

**THE INFLUENCE OF INTERNSHIPS ON JOB SATISFACTION,
ORGANIZATIONAL COMMITMENT, AND TURNOVER INTENTIONS**

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ABSTRACT

Employers of accounting majors as well as academic accounting programs have shown a renewed interest in internships. Internships are believed to benefit both student and employer. Surprisingly, however, there is a scarcity of empirical literature documenting the positive effects of internships.

The organizational behavior literature has empirically supported a relationship between higher job satisfaction and organizational commitment, and lower turnover intentions. This study hypothesizes that an internship provides employer and employee with information leading to a better post-internship employment fit. This improved job fit is expected to result in higher job satisfaction and organizational commitment, and lower turnover intentions.

Survey results from 107 respondents supported the research hypotheses. An internship experience was associated with a significantly higher level of job satisfaction and organizational commitment, and a lower level of turnover intention. Results from a path analysis suggest that although the internship experience has no direct effect on turnover intentions, it has a significant indirect effect through its positive influence on job satisfaction and organizational commitment. These results support the current movement to expand internship opportunities and provide empirical evidence of benefits to both students and employers.