

DESIGNING INTERNSHIPS THAT WORK

For Employers

Building Tomorrow's Accountants, Today

This guide was developed by the Accounting and Corporate Regulatory Authority (ACRA), with the support of the Implementation Committee for Accountancy Workforce Development (ICAWD), to help public accounting firms design and deliver internship experiences that are meaningful, structured, and genuinely rewarding, for both interns and employers alike.

The ICAWD brings together industry stakeholders with a shared commitment to building good careers, creating quality pathways, and strengthening professional capabilities in the accountancy sector. This guide is part of that broader effort.

Building the Profession Together



FOR MANY STUDENTS

an internship is the moment that shapes their view of the profession, and whether they see a future in it. When an internship is well-structured and meaningful, they leave with a positive impression of the profession, and a desire to build their careers in it. When it falls short, that impression is hard to reverse.



FOR FIRMS

a well-run internship helps you identify future talent, build your employer brand, and strengthen your team for the long term.



This guide covers internship best practices across five key areas. We hope it serves as a practical and useful resource as you invest in the future of the profession.



“Structured onboarding and clear learning objectives made all the difference.”

— Intern feedback



“Limited work exposure and poor supervision made me question whether I wanted to stay in the sector.”

— Intern feedback



How to Use This Guide

This guide covers five key areas of internship design — use it as a practical reference, whether you are building a programme from scratch or strengthening an existing one.



1

Build a Structured Internship Programme

Set the foundation with clear objectives, the right people, and a phased workplan.



2

Assign Meaningful Work

Give interns work that challenges them and reflects real professional practice.



3

Provide Effective Supervision and Mentorship

The people who guide interns day-to-day make all the difference.



4

Support Career Development in Accountancy

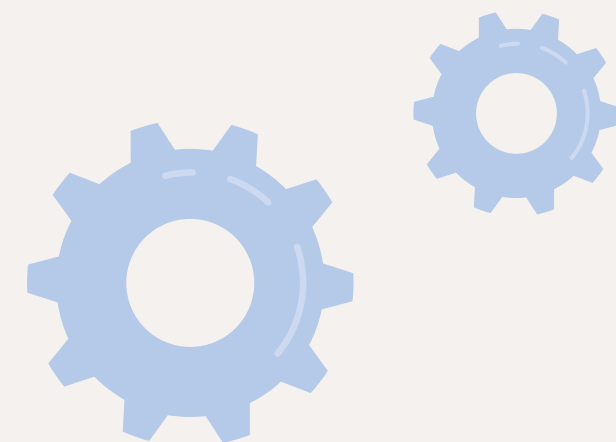
Help interns see a future in the profession, and in your firm.



5

Foster a Supportive and Fair Work Environment

Create a workplace where interns feel respected and set up to succeed.



Build a Structured Internship Programme

A strong internship starts before the intern walks through the door.



Understand the Internship Context

- Internships range from 2.5 to 12 months
- Shorter placements suit career exploration and foundational skills
- Longer placements allow for deeper development and a better assessment of the intern as a potential hire



Assign the Right Support

- Appoint suitable supervisors and mentors early
- Brief them clearly on their roles & responsibilities
- Give them the time they need to do the job well



Plan a Phased Internship Workplan

- Start with structured onboarding & clear job scope
- Build in progressive training & meaningful task assignment
- Align learning objectives with intern's academic curriculum where possible

“

Building a structured internship programme helps build a positive reputation among students, making the company more attractive to new graduates.

It ensures a mutually beneficial experience, providing interns with meaningful, hands-on skill development while allowing employers to effectively identify top talent and build future generations of leaders.

— Mr Lee Wei Hock

Audit Partner, EY Singapore

Co-Chair, Employee & Internship Experience Workgroup, ICAWD



“Limited work exposure during non-peak periods left me feeling like I wasn't contributing.”

— Intern feedback



RESOURCE

A sample Internship OJT Plan is available at [Annex A](#), courtesy of Ngee Ann Polytechnic

Assign Meaningful Work

The quality of work assigned to interns is the single biggest driver of satisfaction, and the most common source of disappointment. Interns who are given real responsibilities and challenged to apply what they have learned consistently rate their experience more highly, and more likely to return as full-time hires.



Align Work to Learning Goals

- Apply classroom knowledge to real tasks (refer to the [Skills Framework for Accountancy](#) on the relevant work functions and key tasks to be covered under the internship)



“Meaningful work with real responsibilities and client interaction made the internship worthwhile.”

— Intern feedback



Use Technology

- Expose interns to tools and systems and training them to infuse technology into workflows
- Leverage interns’ digital fluency to drive firms’ digital transformation



“There was limited learning — most of the work was administrative.”

— Intern feedback



Broaden Exposure

- Provide cross-functional, client-facing, or project-based work
- Expose to emerging and in-demand areas such as sustainability reporting & data analytics



Plan for Non-peak Periods

- Front-load preparatory work before peak periods begin or identify meaningful projects in advance



“

Meaningful work assignments play a vital role in student learning — they challenge students to think critically, apply theory to practice, take ownership, and develop into professionals.

— Associate Professor Premila Gowri Shankar

Nanyang Business School (Division of Accounting), NTU
Co-Chair, Employee & Internship Experience Workgroup, ICAWD

“

My internship gave me purpose beyond technical skills. Translating complex ESG challenges into strategic insights, and working across diverse disciplines, gave me a multi-dimensional view of the profession’s future. The trust my seniors placed in me, paired with meaningful mentorship, deepened my conviction to build my career in accountancy.

— Mr Tham Wei Quan

Bachelor of Accountancy (Sustainability Management and Analytics)
NBS Accountancy Valedictorian 2026



RESOURCE

Refer to the [Skills Framework for Accountancy](#) for guidance on relevant critical work functions and key tasks

Assign Meaningful Work

Design internships by duration.

Tailor internship structure by duration, adapting expectations and support to individual needs and circumstances.

Short-Term Internships (Career Exploration)

Focus: Exposure + Fundamentals

- Core skills & essential training
- Structured daily schedule
- Bite-sized, time-bound projects with clear outcomes
- Quick-reference guides & resources to support independent work

Long-Term Internships (Skills Development)

Focus: Depth + Ownership

- Progressive skill development with increasing responsibility over time
- End-to-end project ownership
- Cross-functional and client-facing exposure



Supervision & Support



Assigned supervisor
/ mentor



Regular check-ins &
feedback



Buddy system with
junior staff



Group supervision
(where relevant)

Provide Effective Supervision and Mentorship

Behind every good internship is at least one person who took the time to guide and invest in the intern.

Supervision and mentorship are not the same thing. Where possible, provide both.



EMPLOYERS

What Employers Can Do

- Appoint and brief supervisors and mentors before the internship begins
- Define responsibilities clearly
- Schedule regular structured check-ins
- Encourage informal, day-to-day interactions
- Use formal reviews to track learning progress
- Give clear, timely feedback on work quality
- Gather intern self-reflection and team feedback
- Provide safe space for interns to raise challenges without fear of judgement



SUPERVISOR

FOCUS

Work & Performance

- Provides technical guidance
- Assigns & reviews work
- Conducts regular check-ins & feedback
- Monitors progress against learning objectives
- Links tasks to business goals



MENTOR

FOCUS

Career & Development

- Shares industry insights & career pathways
- Supports professional growth beyond technical skills
- Facilitates networking & broader exposure
- Helps interns navigate workplace dynamics



“Supportive mentorship and regular feedback were what made the difference.”

— Intern feedback



“Irregular guidance and uncertainty about expectations made it hard to know if I was doing well.”

— Intern feedback

“

Effective internships are not just about tasks — they are shaped by intentional mentorship. When we provide regular feedback, meaningful exposure, and genuine support, we create an environment where interns find purpose in their learning and grow with confidence.

— Mr Derek How

Partner, Deputy CEO, RSM Singapore
Member, Employee & Internship Experience Workgroup, ICAWD



RESOURCE

A sample list of mentorship training programmes is available at [Annex B](#).

Support Career Development in Accountancy

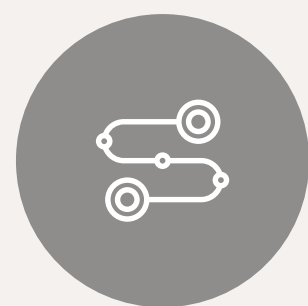
One of the most valuable things you can do for an intern is help them see a future in the profession.

Interns who understand how their work connects to a meaningful long-term career are more motivated, more engaged, and more likely to return as full-time hires. And it does not have to be formal. Often, the small things matter most.



Connect Tasks to Careers

Help interns understand why their work matters — to the firm, and to their own development (e.g. *interns contributing meaningfully to real client projects*)



Establish Clear Progression Pathways

Give interns visibility into the route from internship to full-time employment (e.g. *consider fast-track pathways for high-performing interns to full-time roles as second-year associates*)



Discuss Career Aspirations & Industry Trends

Inspire and guide interns about their potential future career pathways in accountancy (e.g. *supervisors sharing real career journeys*)



Link Internship Learning to Professional Qualifications

Help interns understand the practical value of their internship experience for long-term career development (e.g. *SCAQ as a pathway to full-time roles and conversion after graduation*)



Broaden Exposure

Show interns to diverse opportunities and roles accountancy can lead to (e.g. *sustainability reporting, data analytics, financial forensics*)

“

At KPMG, we support our interns through meaningful client exposure, continuous learning and even accelerated development pathways, equipping them with the skills, confidence, and perspective for a fulfilling career. In doing so, we build talent that sustains our culture and resilience through change.

— Ms Shelley Chan

Audit Partner, KPMG Singapore
Former Co-Chair, Employee & Internship Workgroup, ICAWD



Foster a Supportive and Fair Work Environment

How interns are treated day to day shapes how they see the firm, and the profession.

Firms that treat interns as genuine members of the team, set clear expectations, and support their wellbeing build stronger relationships and stronger pipelines.



Work Environment & Resources

- Provide proper workspace & the technology interns need
- Manage workload fairly, especially during peak periods
- Support wellbeing & ensure interns get adequate rest
- Where overtime is required, provide time-off, transport and meal support



Communication & Guidance

- Set clear expectations from day one – work scope, conduct and hours
- Give regular, honest feedback
- Create psychological safety for interns to ask questions and raise concerns
- Guide professional etiquette & behaviour



Culture & Relationships

- Treat interns with respect and as part of the team
- Use a buddy system and include interns in team activities
- Let interns make mistakes and learn from them



“Being treated as an equal member of the team made me want to come back.”

— Intern feedback



“The workplace culture and work-life balance made me question whether I wanted to stay in the sector.”

— Intern feedback

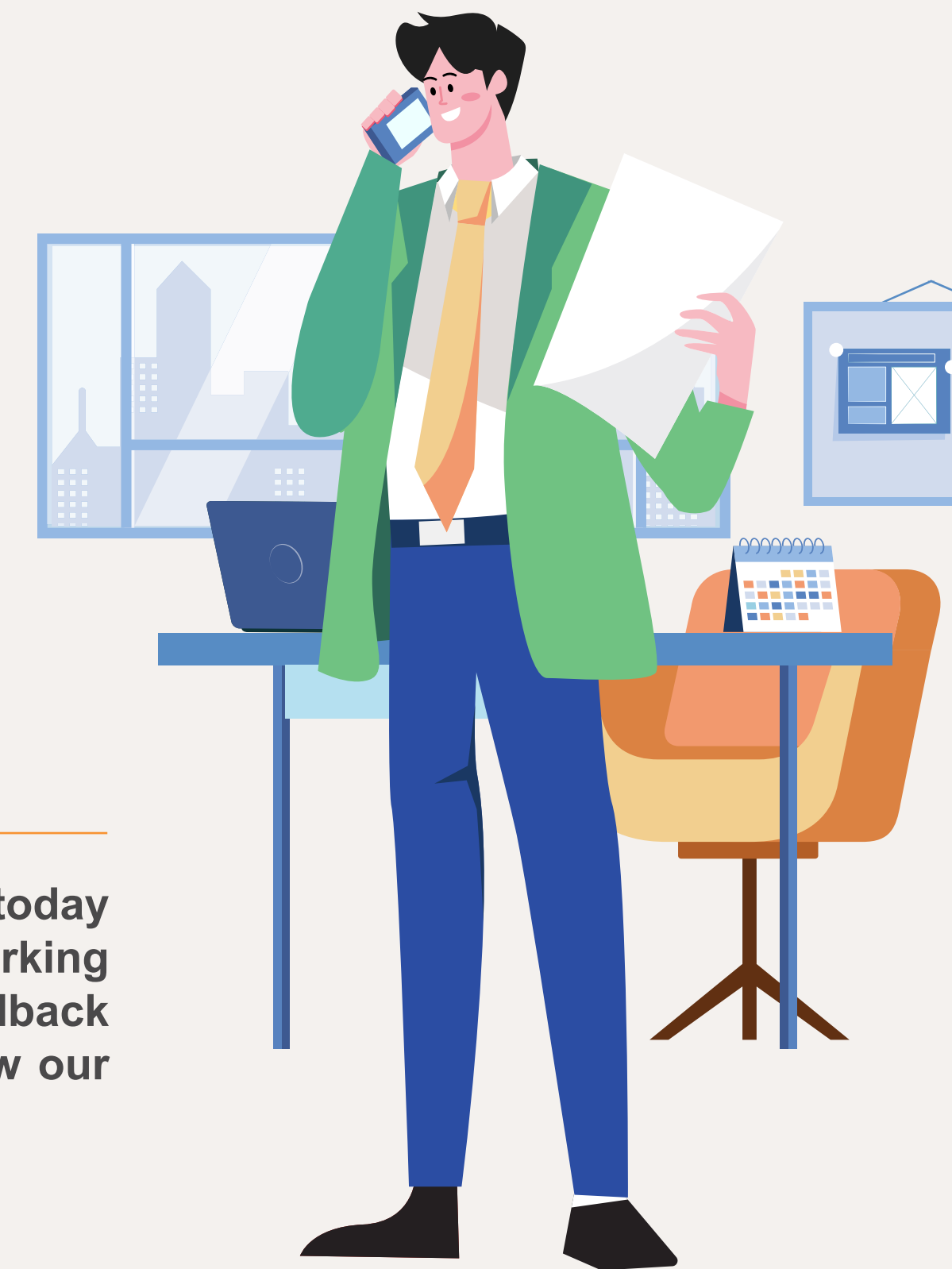


At Philip Liew & Co, we believe the culture we offer today shapes the professionals of tomorrow. We are working towards more structured onboarding and clearer feedback channels to help our interns integrate faster and allow our supervisors to mentor more effectively.

— Ms Lisa Liew

Managing Partner, Philip Liew & Co

Member, Employee & Internship Experience Workgroup, ICAWD



From Intern to Auditor: A Journey Worth Taking

When I started my internship at Forvis Mazars, I was not sure what to expect. What I found was an environment that challenged me, supported me, and ultimately made me feel at home.

What struck me most was how quickly I was trusted with real responsibility. I was not just observing from the sidelines – I was doing meaningful work, and at one point even leading the planning and fieldwork for my own engagement. For an intern, that level of ownership was unexpected, and it changed how I saw myself in this profession. It told me that the firm believed in me before I had fully learnt to believe in myself.

“

The people here made all the difference. My supervisors did not just teach me how to do the work – they taught me how to think. They pushed me to question, to reason carefully, and to hold myself to a high standard. But they did so with patience and genuine care, and I never felt like I was navigating the learning curve alone. That kind of mentorship is not something you can take for granted, and it is not something I want to walk away from.

I leave this internship not just more capable, but more confident and more motivated than when I arrived. I know now that audit is the career I want to pursue – and more than that, I know that Forvis Mazars is the firm I want to pursue it with. I am proud to now be a part of this team, and I look forward to growing with a firm that has already given me so much.

Ms Coreen Tan

Associate, Audit & Assurance
Forvis Mazars



Sample Internship OJT Plan

INTERNSHIP ON-THE-JOB TRAINING PLAN

NAME

COURSE OF STUDY

COMPANY

STUDENT ID

POLYTECHNIC SUPERVISOR

DEPARTMENT

EMAIL

PLACEMENT ID

JOB DESIGNATION

#	MAIN TASK	TASK ELEMENTS	KNOWLEDGE, SKILLS & ATTITUDE	TRAINING GUIDELINES	OJT HOURS
1	Describe the main task	List the steps in each main task	List the knowledge, skill & attitude needed to accomplish the main task	Highlight the methods & training materials used to carry out the training	List the estimated hours that the main task requires
2					
3					
4					
5					
6					

ANNEX B

Sample Mentorship Training Programmes

Career Mentorship
Programme, NTUC Learning
Hub

Coaching and Mentoring
Skills for Managers, ISCA

Mentoring for the Workplace,
National Centre of Excellence
for Workplace Learning
(NACE)

Transformative
Mentorship, SIT



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