysis revealed significant gaps between the learning outcomes (LOs) outlined in the curriculum and the assignments provided during the entrepreneurship internship. For example, entrepreneurship competencies such as market analysis, business innovation, and

resource mobilization were often underrepresented [20]. Participants noted that while some entrepreneurship assignments were meaningful, many lacked the depth and alignment needed to meet learning objectives. Students involved in business plan development often reported a lack of understanding of capital budgeting and entrepreneurship itself, having not taken these courses. Students also experienced confusion in identifying market gaps or creating innovative financial models. These gaps highlight the need for curriculum design that explicitly integrates entrepreneurship competencies into the internship framework. While it is important for entrepreneurship assignments to be meaningful and aligned with learning objectives, it is also essential for students to take responsibility for their own learning and seek out additional resources or courses to fill any knowledge gaps. Simply integrating entrepreneurship competencies into the curriculum may not fully address individual student needs or limitations.

As such, it is crucial for educational institutions to provide support systems and resources for students to further develop their entrepreneurial skills. This could include offering workshops, mentorship programs, or networking opportunities to help students enhance their knowledge and practical experience in entrepreneurship. By encouraging students to take an active role in their own learning and providing them with the necessary tools and guidance, educational institutions can better prepare future entrepreneurs for success in the competitive business landscape. Additionally, fostering a culture of entrepreneurship within the academic community can help create a supportive environment where students feel empowered to take risks, think creatively, and pursue their entrepreneurial goals.

### 4.2 Implementation Challenges

Entrepreneurship internships at Polinema face several implementation challenges, particularly in the monitoring and evaluation process. Academic advisors and entrepreneurship mentors often work in silos, resulting in inconsistent direction and feedback. For example, students involved in

pilot projects often report conflicting expectations between their supervisors from the State Polytechnic of Malang and their mentors from the internship partners. This misalignment not only hinders students' ability to complete their projects effectively, but also dilutes the focus on developing entrepreneurial skills. Furthermore, the lack of standardized tools to assess non-technical skills—such as adaptability, communication, and leadership—poses significant barriers to comprehensively assessing internship outcomes. However, conflicting expectations can also provide students with valuable experience in navigating diverse work environments and adapting to different management styles. Additionally, the absence of standardized tools for assessing non-technical skills can allow for a more holistic and individualized evaluation of students' strengths and areas for growth.

Another notable challenge was the variability in the quality of entrepreneurial mentors. While some mentors provided invaluable industry insights and resources, others lacked the expertise or commitment needed to guide students through complex entrepreneurial tasks. This inconsistency undermined the potential of internships to serve as transformative learning experiences, emphasizing the importance of rigorous mentor selection and training processes.

Additionally, the lack of standardized assessment tools for measuring students' non-technical skills posed a significant obstacle in accurately evaluating their progress and development. Without clear benchmarks and metrics in place, it was difficult to track students' growth in areas such as communication, problem-solving, and teamwork. This highlighted the need for more robust evaluation methods that could capture the nuances of these essential skills [21] and provide meaningful feedback to both students and mentors. Overall, addressing these challenges would be crucial in enhancing the effectiveness of internships as a platform for cultivating well-rounded and capable future entrepreneurs.

#### **4.3 Proposed Competency-Based Assessment Model**

To address these challenges, this study proposes a competency-based assessment model tailored for entrepreneurial internships. The model incorporates both technical and soft skill evaluations, ensuring a holistic approach to student assessment. Key components of the model include:

- 1) **Competency Mapping:** Aligning entrepreneurial tasks with specific learning outcomes, such as business innovation, market research, and financial planning.
- 2) **Multi-Source Feedback:** Collecting evaluations from academic supervisors, entrepreneurial mentors, and peers to provide a well-rounded perspective on student performance.
- 3) **Soft Skill Metrics:** Developing standardized tools to assess critical soft skills like teamwork, creativity, and negotiation, which are essential for entrepreneurial success [22].
- 4) **Iterative Feedback Mechanisms:** Establishing regular check-ins and progress reviews to ensure continuous improvement and alignment with learning objectives.

They could use soft skill metrics to assess key competencies like communication, adaptability, and leadership to better prepare students for success in the competitive business world. However, this approach may not capture the full scope of a student's entrepreneurial abilities, as feedback from professors and industry professionals may be biased or limited in perspective. Furthermore, relying solely on soft skill metrics may overlook other important qualities such as technical knowledge or problem-solving skills that are crucial for success in entrepreneurship. It is important to seek a variety of sources of feedback and assessment in order to gain a well-rounded understanding of one's abilities.

#### **DISCUSSION**

The findings underscore the critical role of entrepreneurial internships in preparing students for dynamic and competitive markets. These findings align

with previous research that has shown the positive impact of hands-on experience in developing entrepreneurial skills and knowledge [23] [24]. Internships provide students with real-world opportunities to apply theoretical concepts, problem-solve in a fast-paced environment, and build valuable networks within the industry. By actively engaging in internships, students are able to gain practical experience that complements their academic learning and prepares them for the challenges they will face as entrepreneurs. Additionally, internships can serve as a valuable source of feedback and mentorship, allowing students to receive guidance from experienced professionals and refine their skills in a supportive environment. Overall, entrepreneurial internships play a crucial role in shaping the next generation of business leaders and innovators [25].

## 5. CONCLUSION

The findings underscore the necessity of bridging gaps in entrepreneurial internships through competency-based assessments. By aligning academic learning outcomes with entrepreneurial expectations, the proposed model supports the realization of SDGs 4 and 8, fostering both educational quality and economic growth. Future research should explore multi-campus implementations to validate and refine the model. Additionally, institutional collaboration with entrepreneurial stakeholders is crucial to ensure relevant and impactful internship experiences.

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