

# **Unlocking Accounting Student Success: The Interplay of Student Activity Participation, Social Skills, and Emotional Maturity through Internships in Thailand**

## **Abstract**

This quantitative study addressed a notable research gap by investigating the interplay between student activity participation, social skills, and emotional maturity among accounting students in Thailand, with a specific focus on internships. Prior to this research, scholarly inquiries into these interconnected factors were scarce. Drawing upon a comprehensive literature review, six hypotheses were formulated and tested using a Likert-scale survey administered to 402 Thai university accounting students (91.8% females and 8.2% males). Thorough analysis was conducted using the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach, which encompassed a comprehensive evaluation of the reflective measurement model, assessing indicator loadings, internal consistency reliability, convergent validity, and discriminant validity. The findings revealed that active participation in extracurricular activities significantly enhanced the development of social skills and emotional maturity in accounting students, while dedication to internships prepared them for real-world work environments upon graduation. These insights proved critical for university administrators, educators, and stakeholders, offering valuable tools to shape students' personalities and essential competencies for contemporary challenges. This study bridged a significant research gap and informed policy directions for holistic student development in preparation for future societal and professional engagement.

**Keywords:** Student Activity Participation, Social Skills, Internship Engagement, Emotional Maturity, Thailand's Accounting Students, Accounting Education Development

## **Introduction**

Recent academic discourse acknowledges the transformative role student activities and internships play in the holistic development of accounting students and accounting education (Ahmad et al., 2018; Laksmiati et al., 2022; Januszewski & Grzeszczak, 2021). Situated in Thailand, this research seeks to unveil the intricate interplay between participation in student activities, the development of social skills, and the emotional maturity of aspiring accountants. Internships, while priming students for professional pursuits, concurrently serve as formidable avenues for cultivating foundational knowledge and competencies beyond classroom confines. The dedication and emotional maturity manifested during these internships significantly underpin the students' aptitude and readiness for professional undertakings, further shaping their trajectories as prospective accounting luminaries (Aaron, 2023). Emphasizing the centrality of effective social communication, active engagement in student-led endeavors can markedly bolster abilities such as collaboration, negotiation, and autodidacticism (Laksmiati et al., 2022). This prowess in communication is invaluable, as it aligns with the expectations and aspirations of both team cohorts and managerial echelons during internships (Ismail, 2018). At the heart of this is emotional maturity, a nuanced capability that governs an individual's intelligence in discerning and navigating one's own emotions as well as those of others, thereby influencing interpersonal interactions (Thümmler et al., 2022).

Despite the recognition of the potency of extracurricular engagements, social communication adeptness, and emotional intelligence in the success metric of internships for accounting students, scholarly inquiries into their interconnectedness remain sparse. An evident research lacuna persists, especially concerning the nexus between emotional intelligence and the fervor exhibited by accounting students in their internships (Abbas et al., 2019). Within this academic panorama, the research endeavors to elucidate how the trifecta of student activity involvement, communicative finesse, and emotional sagacity correlates with the commitment quotient of accounting interns. Given the salience of internships as crucibles where students transpose theoretical acumen to pragmatic scenarios, discerning these relationships becomes paramount (Januszewski & Grzeszczak, 2021).

A burgeoning body of research suggests that activity participation, social skills, and emotional skills are adaptable and amenable to effective instruction through a diverse array of methods and structures, which encompass classroom-based programs and holistic school-wide approaches (Jones and Bouffard, 2012). Scholarly investigations indicate that interventions tend to yield the most favorable outcomes when seamlessly integrated into daily educational practices and the overall school ethos, involving the active engagement of all school personnel and the reinforcement of skills beyond the classroom setting, often entailing collaboration with external agencies (Barry et al., 2017). Cumulatively, these attributes underscore the significance of adopting a comprehensive school-wide approach to augmenting students' and young people's engagement in activities, as well as their development of social and emotional competencies.

Despite substantial investments in school interventions, their efficacy remains somewhat ambiguous. Current empirical evidence suggests that a holistic, whole-school approach is more likely to yield enduring positive changes compared to individual classroom-based interventions, owing to its multifaceted focus (Weare and Nind, 2011; Adi et al., 2007). However, recent reviews have raised concerns about the effectiveness of whole-school interventions, indicating that they may not consistently demonstrate the desired impact (e.g., Langford et al., 2015). Nevertheless, there is limited knowledge regarding the specific intermediary role played by

school interventions, such as internship programs, in elucidating the link between student activity participation, emotional maturity, and social skills.

The implications of this research potentially resonate far beyond the individual growth of students, offering profound implications for both the accounting education sectors at large. Through this lens, the investigation aspires to bolster the discourse on the determinants undergirding the success of accounting students during their internships, hence availing invaluable insights for educational institutions or education overseers to fine-tune curricula or student development agendas (Anjum, 2020). The anticipated findings could also herald advancements in pedagogical strategies and the structuring of extracurricular engagements, ensuring a rich cultivation of social communication skills and emotional intelligence among students (Schonert-Reichl, 2017). Consequently, this research transcends a mere academic inquiry; it endeavors to serve as a lynchpin for enhancing the quality of accounting education and broadening the epistemic horizons in disciplines tethered to education in a broader sense.

## Literature Review

Educational research continually explores myriad factors impacting student success, including often under-emphasized elements like extracurricular engagement and social communication skills which are crucial for nurturing emotional intelligence (Roy & Giraldo-García, 2018). Moreover, internships present an invaluable platform for students to apply academic knowledge within real-world business settings, thus enhancing their professional readiness (Ismail, 2018). A rigorous review of literature concerning these factors is essential to discern their intertwined roles, particularly in the realm of accounting education, to better prepare students for academic and professional endeavors.

### ***Student Activity Participation***

The domain of student activity participation is often recognized as a fertile ground where social, emotional, and intellectual facets of a student's personality bloom and intertwine. The initial interactions within such participatory settings underpin the cultivation of social capabilities, extending beyond the traditional classroom framework into broader societal and professional arenas (Gorski, 2021). Alongside, the intrinsic dynamics of group engagements in student activities contribute to nurturing a profound sense of association with the educational milieu and foster camaraderie (Le et al., 2018). Further substantiation emanates from numerous studies pinpointing the correlation between active involvement in such settings and enhanced real-world working proficiency, anchoring the belief that student activities are instrumental in a seamless transition from academic to professional life (Rahman & Hundal, 2021; Finnerty et al., 2021).

Delving deeper into the conversation, the spectrum of student activities becomes a conduit for the elevation of indispensable life skills such as communication, teamwork, and empathy. As posited by Triyanto (2019), the heightened adaptability to diverse social settings is often the hallmark of students with a rich history of activity participation. This engagement emboldens students in articulation and self-presentation—vital tools in everyday interpersonal interactions and professional networking (Hurst et al., 2013). The synergy of learning and interaction burgeons not merely social competencies but expands the intellectual horizons pertinent to career aspirations (Mancha & Ahmad, 2016). An intriguing insight by Mtika (2019)

underscores that students immersing themselves in activities aligned with their academic discourse tend to exhibit a superior understanding and practicality in that domain. Guraya and Chen (2019) further accentuate the value of discipline-specific student activities as a nexus of experiential learning, real-world problem-solving, and the gestation of abilities crucial for navigating actual workplace challenges.

This study aspires to distill the fundamental components that underpin Student Activity Participation into a coherent framework. Firstly, Motivation for Participation emerges as a linchpin, with individuals driven by genuine interest or passion for specific activities exhibiting elevated commitment and enthusiasm, aligning with their pursuit of experiential and skill-based growth, a phenomenon substantiated by Harackiewicz et al. (2016). Secondly, the Type of Activity takes center stage, delineating a rich spectrum where Academic activities nurture knowledge and skills in scholarly realms like research, while Non-academic activities encompass personal interests, spanning sports, arts, and community service, elucidating a taxonomy masterfully presented by Ishiguro et al. (2023). Thirdly, the Role in the Activity unveils the multifaceted nature of positions within these pursuits, ranging from influential leaders to task-specific members, profoundly shaping both the activity's trajectory and individual skill development, in concordance with Babiker et al.'s (2014) insights. Lastly, Knowledge Acquired spans a diverse terrain, comprising activity-specific competencies, alongside versatile aptitudes like communication and teamwork, culminating in an enlightened understanding of the activity's significance and its pragmatic application in daily life and professional contexts, elegantly encapsulated within Rosen et al.'s (2018) schema. This framework unravels the intricate interplay of motivation, activity type, role dynamics, and knowledge acquisition that collectively underpin Student Activity Participation, shedding light on its profound implications for personal growth and development.

### ***Social Skills***

Social skills encompass a multifaceted array of abilities crucial for effective communication and collaboration in various societal contexts. These skills extend beyond mere surface interactions; they encompass the capacity to recognize and interpret the emotions and needs of others, adapt adeptly to diverse social situations, and skillfully resolve interpersonal dilemmas (Jurevičienė et al., 2012). Moreover, they are pivotal for forging and nurturing positive relationships, analyzing everyday life situations, and meeting the expectations and demands of a complex society (Valente et al., 2020). The impact of social skills resonates deeply in both educational and professional domains. Proficiency in these skills empowers individuals to establish robust relationships, navigate diverse scenarios with finesse, and effectively address the challenges encountered in learning or workplace environments (Alzahrani et al., 2019). Particularly noteworthy is the profound influence of well-developed social skills on students; these individuals often showcase an ability to collaborate seamlessly, command respect from peers, and elevate their capacity to absorb and apply knowledge (Coristine et al., 2022). In the professional arena, social skills are esteemed as quintessential 'soft skills,' as they enable students to cultivate positive interactions with colleagues, superiors, and subordinates during internships (Meeks, 2017). Furthermore, these skills prove invaluable in the realm of problem-solving, facilitating teamwork coordination, and enhancing collaborative efforts when faced with the pressures and complexities of internship experiences (Dijkstra et al., 2021).

A deeper examination of these pivotal social skills reveals four distinct facets that underpin their essence. First, Interpersonal Communication stands as a cornerstone, facilitating the establishment of relationships and the seamless exchange of feelings, insights, and opinions in a myriad of settings (Bucata & Rizescu, 2017). This dynamic exchange becomes the linchpin for cohesive collaboration and effective decision-making. Second, Teamwork Skills transcend the mere act of working in groups; they require a profound understanding of team dynamics and mutual support, ultimately serving as the catalyst for the successful realization of collective projects (Lindsjørn et al., 2016). Third, Adaptability emerges as a critical skill in a world characterized by perpetual change. Those proficient in adaptability can skillfully navigate shifts and changes, positioning themselves and their teams for optimal outcomes (Zhou & Lin, 2016). Finally, Participation in Discussions is far from a passive pursuit; it is intrinsic to a collaborative ethos. Active engagement in dialogues and the fearless voicing of opinions form the bedrock of a culture where feelings and viewpoints are exchanged freely, fostering shared understanding and collaborative growth (Morrison-Smith & Ruiz, 2020). In essence, these four facets encapsulate the profound significance and multifaceted nature of social skills, which play a pivotal role in shaping individuals' success in today's interconnected and dynamic world.

### ***Accounting Internship Engagement***

Accounting internship engagement represents a dynamic and multifaceted process with far-reaching implications for the development of accounting students. A profound understanding of accounting structures and processes, coupled with continuous feedback from internship supervisors (Januszewski & Grzeszczak, 2021), serves as a cornerstone in shaping students' commitment levels during their internships. Students who possess confidence in their accounting skills are more inclined to wholeheartedly embrace their internship experiences, eagerly applying the theoretical knowledge they've acquired in real-world contexts (Villanueva-Vunnasiri et al., 2023). This commitment is further bolstered by emotional and knowledge support from their academic and professional networks, as well as clear expectations for career progression in the accounting field post-internship (Bullen et al., 2018). Consequently, students who seize the opportunity to bridge the gap between academic theories and practical application through internships witness not only enhanced dedication but also marked improvements in academic performance and the acquisition of essential analytical, communication, and technical accounting skills (Gyeltschen, 2019; Bender, 2020).

This study endeavors to examine the essential components underpinning Accounting Internship Engagement into a comprehensive framework. Firstly, Commitment emerges as a linchpin attribute, embodying the perseverance required to navigate challenges and pursue long-term objectives (Aksoy & Bayazit, 2022). Secondly, Responsible Leadership in accounting signifies ethical and socially conscious management practices that prioritize sustainability across various dimensions (Abbas et al., 2022). Thirdly, Internship Insights offer invaluable details into real working conditions, allowing individuals to gain firsthand knowledge of their chosen profession's intricacies and challenges (Schnoes et al., 2018). Finally, Practical Application of acquired knowledge and skills is paramount for career success, facilitating personal growth and professional advancement (Unger & Franco, 2023). These four pillars—Commitment, Responsible Leadership, Internship Insight, and Practical Application—constitute the foundation of Accounting Internship Engagement, guiding aspiring accountants as they navigate the complexities of internships and prepare for the competitive job market.

## ***Emotional Maturity***

Emotional maturity embodies a multifaceted competence crucial for navigating the complexities of human interactions and personal growth. It encompasses the capacity to not only recognize, manage, and respond effectively to one's own emotions but also to extend this acumen to comprehend the emotions of others in diverse situations (Serrat & Serrat, 2017). Emotional competence, an integral facet of emotional maturity, involves empathetic sentiments, an understanding of others' emotional landscapes, and the capability to confront life's difficulties and challenges with resilience (Dong et al., 2022). Salovey and Mayer's influential model (1990) categorizes emotional intelligence into four primary domains: recognizing emotions, utilizing emotions to enhance thinking, understanding emotions, and managing emotions. Elevated emotional intelligence transcends personal growth; it translates into tangible benefits such as heightened focus, reduced stress, improved academic performance, enhanced job success, adaptability within a team, and the cultivation of positive relationships with colleagues (Hayat et al., 2020).

This study endeavors to synthesize the fundamental components underpinning Emotional Maturity, forging a coherent framework for understanding this intricate trait. First and foremost is Self-awareness, which encompasses the vital ability to recognize and understand one's own feelings, thoughts, and actions. Possessing self-awareness equips individuals with the insight needed to make informed decisions, plan, and adapt adeptly to diverse situations (Carden et al., 2022). Second, Empathy emerges as a crucial element, encompassing the capability to feel and comprehend the emotions of others. It stands as a linchpin in fostering positive relationships and facilitating effective communication (Moudatsou et al., 2020). Third, Emotional Expression assumes significance, as appropriately and courteously expressing emotions plays a pivotal role in mental health. Expression serves as a conduit through which individuals communicate their inner feelings and thoughts to others, fostering mutual understanding and connection (Daulay et al., 2022). Lastly, Regulation of Emotion surfaces as a vital skill for achieving balance and mental well-being. The ability to control and manage one's emotions across various situations serves as a protective shield against stress and other mental health challenges, enhancing resilience and fostering emotional equilibrium (Søvold et al., 2021). In essence, this comprehensive framework illuminates the intricate interplay of self-awareness, empathy, emotional expression, and emotion regulation, collectively constituting the bedrock of Emotional Maturity, and underscores its profound relevance in personal development and societal interactions.

## ***Student Activity Participation and Related Factors***

Engaging in student activities is widely acknowledged as an integral aspect of the educational experience, offering a profound influence on the cultivation of essential skills and personal growth (Mancha & Ahmad, 2016). These activities provide students with invaluable opportunities to put into practice vital skills like communication, teamwork, and problem-solving

in real-world scenarios, thereby not only fostering a sense of belonging within a group but also honing abilities crucial for success in future internships and careers (de Prada Creo et al., 2021). This immersive engagement transcends the classroom, equipping students with practical competencies essential for navigating the complexities of the professional world.

Participation in extracurricular activities stands as a pivotal tool for enriching the tapestry of learning experiences and nurturing vital skills and competencies pertinent to the 21st century (Ng et al., 2023). Beyond its role in fostering social belonging and a deeper connection with the academic institution, it instills students with a sense of self-worth and confidence (Thomas et al., 2020). These activities serve as crucibles for the development of social skills, amplifying students' capacity to communicate effectively, collaborate within teams, and tackle complex challenges. It's worth noting that students actively involved in such activities significantly enhance their prospects in securing internships (Buckley & Lee, 2021). Furthermore, participation in these endeavors contributes to the nurturing of emotional intelligence, bolstering facets such as self-awareness, empathy, emotional expression, and regulation (Lane & Smith, 2021). Engaging in student activities, whether through club memberships or community service, serves as a crucible for refining communication and teamwork skills. It reinforces students' confidence in their ability to communicate effectively, collaborate seamlessly, and adapt socially (Prada et al., 2022). Consequently, students actively involved in such activities typically exhibit enhanced social acumen, positioning them favorably for future success.

Moreover, student activity participation plays a pivotal role in forging networks that can be leveraged during internships, amplifying not only professional prospects but also academic understanding (Neelam et al., 2019). Active involvement in extracurricular pursuits often translates into expansive networks, offering invaluable support and insights during internships, consequently deepening one's academic grasp. Furthermore, such involvement amplifies students' commitment to their internships (Duncan et al., 2017). Beyond networking, student activities contribute significantly to the development of emotional intelligence, equipping students with the capacity to navigate diverse emotional landscapes with finesse, thereby enhancing their ability to manage their own emotions as well as those of others (López et al., 2020). This facet is instrumental in academic and internship success, as students with high emotional intelligence are better equipped to navigate the complexities of their studies and internships (Fatima et al., 2023). In essence, social activities and active participation in events foster traits such as responsibility, patience, and empathy, further enriching students' emotional maturity (Iovino et al., 2021).

As a result of an extensive literature review, the researchers have formulated the following hypotheses:

**H1: Student Activity Participation has a positive effect on Social Skills.**

**H2: Student Activity Participation positively influences Accounting Internship Engagement.**

**H3: Student Activity Participation positively impacts Emotional Maturity.**

### **Social Skills and Related Factors**

The interplay between social skills and their profound impact on the field of accounting internships takes center stage in this comprehensive literature review. The development of social skills holds immense significance across various professions, particularly in the accounting

sector, where effective communication and seamless collaboration with colleagues, clients, and partners are paramount (Riggio, 2020). Social skills encompass a broad spectrum of competencies, including but not limited to proficient communication, empathy, and the ability to respond adeptly in a workplace context (Low et al., 2013). Engaging in collaborative activities such as group meetings, internships, or joint projects serves as a fertile ground for nurturing and honing social skills (Strauß & Rummel, 2021). Consequently, students with advanced social skills are often the recipients of positive feedback during their internships in accounting firms (Ahmad et al., 2021). These competencies not only facilitate professional relationships but also play a pivotal role in ensuring a seamless workflow within the accounting domain.

Furthermore, the commitment exhibited during internships is a dynamic facet that profoundly influences the outcomes derived from these experiential learning opportunities. Commitment, in this context, signifies the zeal and interest with which students approach their internship work. It yields a far-reaching impact on the benefits reaped from internships, be it knowledge acquisition, the practical application of learned concepts, or the cultivation of meaningful relationships within the organizational milieu (P. Maertz Jr et al., 2014). It is noteworthy that students equipped with robust social skills tend to exhibit a deeper commitment to their internships, primarily because these skills facilitate the establishment of relationships and better preparation for various work scenarios (Pelser et al., 2022). Moreover, emotional intelligence, encompassing the recognition, management, and adept response to one's own and others' emotions, is a significant factor in a workplace setting. High emotional intelligence contributes to effective conflict resolution and the cultivation of productive relationships (Dong et al., 2022). Students who possess strong social skills and are deeply committed to their internships are likely to develop enhanced emotional intelligence. These individuals are proficient at responding to various situations and the emotions of others with finesse, amplifying their professional capabilities (Clarke et al., 2015).

Based on this comprehensive literature review, the researchers have formulated the following hypotheses, shedding light on the intricate relationships between social skills, internship engagement, and emotional maturity:

**H4: Social Skills positively influence Accounting Internship Engagement.**

**H5: Social Skills have a positive effect on Emotional Maturity.**

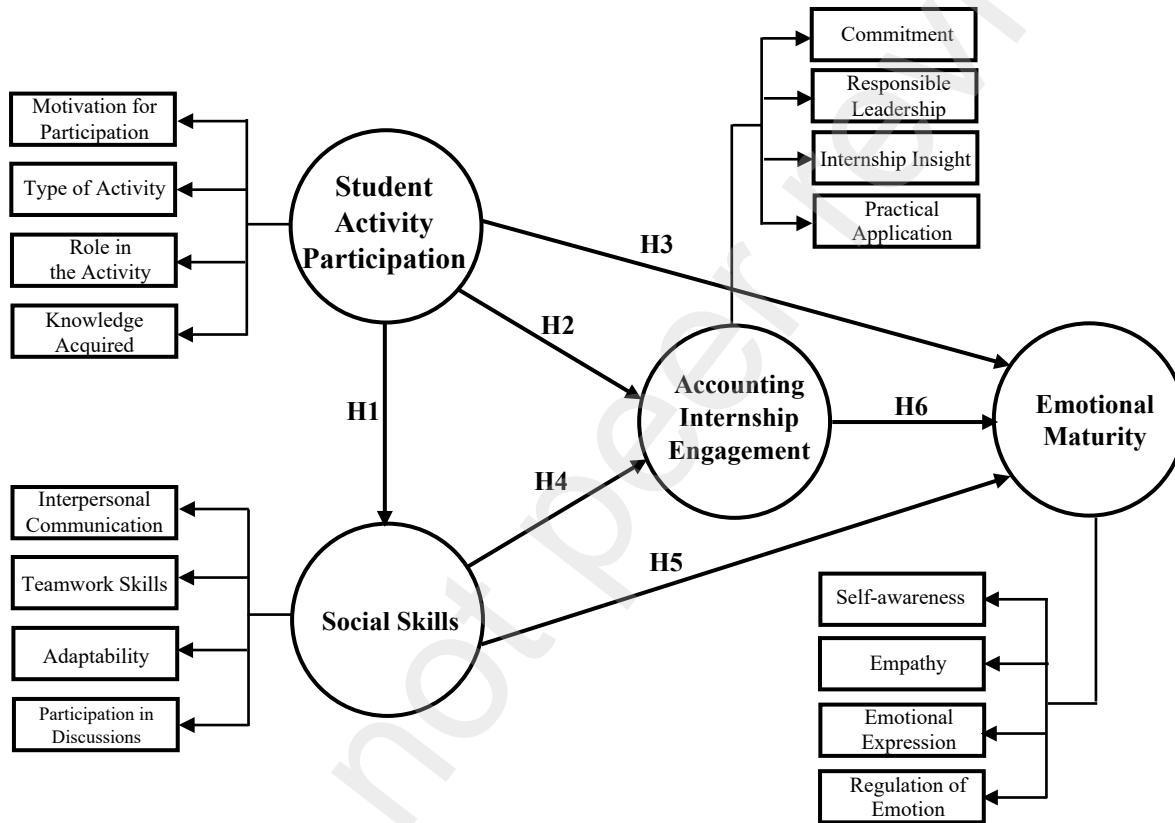
### ***Accounting Internship Engagement and Emotional Maturity***

Accounting internships are not just about acquiring academic skills but also encompass other factors that contribute to the success of the internship. A pivotal factor is commitment, which is intricately linked with emotional intelligence in a comprehensible manner (Suleman et al., 2018). Internship commitment is considered a primary factor influencing the success of an internship. Students with a high level of commitment often display interest, attentiveness, and dedication to their assigned tasks (Hardie, Almeida, & Ross, 2018). Emotional intelligence is vital in the workplace and influences the success of internships. Responding appropriately to various situations at work can ensure a smoother internship experience (Heyhoe et al., 2016). Students who are highly committed to their internships often demonstrate commendable emotional intelligence, enabling them to work effectively within teams. Additionally, the ability to manage one's emotions and understand the emotions of others can bolster commitment to the internship (Kunnen, 2023).

Based on a comprehensive literature review from multiple perspectives, the researchers have formulated the following hypothesis:

**H6: Emotional Maturity has a positive effect on Accounting Internship Engagement.**

Upon reviewing the literature on the topic 'Impact of Student Activity Participation and Social Skills on Thailand's Accounting Students' Internship Engagement: Investigating the Role of Emotional Maturity', the research conceptual framework is illustrated in Figure 1.



**Figure 1: Conceptual Framework of the Research**

## Research Methodology

### Research Design

This study employed a quantitative research design to delve into the intricate web of relationships encompassing the impact of student activity participation on the development of social skills and emotional maturity among accounting students in Thailand. The specific focal point of this investigation lay in understanding the catalytic role of internship engagement in shaping these facets. Thai accounting students hold a pivotal role in the evolution and consolidation of Thailand's financial and accounting systems. The study population comprised

accounting students across Thailand, and data collection was executed through an online survey distributed directly to groups of accounting students or individuals informed about the research through phone outreach. To ensure clarity, the survey incorporated concise definitions for each variable. Sampling was conducted through simple random sampling techniques, with the sample size calculated using Taro Yamane's method (1967). Given the study's inherent uncertainty regarding the exact size of the population, a sample size of at least 400 respondents was deemed necessary, affording a 95% confidence level with a  $\pm 5\%$  margin of error. This sample size was anticipated to effectively capture the diverse landscape of accounting students in Thailand, offering valuable insights into the multifaceted relationships under investigation.

### ***Measurement Tools***

The survey instrument employed in this study underwent a meticulous development process grounded in an extensive literature review. To ensure the precision and reliability of the survey's content, a panel of three subject matter experts, well-versed in the realm of innovation management, conducted a comprehensive evaluation. Their collective expertise contributed to the critical analysis of each survey item's content, with a particular focus on establishing consistency indices for these items. The survey itself comprised two distinct sections: 1) General characteristics of the respondents, and 2) Likert-scale questions designed to gauge responses on a scale ranging from 1 (lowest) to 5 (highest). These Likert-scale questions encompassed various dimensions central to the overarching model's structure, encompassing student participation in activities, social skills, commitment to internships, and emotional intelligence.

To validate the survey instrument, a pilot test was conducted, involving a sample of 30 participants. This phase aimed to ascertain the survey's accuracy and reliability by employing Cronbach's alpha coefficient as the reliability measure. The results proved to be highly promising, with each survey item surpassing the threshold of 0.8, affirming the survey's validity and reliability for robust data collection. To further evaluate potential bias in responses, a meticulous examination was conducted by comparing the initial 30 sets of data with the last 30 sets. This rigorous analysis yielded reassuring results, as no statistically significant differences were detected, thereby dispelling concerns of nonresponse bias. The survey was administered electronically to ensure the seamless collection of data while upholding the principles of confidentiality and data security.

### ***Data Analysis Methodology***

The preliminary phase of data analysis commenced by examining the levels of indicators corresponding to each variable, offering a comprehensive insight into the sample group's characteristics. These initial observations were complemented by a presentation of descriptive statistics, providing a robust foundation for subsequent analysis. Drawing upon the computed average values, the data was meticulously categorized into five distinct levels, each encompassing a specified range: the lowest level spanning from 0.00 to 1.00, the low level from 1.01 to 2.00, the medium level from 2.01 to 3.00, the high level from 3.01 to 4.00, and the highest-level ranging from 4.01 to 5.00. To explore the intricacies of the conceptual model, a rigorous Partial Least Squares Structural Equation Modeling (PLS-SEM) approach was employed. The assessment of the reflective measurement model encompassed a comprehensive evaluation of indicator loadings, internal consistency reliability, convergent validity, and

discriminant validity. In tandem, the structural model underwent meticulous scrutiny, with a keen eye on collinearity values, R<sup>2</sup> coefficients, predictive relevance (Q<sup>2</sup>), and PLSpredict, as prescribed by Hair, Risher, Sarstedt, and Ringle (2019). The final phase of analysis delved into the multifaceted interplay between the three structural components to ascertain the validation of the research hypotheses posited, thereby culminating in a comprehensive and insightful assessment of the conceptual framework.

## Research Findings

### *Participant Demographics*

This study meticulously collected data from an extensive pool of 438 potential participants. Participation in this study was voluntary, and no incentives were provided. Participants were recruited during the registration period, during which they were invited to complete a consent form and a survey. The survey encompassed their individual characteristics and background information, such as gender, age, and the duration of their internship. Additionally, participants provided contact information for the follow-up survey. Among these, a notable 91.8% of individuals, totaling 402, willingly provided data and granted consent for questionnaire participation. Regrettably, a small fraction of 7.5%, comprising 33 individuals, found themselves devoid of applicable data, rendering them unable to partake in the questionnaire, while an additional 0.7% encompassing 3 individuals opted not to consent to their data's utilization. Consequently, the ensuing analysis drew upon the rich dataset gleaned from the responses of these 402 participants.

According to the demographics, a noteworthy gender distribution emerged, with 91.8% (369 individuals) identifying as female and 8.2% (33 individuals) identifying as male. Turning to their academic progression within the accounting program, a nuanced spectrum unfolds: a meager 1.2% (5 students) were in their inaugural year; curiously, there were no second-year students; 3.5% (14 students) were situated in their third academic year; and a substantial 95.3% (383 students) had reached the pinnacle of their academic journey, squarely within their fourth year. Considering their diverse internship experiences within the field of accounting, intriguing patterns emerged: a substantial 53.7% (216 students) had engaged in internships lasting no more than 3 months, a commendable 4.2% (17 students) had experienced internships exceeding 3 months, a notable 31.3% (126 students) had ventured into internships spanning over 5 months, 2.7% (11 students) had extended their internships beyond 7 months, 5.2% (21 students) had persevered for over 9 months, and a similarly determined 2.7% (11 students) had surpassed the remarkable milestone of a year-long internship. Consequently, it is apparent that the predominant contingent within the sample was represented by seasoned fourth-year accounting students, the majority of whom had accrued internship experiences in accounting fields spanning not more than 3 months, as elucidated in Table 1.

**Table 1.** Characteristics of the samples

Measure	Value	Frequency	Percentage
Gender	Male	33	8.2
	Female	369	91.8
Bachelor's degree in accounting	1 <sup>st</sup> year	5	1.2
	2 <sup>nd</sup> year	0	0
	3 <sup>rd</sup> year	14	3.5

	4 <sup>th</sup> year	383	95.3
<b>Duration of past accounting internships</b>	Less than 3 months	216	53.7
	More than 3 months	17	4.2
	More than 5 months	126	31.3
	More than 7 months	11	2.7
	More than 9 months	21	5.2
	More than 1 year	11	2.7
<b>Total</b>		<b>402</b>	<b>100</b>

### **Model Fit Assessment**

Upon assessing the adequacy of model fit for both the "Saturate Model" and the "Estimate Model," it was noted that the corresponding values for both models were identical. Specifically, the SRMR value was determined to be 0.055, the d\_ULS value was found to be 0.409, the d\_G value was calculated as 0.229, the Chi-Square value amounted to 536.581, and the NFI value was established at 0.884. Therefore, it can be inferred that there is no discernible distinction in the values of both models when evaluating the adequacy of the model, and they exhibit identical values for each indicator referenced in Table 2.

**Table 2.** Goodness of Model fit

	Saturate Model	Estimate Model
SRMR	0.055	0.055
d_ULS	0.409	0.409
d_G	0.229	0.229
Chi-Square	536.581	536.581
NFI	0.884	0.884

### **Measurement Model Assessment: Insights into Variables**

In assessing the measurement model for the variable "Student Activity Participation (SAP)," the loadings for "Motivation for Participation (MP)," "Type of Activity (TA)," "Role in the Activity (RA)," and "Knowledge Acquired (KA)" are 0.853, 0.812, 0.776, and 0.865, respectively. The corresponding VIF values for these variables are 2.128, 1.887, 1.688, and 2.126. The alpha ( $\alpha$ ) value is 0.846,  $\rho_A$  is 0.857,  $\rho_C$  is 0.896, and the Average Variance Extracted (AVE) is 0.684. Furthermore, for the variable "Social Skills (SS)," the loadings for "Interpersonal Communication (IC)," "Teamwork Skills (TK)," "Adaptability (AD)," and "Participation in Discussions (PD)" are 0.837, 0.868, 0.871, and 0.855, respectively. The corresponding VIF values for these variables are 2.038, 2.339, 2.431, and 2.221. The alpha ( $\alpha$ ) value is 0.880,  $\rho_A$  is 0.881,  $\rho_C$  is 0.918, and the Average Variance Extracted (AVE) is 0.736.

In the case of the variable "Accounting Internship Engagement (AIE)," the loadings for "Commitment (CM)," "Responsible Leadership (RL)," "Internship Insight (II)," and "Practical Application (PA)" are 0.815, 0.855, 0.872, and 0.859, respectively. The corresponding VIF values for these variables are 1.992, 2.105, 2.718, and 2.505. The alpha ( $\alpha$ ) value is 0.872,  $\rho_A$  is 0.875,  $\rho_C$  is 0.913, and the Average Variance Extracted (AVE) is 0.723. Finally, for the variable "Emotional Maturity (EM)," the loadings for "Self-awareness (SA)," "Empathy (ET)," "Emotional Expression (EE)," and "Regulation of Emotion (RE)" are 0.870, 0.846, 0.896, and 0.854, respectively. The corresponding VIF values for these variables are 2.347, 2.199, 2.825,

and 2.310. The alpha ( $\alpha$ ) value is 0.889,  $\rho_A$  is 0.891,  $\rho_C$  is 0.923, and the Average Variance Extracted (AVE) is 0.751. These findings are summarized in Table 3.

**Table 3.** Measurement model evaluation.

Construct and Indicators	loading	VIF	$\alpha$	$\rho_A$	$\rho_C$	AVE
Student Activity Participation (SAP)			0.846	0.857	0.896	0.684
Motivation for Participation (MP)	0.853	2.128				
Type of Activity (TA)	0.812	1.887				
Role in the Activity (RA)	0.776	1.688				
Knowledge Acquired (KA)	0.865	2.126				
Social Skills (SS)			0.880	0.881	0.918	0.736
Interpersonal Communication (IC)	0.837	2.038				
Teamwork Skills (TK)	0.868	2.339				
Adaptability (AD)	0.871	2.431				
Participation in Discussions (PD)	0.855	2.221				
Accounting Internship Engagement (AIE)			0.872	0.875	0.913	0.723
Commitment (CM)	0.815	1.992				
Responsible Leadership (RL)	0.855	2.105				
Internship Insight (II)	0.872	2.718				
Practical Application (PA)	0.859	2.505				
Emotional Maturity (EM)			0.889	0.891	0.923	0.751
Self-awareness (SA)	0.870	2.347				
Empathy (ET)	0.846	2.199				
Emotional Expression (EE)	0.896	2.825				
Regulation of Emotion (RE)	0.854	2.310				

Note: \*\*\* p < 0.001, one-tailed test

#### ***Discriminant Validity Evaluation: The Interplay of Variables***

Discriminant validity assessment was carried out using the Fornell–Larcker Criterion. The value for SAP when compared to itself is 0.684. For SS, when compared to SAP it is 0.585, and when compared to itself, it is 0.736. For AIE, when compared to SAP it is 0.494, to SS it's 0.610, and when compared to itself, it is 0.723. For EM, when compared to SAP it is 0.470, to SS it's 0.619, to AIE it's 0.586, and when compared to itself, it is 0.751. For HTMT, the value for SS when compared to SAP is 0.881. For AIE, when compared to SAP it's 0.808, and to SS it's 0.887. For EM, when compared to SAP it's 0.784, to SS it's 0.888, and to AIE it's 0.866.

In conclusion, this Table presents a comparison between various variables in the model through the Fornell–Larcker Criterion and HTMT, assisting in the evaluation of discriminant validity, as shown in Table 4.

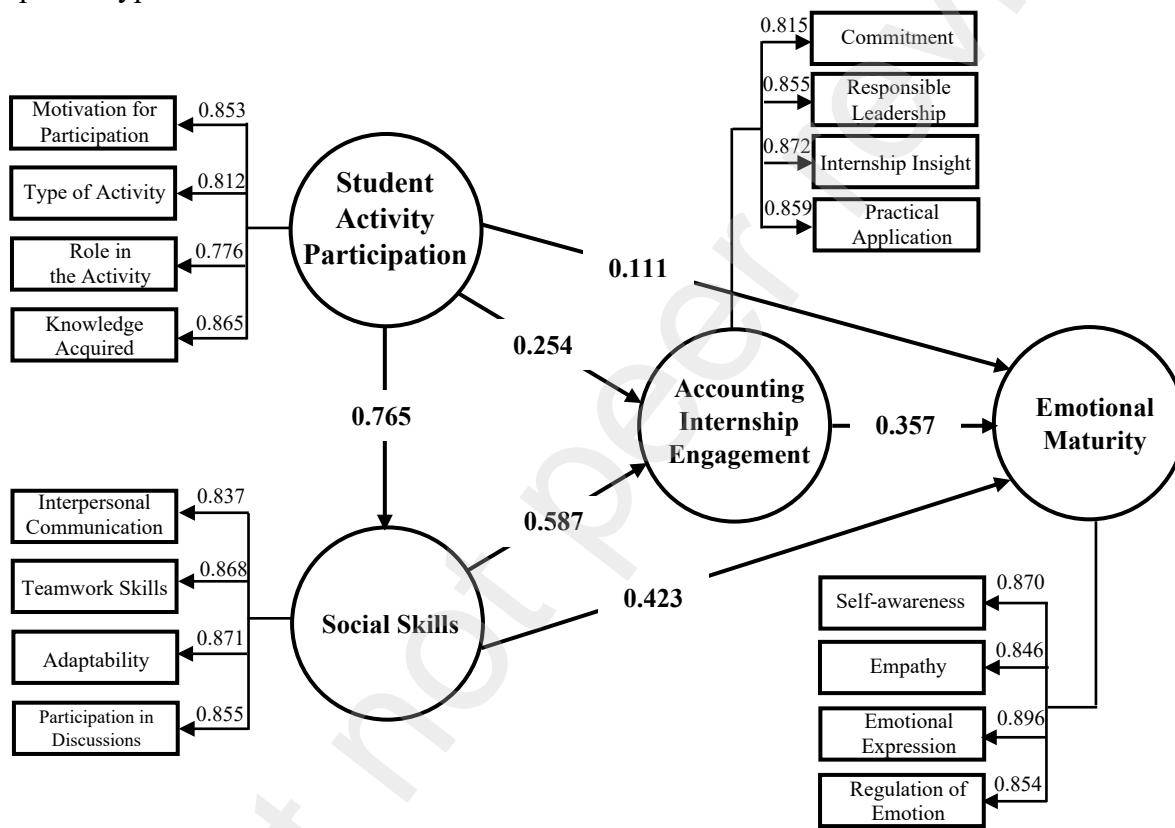
**Table 4.** Discriminant validity

Constructs	Fornell–Larcker Criterion				HTMT			
	SAP	SS	EM	AIE	SAP	SS	EM	AIE
SAP	0.684							
SS	0.585	0.736			0.881			

AIE	0.494	0.610	0.723		0.808	0.887	
EM	0.470	0.619	0.586	0.751	0.784	0.888	0.866

### Hypothesis Testing Results

The examination of the intricate relationships within the sample cohort, as depicted in Figure 2, was conducted through the powerful Partial Least Squares Structural Equation Modeling (PLS-SEM) method. This rigorous analysis provided a compelling evaluation of the proposed hypotheses:



**Figure 2.** The structural model

The structural model outcomes presented above reveal significant results for several hypotheses. In Hypothesis 1 (H1) testing, the path coefficient representing the relationship between "Student Activity Participation (SAP)" and "Social Skills (SS)" is noteworthy at 0.765, with strong support from a t-Statistic value of 34.649 and a highly significant p-Value of 0.000. This result confirms the positive influence of SAP on SS. In the context of Hypothesis 2 (H2), the claim that SAP impacts "Accounting Internship Engagement (AIE)" is robustly substantiated by a path coefficient of 0.703, accompanied by a significant t-Statistic of 20.993 and a resounding p-Value of 0.000. Turning to Hypothesis 3 (H3), the study unequivocally establishes the impact of SAP on "Emotional Maturity (EM)," supported by a notable path coefficient of 0.686, a resounding t-Statistic of 20.729, and a highly significant p-Value of 0.000.

Furthermore, Hypothesis 4 (H4) testing confirms the relationship between SS and AIE. A path coefficient of 0.587, a compelling t-Statistic of 10.588, and a significant p-Value of 0.000 demonstrate the substantial impact of SS on AIE. Meanwhile, in Hypothesis 5 (H5), the significant influence of SS on EM is underscored by a path coefficient of 0.632, an undeniable t-Statistic of 12.472, and a convincing p-Value of 0.000. Finally, Hypothesis 6 (H6) reveals the intricate interplay between AIE and EM, with AIE significantly affecting EM. The path coefficient of 0.357, a noteworthy t-Statistic of 5.754, and a resounding p-Value of 0.000 highlight this complex relationship.

Table 5 presented below provides a comprehensive summary of the data obtained from hypothesis testing, specifically highlighting the confirmations for all six hypotheses investigated in the present study.

**Table 5. Summary Results**

Hypotheses	Effect	Path coefficients	t-Statistic	p-Value	Results
H1	SAP -> SS	0.765**	34.649	0.000	Supported
H2	SAP -> AIE	0.703**	20.993	0.000	Supported
H3	SAP -> EM	0.686**	20.729	0.000	Supported
H4	SS -> AIE	0.587**	10.588	0.000	Supported
H5	SS -> EM	0.632**	12.472	0.000	Supported
H6	AIE -> EM	0.357**	5.754	0.000	Supported

Note: \*\*Significant at 0.01

### **Mediation Analysis Results**

In the context of mediating SAP through SS to AIE, the path coefficient of 0.449, substantiated by a substantial t-Statistic of 9.984 and a p-Value of 0.000, unequivocally confirms the existence of a substantial mediating effect. This mediation effect is characterized by "Student Activity Participation (SAP)" channeling its influence through "Social Skills (SS)" to ultimately shape "Accounting Internship Engagement (AIE)." Moving on to the mediation of SAP through SS to EM, in another intriguing mediation pathway, "Student Activity Participation (SAP)" exerts its influence through "Social Skills (SS)" to significantly impact "Emotional Maturity (EM)." The path coefficient of 0.323, accompanied by a statistically significant t-Statistic of 6.654 and a p-Value of 0.000, underscores the existence of a profound mediating relationship. Additionally, we explore the mediation of SAP via AIE to EM. The model unveils another noteworthy mediation effect, where "Student Activity Participation (SAP)," when routed through "Accounting Internship Engagement (AIE)," contributes to the development of "Emotional Maturity (EM)." With a path coefficient of 0.091, supported by a t-Statistic of 3.578 and a p-Value of 0.000, this mediation pathway signifies a tangible influence.

Furthermore, the mediating role of SS through AIE to EM presents intriguing results. A compelling mediating relationship emerges as "Social Skills (SS)" channel their impact through "Accounting Internship Engagement (AIE)" to significantly shape "Emotional Maturity (EM)." With a path coefficient of 0.210, an emphatic t-Statistic of 4.486, and a p-Value of 0.000, this mediation effect highlights the profound interplay between these variables. Finally, we consider the Compound Mediation of SAP through both SS and AIE to EM. The intricate interplay

deepens as SAP's influence takes a dual path, traversing both SS and AIE to ultimately influence "Emotional Maturity (EM)." The path coefficient of 0.160, bolstered by a t-Statistic of 4.390 and a p-Value of 0.000, emphasizes the presence of a meaningful and significant mediation effect.

Table 6 provides an in-depth overview of the mediation analysis findings, highlighting the statistically significant mediating associations among the variables of interest.

**Table 6.** Indirect Relationship

Indirect Effect	Path coefficients	t-Statistic	p-Value
SAP -> SS -> AIE	0.449**	9.984	0.000
SAP -> SS -> EM	0.323**	6.654	0.000
SAP -> AIE -> EM	0.091**	3.578	0.000
SS -> AIE -> EM	0.210**	4.486	0.000
SAP -> SS -> AIE -> EM	0.160**	4.390	0.000

Note: \*\*Significant at 0.01

## Discussions

The research undertook a rigorous quantitative exploration in Thailand, specifically focused on understanding the nexus between student activity participation and the cultivation of social skills and emotional maturity, with a concentrated lens on the role of internships. Drawing from a diverse sample of accounting students spanning multiple universities in Thailand, the research incorporated individuals who were involved in university activities and those who had undergone internships to ensure alignment with the research imperatives. In light of the study's results, three key points merit a profound discourse.

The first study's results illuminate the profound significance of student activity participation in refining social skills, with a particular emphasis on enhancing communication proficiency, fortifying collaborative work dynamics, and navigating challenges within group contexts. This intricate interplay between student engagement and social skill development unveils an academically rich and consequential tapestry. No longer passive repositories of experience, student activities emerge as vital crucibles for both personal and professional growth, their inherent value in augmenting social skills becoming conspicuously apparent. Mancha and Ahmad's (2016) research highlights that students deeply immersed in a diverse array of university activities exhibit notable enhancements in their capacities for communication, collaboration, and problem-solving. In essence, the symbiotic relationship between student activity participation and the development of social skills stands as a keystone for holistic student development, warranting further exploration and robust emphasis within the academic discourse. This intricate interplay not only enriches students' personal growth but also equips them with essential tools for thriving in the complex tapestry of both academic and professional landscapes.

The correlation between student activity participation in extracurricular activities and the development of emotional intelligence is a complex and thought-provoking subject that has significant implications in both academic and practical contexts. The second set of findings from the study shed light on the broader impact of student involvement, extending beyond traditional learning settings. It highlights how student engagement acts as a catalyst for fostering emotional intelligence, particularly among students who have participated in internships. According to

Iovino et al. (2021), active participation in student activities serves as a catalyst leading to the development of emotional intelligence. The research effectively outlines the process of student transformation, wherein they go from being passive participants in academic endeavors to becoming individuals with high emotional intelligence. This growth is largely influenced by their active engagement in various student activities. Therefore, this study provides a comprehensive understanding that emotional maturity is closely connected to active student participation in many activities, which in turn establishes a strong basis for achieving success in academic and professional endeavors.

The third study's results emphasize a significant connection between commitment exhibited during internships and the enhancement of students' skill sets and emotional intelligence. The research highlights that commitment is not simply a display of hard work, but rather a crucial factor that connects student engagement, social and communication skills, and emotional development. The complex interplay described above provides empirical evidence for the assertions put out by Prada et al. (2022), indicating that a student's strong dedication to internships not only enhances their interpersonal and collaborative skills but also strengthens their ability to regulate their emotions. Upon closer examination of these findings, it becomes evident that students who actively participate in extracurricular activities and demonstrate steadfast commitment in their internships possess a remarkable ability to traverse complex social dynamics, effectively utilizing their emotional intelligence with great skill. This phenomenon is further amplified by the interaction of emotional intelligence in professional environments (Dong et al., 2022; Clarke et al., 2015). Therefore, the convergence of student engagement, dedicated internship involvement, and emotional intelligence emerges as the trinity that signifies achievement in both the educational and occupational domains.

## Conclusion

In the dynamic academic landscape of Thailand, this research ventured into understanding the symbiotic relationship between participation in student activities and the consequent impact on the holistic development of social skills and emotional maturity among accounting students. A distinct emphasis was anchored on the transformative role of internship engagements. A discernible trend emerged from the data: participation in student-centric activities unfailingly fortifies both the social acumen and emotional intelligence of these future accounting professionals and accounting education. The potent amalgamation of immersive university activities, augmented with a deep-rooted commitment to internships pertinent to their academic discipline, plays a pivotal role in this enhancement. The gravitas of unwavering dedication during internships cannot be understated, as it offers students a window into the real-world professional milieu, thus preparing them to adeptly navigate and assimilate into diverse scenarios. The entwined trajectory of active participation in both curricular and extracurricular arenas serves as a robust precursor to not just honing vital life skills, but also as a predictor of the future academic and professional accolades that these students might achieve.

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# **Unlocking Accounting Student Success: The Interplay of Student Activity Participation, Social Skills, and Emotional Maturity through Internships in Thailand**

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