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## THE ROLE OF INTERNS IN IMPROVING EMPLOYEE PERFORMANCE EFFICIENCY AT ARIF, WAHYUDI & LUKMAN ACCOUNTING SERVICES

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<p><b>Info Article</b></p> <p>Received : 12 September 2025</p> <p>Revised : 09 Oktober 2025</p> <p>Accepted : 15 November 2025</p> <p>Publication : 30 November 2025</p>	<p><b>Abstract:</b> <i>The internship programme implemented through the Merdeka Belajar Kampus Merdeka (MBKM) policy has proven to be able to bridge the gap between theory and practice in the world of work. This study aims to examine the role of interns in making a real contribution to improving employee performance efficiency at the internship programme implementation site. The research method used is the Service Learning method with a descriptive qualitative approach. Data collection was conducted through interviews, observations, and documentation. All data obtained were then analysed using the Miles &amp; Huberman approach, which includes data reduction, information presentation, and conclusion drawing stages. The results of this study indicate that the presence of interns makes a real contribution to improving work efficiency, speeding up service to clients, and reducing the need for overtime because some of the workload can be transferred to the students.</i></p>
<p><b>Keywords:</b> <i>Internship, Performance Efficiency, Contribution</i></p> <p><b>Kata Kunci:</b> Magang, Efisiensi Kinerja, Kontribusi</p>	<p><b>Abstrak:</b> Program magang yang dilaksanakan melalui kebijakan Merdeka Belajar Kampus Merdeka (MBKM) terbukti mampu menjembatani kesenjangan antara teori yang didapat dan praktik di dunia kerja. Penelitian ini bertujuan untuk melihat bagaimana peran mahasiswa magang dalam memberikan kontribusi nyata terhadap peningkatan efisiensi kinerja karyawan di tempat pelaksanaan program magang. Metode penelitian yang digunakan adalah metode Service Learning dengan pendekatan kualitatif deskriptif. Proses pengumpulan data dilakukan melalui metode wawancara, observasi, serta dokumentasi. Seluruh data yang diperoleh kemudian dianalisis dengan menggunakan pendekatan Miles &amp; Huberman, yang mencakup tahap reduksi data, penyajian informasi, serta penarikan simpulan. Hasil penelitian ini menyatakan bahwa keberadaan mahasiswa magang memberikan kontribusi nyata terhadap peningkatan efisiensi kerja, mempercepat pelayanan kepada klien, serta mengurangi kebutuhan lembur karena sebagian beban tugas dapat dialihkan kepada mahasiswa.</p>
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## INTRODUCTION

In this era of globalisation accompanied by rapid advances in information technology, the world of education is required to produce graduates who are not only academically excellent but also have practical skills that meet the needs of the professional world. In response to these challenges, the Ministry of Education and Culture introduced the Merdeka Belajar Kampus Merdeka (MBKM) policy on 24 January 2020 (Kemendikbud, 2020). This initiative is a strategic step in improving the quality of higher education, both in public and private universities, with the aim of equipping students to face social and cultural dynamics, technological developments, and changes in workforce needs. This programme, initiated by the Minister of Education and Culture Nadiem Anwar Makarim, is expected to produce graduates who are adaptive, relevant to the demands of the times, and competent in the industrial world (Apriliyani et al., 2022).

In reality, conditions in the field show that the increase in the number of job seekers has not been matched by the availability of adequate job opportunities (Leman et al., 2022). In addition, the rapid development of technology has raised concerns about a decline in human involvement due to increased automation and the application of technology-based systems. In this situation, the Merdeka Belajar Kampus Merdeka (MBKM) programme has been introduced as a strategic measure through various important policies, such as assisting in the process of opening new study programmes, improving the accreditation system, and providing flexibility for state universities to transform into State Universities with Legal Entity Status (PTN-BH) (Nizar et al., 2023). Through these policies, universities are expected to produce graduates who are more competitive, innovative, and ready to face competition in the digital era. The implementation of MBKM activities in universities includes various activities, such as participating in student exchange programmes and undertaking internships or work placements in various institutions and industries.

The Accounting Study Programme at the Faculty of Economics and Islamic Business, Sunan Ampel State Islamic University Surabaya, is one of the departments that has implemented the Merdeka Belajar Kampus Merdeka (MBKM) policy. As a form of support for this policy, this study programme carries out MBKM activities through internship or work experience programmes at various agencies and companies. These internships are designed to provide students with the opportunity to gain hands-on experience in a work environment, hone their professional competencies, and strengthen

the integration between the theory learned in lectures and its application in the real world. These activities are designed to enhance students' academic understanding while developing their practical capabilities so that they can complete in the world of work after completing their studies (Fatmawati, 2021).

With the MBKM programme, the author had the opportunity to undertake an MBKM internship at the Arif, Wahyudi & Lukman Accounting Firm from 3 February to 16 May 2025. During this period, the author was involved in various activities related to financial reporting and tax reporting. Financial reports are not only a tool for recording financial transactions, but also a basis for vital decision-making for business owners, investors, and tax authorities (Taqbira et al., 2022). Financial reports that are prepared accurately and accountably serve as a tool to provide clear information about the financial position of an entity, including its assets, liabilities, and equity. Without good financial statements, a company will find it difficult to evaluate its overall financial performance, which is essential for formulating effective business strategies. In addition, financial statements also play a key role in projecting future business plans, helping companies identify trends, allocate resources more efficiently, and make wiser investment decisions (Supatmin, 2023).

According to Irawan et al., (2025) internship programmes have proven to be a bridge between theory and practice. Through internships, students can understand the complexities of work, hone their hard skills, and develop soft skills such as communication, discipline, teamwork, and self-management. One of the main benefits of internships is their contribution to improving the performance efficiency of employees where students are placed. The presence of interns provides additional manpower that can help complete administrative and technical workloads, allowing permanent staff to focus on more strategic tasks.

Several previous studies confirm and support this. The results of a study conducted by Nikmah & Putri, (2024) show that interns at Public Accounting Firms (KAP) play an active role in various operational activities, such as examining evidence of cash inflows and outflows, reviewing financial reports and calculating depreciation of fixed assets, and assisting in the preparation of financial reports. This involvement contributes directly to reducing the workload borne by staff. Research conducted by Dhelniati & Marlina, (2023) also explains that interns have the ability to apply accounting functions in cooperative institutions, including recording transactions to preparing tax reports, which ultimately contributes to improving the efficiency of permanent employees' performance.

This study aims to examine how interns contribute to improving the efficiency of employees at the internship site and provide students with the opportunity to apply the knowledge and theories they have acquired during their studies, particularly in the field of accounting, in the real world of work. By being directly involved in internship activities, students can see how the theories learned in class are applied in real life, while also understanding the dynamics and latest developments in accounting practice. This internship programme is also expected to broaden students' experience in the world of work by providing opportunities to develop both technical (hard skills) and non-technical (soft skills) during the implementation of MBKM internship activities.

## **METHOD**

The service method used in the implementation of this internship activity adopts the Service Learning approach, which is a learning model that integrates academic theory with direct application in the workplace or community environment through service activities (Setyowati & Permata, 2018). In this approach, students do not merely act as recipients of knowledge but also as practitioners who apply the theories learned in lectures to real-world practices at the internship site. The concept of Service Learning emphasises the importance of self-reflection, where practical experience becomes a means to deepen and broaden understanding of academic material. Through internships at the Arif, Wahyudi & Lukman Accounting Firm, students have the opportunity to directly apply various accounting concepts, including in financial reporting and taxation.

Service Learning addresses existing community needs while simultaneously enhancing students' academic learning. There are three key criteria to consider in implementing Service Learning, as illustrated in the figure above (Rachmiatie et al., n.d.):

1. The service provided must meet real community needs and deliver tangible benefits to society.
2. It must enhance the quality of academic learning.
3. Students must participate actively and collaborate with the community.

These three criteria are essential in ensuring that Service Learning activities are meaningful, mutually beneficial, and effectively integrate academic objectives with social engagement.

The concept of Service Learning positions students as active learners who gain hands-on experience while simultaneously providing social value through professional service.

Through the internship at Arif, Wahyudi & Lukman Accounting Firm, students apply various accounting concepts, such as the preparation of financial statements, management of client accounting data, and taxation practices relevant to the partner's operational needs. Thus, this internship not only serves as a means of applying theoretical knowledge but also represents a form of community service in the accounting field, focusing on improving work efficiency and the quality of services provided to partners. The implementation of Service Learning within the MBKM internship consists of several stages, namely:

1. Planning stage: Students, together with academic supervisors and partner institutions, design activities that are relevant to field needs and aligned with their academic competencies.
2. Implementation stage: Students carry out professional tasks within the partner institution, such as organising financial documents, preparing reports, and assisting in financial administration.
3. Reflection stage: Students conduct self-evaluation through discussions and activity reports to review the experiences gained, connect them with academic theories, and assess the impact of their activities on both the partner institution and their personal development.
4. Follow-up stage: The outcomes of the internship and reflection process are used as a basis for improving learning practices and enhancing the performance of the partner institution in the future.

Through the application of the Service Learning method, the MBKM internship programme is not solely oriented towards academic achievement but also towards the empowerment of students and partner communities in a sustainable manner. This approach is expected to foster synergy between higher education and the professional world, while strengthening students' sense of social responsibility as future professionals in the accounting field.

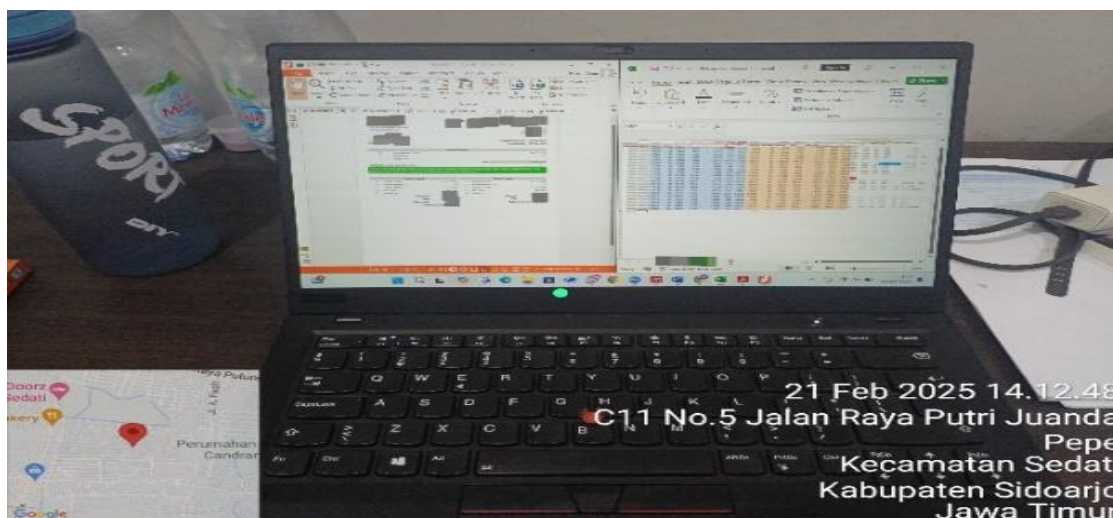
The data collection process was carried out through interviews, observations, and documentation with the aim of gaining a comprehensive understanding of the implementation and results of the internship activities. In the data analysis stage, the interns applied the analysis model developed by Miles and Huberman, which consists of three main steps, namely data reduction, data presentation, and conclusion drawing (Sugiyono, 2019). This analytical approach is expected to provide a comprehensive

picture of the interns' contribution to improving employee performance efficiency at the internship site.

## RESULTS AND DISCUSSION

### *Inputting Sales Invoice Recap*

Invoice recap is the process of compiling and collecting data from a number of invoices within a certain period to be compiled into a summary document that facilitates financial reporting and transaction tracking. According to Sutedi (2014) in (Yulianto & Ariani, 2020) an invoice is a very important document in commercial activities. In general, this document contains data on the quantity of goods, the calculation of costs to be paid, the unit price, and the total price. In sales recapitulation activities, not only are transaction values recorded, but calculations related to tax obligations are also made, such as Income Tax (PPh) Article 21 and Value Added Tax (PPN) attached to each transaction. All this information will later be very influential in the preparation of important financial reports such as financial position reports (balance sheets), profit/loss reports and cash flow reports.



**Figure 1. Invoice Recap**

### *Inputting Cash and Bank Recap (Bank Statement)*

Cash and bank summaries are important reports that record all financial transactions, both cash and bank account transactions, within a certain period. The main purpose is to monitor the company's cash inflows and outflows, ensure the balance between cash records and bank balances, and facilitate the recording process in financial reports.



*Preparing Journals*

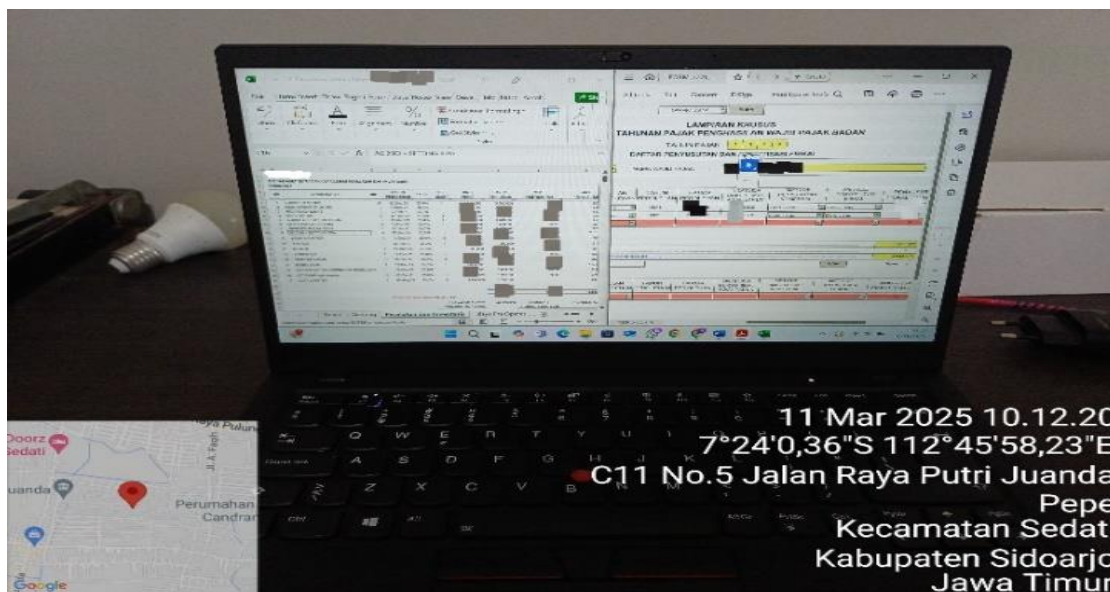
After the process of inputting several transaction subsidiary ledgers is complete, the next step in the accounting cycle is to prepare the journal. A journal is an accounting record that is compiled regularly and sequentially based on time, which serves to record all financial activities or transactions that occur in an entity, whether a company or organisation (Widjaja, 2025). The journal includes various important information, such as cash and bank, income, commissions, debts, depreciation expenses on fixed assets, amortisation expenses on intangible assets, and rental expenses incurred by the company. Compiling an accurate and well-organised journal is very important because it is the basis for sound and efficient financial management.

KODE AKUN	NAMA AKUN	TANGGAL	BLN	JURNAL	KETERANGAN	DEBIT	KREDIT	AKUN LAWAN	NAMA AKUN LAWAN	JOURNAL REC
133	112100	20-Dec-24	12					210111	Hg Jk Poli - Hubang Usana	329
134	112100	29-Dec-24	12					210111	BOP - Gaj Karyawan	327
135	112100	29-Dec-24	12					210111	Hg Jk Poli - Hubang Usana	329
136	112100	30-Dec-24	12					210111	Hg Jk Poli - Hubang Usana	329
137	112100	30-Dec-24	12					210111	Hg Jk Poli - Hubang Usana	330
138	112100	31-Dec-24	12					902100	Non Op - Biaya Administrasi dan Pajak Ban	331
139	410100	27-May-24	5					114100	Putang Usana	332
140	410100	19-Aug-24	8					114100	Putang Usana	333
141	410100	19-Dec-24	12					210111	Hg Jk Poli - Hubang Usana	334
142	410100	29-Dec-24	12					210111	Hg Jk Poli - Hubang Usana	335
143	410100	30-Nov-24	11					210400	Hg Jk Poli - Direksi	336
144	410100	30-Nov-24	11					210400	Hg Jk Poli - Direksi	337
145	410100	30-Nov-24	11					210400	Hg Jk Poli - Direksi	338
146	410100	13-Nov-24	11					210111	Hg Jk Poli - Hubang Usana	339
147	410100	13-Nov-24	11					210111	Hg Jk Poli - Hubang Usana	340
148	410100	13-Nov-24	11					210111	Hg Jk Poli - Hubang Usana	341
149	410100	13-Nov-24	11					210111	Hg Jk Poli - Hubang Usana	342
150	410100	05-Aug-24	8					210111	Hg Jk Poli - Hubang Usana	343
151	410100	05-Aug-24	8					210400	Hg Jk Poli - Direksi	344
152	410100	28-Oct-24	10					114100	Putang Usana	345
153	410100	20-Jul-24	7					114100	Putang Usana	346
154	410100	19-Aug-24	8					114100	Putang Usana	347
155	410100	31-May-24	5					210400	Hg Jk Poli - Direksi	348
156	410100	16-Dec-24	12					114100	Putang Usana	349
157	511000	27-May-24	5					210900	Ayat Slang	350
158	511000	19-Aug-24	8					210900	Ayat Slang	351
159	511000	19-Dec-24	12					210900	Ayat Slang	352

**Figure 4. Preparing Journals**

*Filling out Form 1771 for Business Entities*

The Annual Tax Return (SPT) for Corporate Income Tax (PPh) is an official document that must be submitted by every business entity, such as Limited Liability Companies (PT), Commanditaire Vennootschap (CV), foundations, cooperatives, and other organisations to the Directorate General of Taxes (DJP). This document serves as a means of reporting all income, expenses, and tax obligations that have occurred during a tax year. All data is required to be processed as the basis for completing the Annual Tax Return Form 1771, in which taxpayers must include details of gross income, expenses, fiscal depreciation, and the calculation of income tax payable.



**Figure 5. Filling Out SPT 1771**

### *Administrative and Technical Efficiency*

Labour efficiency is an effort made by members of an organisation to balance the number of workers with the output produced without wasting resources. According to Tessalonika et al., (2021), efficiency is an effort made to achieve an optimal balance between the amount of resources, particularly labour, used and the output or production results produced.

Based on interviews with the leaders of the Arif, Wahyudi & Lukman Accounting Services Office, it is known that the presence of interns contributes significantly to improving work efficiency and accelerating service to clients. Students are not only placed as complementary workers, but are also directly involved in various important activities, such as preparing financial reports, recording transactions, and preparing accounting journals. These tasks were previously handled only by permanent employees, resulting in a relatively large administrative workload and potentially reducing their focus on analytical and strategic responsibilities. With the assistance of interns, the administrative burden can be distributed more evenly, making the process of preparing accounting documents faster and more systematic.

The management also explained that the presence of interns made the division of tasks among employees more balanced, particularly in terms of administration and financial report preparation. The positive impact was evident in the reduction of overtime requirements, as some tasks, such as data entry and financial report journal preparation, could be handled by the interns. In addition, the presence of students has also increased

the speed of financial statement preparation and annual tax reporting, which previously often required additional time due to the large amount of client data that had to be processed. Currently, with the contribution of interns, the process of preparing various reports can be completed faster than the predetermined schedule, resulting in more efficient use of time and resources.



**Figure 6. Interview Session**

In addition to contributing to the accounting administration aspect, the interns also contribute technically in the process of data management and tax reporting at the Accounting Services Office. In practice, students are directly involved in various stages, from assisting in the preparation of Tax Returns (SPT), entering data into the tax system or application, to preparing the supporting documents required for official reporting to the tax authorities. This involvement has a real impact on the smooth workflow of employees, especially during the busy period leading up to annual reporting, which usually requires high accuracy and takes a long time to complete if only done by permanent employees. With the additional manpower from students, tasks can be divided in a more structured and proportional manner, so that work that previously took a relatively long time can be completed more quickly without reducing the accuracy or quality of the results. This finding is in line with the results of research by Siburian, (2024), which states that with the addition of manpower from student interns, employees have a greater opportunity to focus on tasks that require in-depth analysis and a high level of accuracy. This condition not only has an impact on increasing efficiency but can also create a more productive work environment.

Work efficiency at the Arif, Wahyudi & Lukman Accounting Firm is also evident in the archiving of documents (hard files), where interns contribute by compiling and organising financial reports and client accounting documents in a more systematic and structured manner. This activity is very helpful because previously these documents often piled up and made it difficult to find them when needed. With the involvement of interns, the filing system has become more organised through the implementation of sorting, naming, and separating documents based on reporting periods and transaction types.

## CONCLUSION

The implementation of the internship programme through the Merdeka Belajar Kampus Merdeka (MBKM) scheme has proven effective in bridging the gap between the theory learned in lectures and real-world practice in the workplace. Through direct involvement in accounting and taxation activities at Arif, Wahyudi & Lukman Accounting Services, students are not only able to improve their technical skills (hard skills) but also non-technical skills (soft skills), such as communication skills, time management, and teamwork. This experience serves as an important foundation for students to prepare themselves for the challenges of the professional world after completing their studies.

The presence of interns also contributes to employee performance efficiency. Students not only serve as supplementary labour, but also play an active role in important activities such as preparing financial reports, filing documents, and tax reporting. Their involvement helps speed up administrative and technical work, reduce the workload of permanent employees, and improve accuracy and order in the accounting recording system. This shows that the application of the Service Learning method in internship activities can create a mutually beneficial relationship between the academic world and the world of work.

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