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Classroom Practice OR Company Internships: Difficulty OR Comfort Zone?

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Abstract

This text presents the trend observed in development of the final projects of the Socio-Labour Auditing Techniques subject of the Degree in Labour Relations and Human Resources over the last six academic years. Since COVID-19, a large number of students opt to carry out their final practical based on the scenario provided by the teaching staff, despite the fact that they are encouraged to work with real cases in companies to perform the audits. On this basis, the question arises as to whether there is a process of complacency among students, a return to the "comfort zone", and whether this is a result of the pandemic situation and the difficulty of making contact with the business world. By integrating quantitative (survey of N=371 students) and qualitative (comments on the reasons for their choice) approaches, an attempt is made to resolve the question of whether it may be time to return to the previous proposals of gaining hands-on experience for the completion of final projects or if this change of approach is here to stay?

Keywords: *Work placement, classroom practice, socio-labour auditing techniques, University, "comfort zone".*

Introduction

In order to adapt university teaching to the current context, the European Higher Education Strategy (EHES) proposes as a sine qua non condition for learning the need to leave the comfort zone and go beyond the information provided in the classroom. Thus, the aim is to make sense of what has been studied and to understand the dynamics of the world around us (Forés et al., 2014). In the words of Freire (1970), it is a matter of avoiding approaches that lead to repetition and the promotion of a notion of education as banking, seeking the adaptation of teaching content to external reality as a guiding principle.

Derived from this, without at any time assuming all the proposals of the EHEA as our own, the innovation experience presented here is based on the search for teaching focused on the link between the academic and the professional, and/or vice versa (Calvo et al., 2022), on the importance that this ca[1]n have in the classroom and its effects on the students, both in the short term —satisfaction with the subject— and in the medium-long term —professional utility—.

In our case, the socio-labour auditing (hereinafter SLA) subject is clearly a specialisation in the training itinerary of Labour Relations and Human Resources (LR and HR) graduates, being framed in the third year of the degree course, of a compulsory nature, with a semestral teaching load. It involves commitment to a vision of auditing as a technical tool (with a methodology that enables organisations to be reviewed and evaluated), proposing an itinerary to students that enables them, as its name indicates, to

learn the techniques for carrying out an audit in the area of social and labour issues (Table 1). The eminently practical approach of the course has been oriented towards work practice and focusing on knowledge of how the subject was being applied from a professional perspective. The teaching staff's close collaboration with CEAL (Professional Association

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for Social, Labour and Equality Auditing) has had much to do with this, integrating in the development of the teaching, materials, documents and technical tools used by these professionals to carry out their work.

Table 1. Summary of the teaching proposal

	Objective	**Professional aspect used**
Practical's carried out in class	Doing specific practical exercises on specific contents of the course syllabus.	Supporting documents of the audit process: engagement letter or audit contract, budget, audit plan, check-list or list of indicators, representation letter or final report.
Final practical	Practical application of the audit process to an applied scenario.	CE@L Pro IT application.

Source: Own creation.

As shown in the table above, the proposal was based on completion of a final practical exercise in which the students had to find a real case —business organization, association or public administration— in which they could carry out their SLA work.

The extraordinary situation resulting from the pandemic brought about a "necessary" change in the way teaching was delivered and, with it, the practical activities planned. Everything experiential, practical or applied suffered a severe setback in its development, in many cases being impossible to put into practice. Many teaching proposals were largely shelved, giving way to online activities —many of them linear— as there was no possibility to articulate them any other way.

All those subjects —such as the one we are analyzing— in which direct contact with the reality of the matter was proposed, where the fact that the students looked for their own case of application for their final practical work provided an intrinsic added value, have been affected —hit, but hopefully not sunk—.In the case in question, the proposal for the final practical task was affected above all (as we have said, until now, it was based on the need for students to find an organization —public or private, large or small— in which to carry out their auditing activity. However, the pandemic prevented students from setting foot in the field, forcing them to create a scenario —as practical and real as possible— with which to work and carry out their final practice. After the virus, this work has been performed in two ways: a) by working with the documentation provided in class; or b) by searching for a company in which to carry out the audit.

Given the choice, it is observed that a large number of students opt for the exercises provided by the teaching staff, despite the fact that they are encouraged to work on real cases. For this reason, this paper asks whether, in part, this "comfort zone" into which students have drifted is a legacy of the pandemic situation and/or the impossibility of coming into contact with the business world. The situation has given rise to an involution in the teaching process, going from let's apply... to let's assume that …, when the dynamics of the pre-pandemic years were quite the reverse.

In this sense, the working hypothesis that arises is whether, when it comes to doing the final project of the subject as an internship in a company or by means of a scenario proposed by the teacher, there is a process of complacency in the students that results in a

return to the "comfort zone". On this basis, the question arises as to whether the time may have come to return to previous proposals based on acquiring real-world experience in the field, or if these changes are here to stay?

2. Literature Review

It is widely shared in the academic literature (Smith et al., 2018; Kapareliotis et al., 2019; Pereira et al., 2020) that internships are a very important element for students to develop various knowledge and skills linked to professional experience. For example, better understanding of the nature of the work and its relationships, increased security, enhanced skills, etc. Not only in the case of LR and HR students, but also, among others, in teaching (Karavida et al., 2020), economics and business (Urquía-Grande and Pérez Estébanez, 2020) or engineering (Zehr and Korte, 2020; Lillian et al., 2022). These studies corroborate the importance of internships in increasing graduate employability, as well as being the best means of cooperation between universities and companies (Monteiro et al., 2021).

On this basis, recent research has focused on the link between studies and professional reality (Karavida et al., 2020), on the growing need for universities to strengthen links with business (Urquía-Grande and Pérez Estébanez, 2020; Rueda et al, 2020), on the fact that cooperation between higher education and the labour market must be a requirement to improve the employment opportunities of graduates (Ferrández-Berrueco and Sánchez-Tarazaga, 2019) or in the importance that this may have in the classroom and its effects on students, both in the short term —satisfaction with the degree course— and in the medium-long term —professional utility — (Calvo et al., 2022).

In the SLA subject, the final in-company scenario allowed students to put into practice —consciously or unconsciously— a series of competences such as: the ability to adapt, negotiation skills and the use of social skills, the need to be hands-on and in contact with reality, overcoming adversity and undesired situations —conflicts— and managing work time. All of them key transversal competences for their professional future. This was one of its added values (hidden, intrinsic, characteristic and invisible), which placed the students in a "real" situation, facing the difficulties inherent to the development of their professional activity as auditors. In the same vein, academic literature speaks of the acquisition of cognitive, cross-cutting, social and other skills through internships (Karavida et al., 2020; Urquía-Grande and Pérez Estébanez, 2020). It also reveals four categories of learning outcomes: knowledge, generic academic-related competences, generic non-technical competences and technical skills (Lillian et al., 2022).

But, as noted, these competencies have been affected by the pandemic, although little is still known about their challenge in university teaching (Nuere and De Miguel, 2021) and the impact of the virus on internships (Teng et al., 2022). The present study aims to make a modest contribution to this situation.

3. Method

3.1. Methodological Approach and Variables

The study was carried out through methodological triangulation, integrating both a quantitative and qualitative approach, in order to gather in-depth data and give validity to the research (Johnson et al., 2007). Specifically, a student survey on different variables related to teaching-learning and the professional link with the subject was combined with the collection of their statements on the reasons that led them to choose to do the practical in a company —a real-life applied case— or in the scenario provided in class.

3.2. Sample, Sampling and Fieldwork

With regard to the sample, 371 students from the 3rd year SLA subject of the Degree in Labour Relations and Human Resources at the Faculty of Social Sciences of the

University of Valencia participated in the survey, from academic year 2017-2018 to the current academic year 2022-2023, distributed as follows (Table 2):

Table 2. Subject and academic years

Course	Matriculation	Sample	%
2017-2018	200	67	33,5
2018-2019	228	64	28,1
2019-2020	200	44	22,0
2020-2021	215	68	31,6
2021-2022	212	68	32,1
2022-2023	200	60	30,0
Total	**1255**	**371**	**30,7**

Source: Own creation

On the number of people that make up the population to be studied (universe), a representative sample was obtained with a significance level of 95% (z = 1.96), with a diversity (expected frequency of the parameter) of 0.5 (50/50) and a sampling error of 4.28% on the total number of students enrolled in the subject. The following figure shows a breakdown by groups and average attendance.

Table 3. Sample

Course	Group	Matriculated	Average attendance	Responses obtained (n)	% response obtained [1]
2017-2018	A	46	39.2	35	89.3
	B	43	39.6	32	80.8
2018-2019	A	52	38.4	27	70.3
	C	57	45.1	37	82.0
2019-2020	A	43	32.3	24	74.3
	B	47	35.4	20	56.6
2020-2021	A	54	47.2	31	65.7
	B	53	48.3	37	76.6
2021-2022	A	49	36.7	33	89.9
	B	57	41.9	35	83.5
2022-2023	A	38	29,4	24	81,6
	C	46	40	36	86.9
Totals/ Averages		**547**	**39.5**	**371**	**78.1**

[1] Calculated with respect to average attendance
Source: Own creation.

3.3. Information gathering instruments

To achieve the study objectives, a quantitative methodology was used by means of a survey with a standardized pre-coded questionnaire (Frankfort-Nachmias et al., 2019; Mora, 2020; Graus and Springer, 2020), seeking the referential and contextual dimension of the extent —distributivity— of the students' values. This is the simplest and quickest method commonly used to assess various aspects of teaching quality (Gómez-Gallego et al., 2013; Lukas et al., 2014; Lacave et al., 2016), also in relation to work placements (Teng et al., 2022; Urquía-Grande and Pérez Estébanez, 2020).

The questionnaire was administered either in class or through the Valencia University

virtual classroom. It contained 16 questions, 12 of which are scalar, allowing a numerical evaluation to be obtained (the scale used is 0-10 for all questions), on their degree of satisfaction with the methodology applied, practices carried out, contents taught and

support materials used. Among the information collected, the perception of the projection of the subject in the professional sphere was also questioned. Likewise, the question of whether they liked the subject, as well as their overall assessment of the course.

Additionally, qualitative contributions were collected in the form of textual quotations of the comments provided on the reasons that led them to choose to do the practical in a real applied case or the scenario provided in class. Specifically, they were asked the following question statement:

In the final audit case study, answer the following question that applies to your case:

a) If you were initially going to undertake the internship in a real applied company-case, but in the end you had to opt for the classroom scenario (regardless of the reasons for the change): What were the reasons that led you to initially choose to do the practical in a real applied company-case rather than the case provided in class?

b) If you did the internship in a real company-case study: What were the reasons that led you to initially choose to do the practical in a real applied company-case rather than the case provided in class?

c) If you chose the classroom scenario: What were the reasons that led you to choose the case provided in class rather than an in-company placement?

3.4. Analysis

For the quantitative analysis, the relevant frequency distributions were carried out (Mora, 2020; Azen and Walker, 2020), 2021; Liu, 2022). Next, as "Company-scenario" —according to the practice modality— is an independent variable of a nominal nature, the Chi-square test was used as a method to test the research hypotheses in order to determine the association or independence between the modality whereby the final project was carried out and the different variables referring to the teaching methodology, the usefulness or professional prospects and the assessment of the subject, and whether it is statistically significant, by contrasting the observed results with the theoretical results, the latter calculated under the assumption that the variables were independent. However, such a test only determines the association between two variables, without revealing the direction and size of the relationship observed. For this reason, in order to detect the existence or not of statistically significant differences between different samples —courses— the statistical model of the Snedecor F distribution was applied to study the variances of two independent populations.

4. Results

The results are presented in two subgroups; on the one hand, those that are more generic to the subject and, on the other, those that respond more specifically to the central question posed in this article.

4.1. Course in General

The results of the descriptive analysis of the course subject assessment show, on the one hand, a positive perception of the students regarding the methodological proposal (use of professional tools - CEAL methodology and documentation), both for its practical usefulness and satisfaction in its implementation, with average values ranging between 6 and 8 points out of 10, with the most highly rated items being the professional prospects of the course, as well as its overall assessment, as shown in the weighted averages of the results (see Table 4).

Table 4. Ranking of different aspects of the subject

	2017-	2018-	2019-	2020-	2021-	2022-	Weighted

	2018	2019	2020	2021	2022	2023	average
Methodology	6,2	6,5	6,9	7,1	6,8	7,7	**6,9**
Content	6,2	6,3	6,8	7,1	6,9	7,6	**6,8**
Practicals	6,7	6,6	6,9	6,9	6,9	7,7	**7,0**
Materials	6,0	6,2	6,8	6,4	6,6	7,7	**6,7**
Utility	6,3	6,5	7,2	7,6	7,1	8,1	**7,3**
Professional prospects			6,5	7,8	7,4	7,9	**7,6**
Liked the subject			7,0	7,6	7,4	7,6	**7,5**
Subject rating			6,9	7,8	7,7	7,7	**7,6**

Source: Own creation

Since the questionnaires began to be administered in academic year 2017-2018, there has been an upward trend in the rating of all the items considered, except for the specific cases referring to the practical's carried out and the materials used in the 2020-2021 and 2021-2022 academic years, which were ranked lower. Both outcomes are attributed to the pandemic situation and the change in the format of the classes (to a combination of online and hybrid face-to-face classes) and the adaptation of the materials to this new format. Likewise, the values for methodology and content return to scores similar to those prior to COVID-19. This situation does not affect whether the subject is liked or its overall rating.

In relation to the problem under study, the lower rating for internships during the pandemic compared to other items and the fact that the highest score, by far, is given in the last year analyzed, after the virus, can be attributed to the change in the format of these practical activities, based during the pandemic on classroom scenarios and not on direct contact with companies, and with the option of choosing an in-company or class scenario in 2022-2023, which has led to a significant increase in this score.

With regard to vocationally oriented questions, based on learning that links the academic with the occupational, the perceived usefulness of the subject and its professional prospects, upward trends are also observed, with the highest scores in the last year with the return to the "new" normal. In relation to the students' assessment of these processes, other studies also positively indicate their usefulness and applicability (Mejías and Martínez, 2009; Jiménez-González et al., 2011).

To complete the analysis, seeking a more accurate interpretation of the study problem, Pearson's correlation coefficient (r) was calculated as a test of statistical significance of the relationship between the variables considered (usefulness, methodology, practices, contents, materials, professional prospects, whether the subject was liked and its overall score) for the whole period (Table 5).

Table 5. Correlation between variables (Pearson's R)

		Utility	Methodology	Practicals	Content	Materials	Professional prospects	Liked subject	Overall score
Utility	Pearson correlation	1.00	.75	.73	.76	.70	.72	.41	.43
	Sign. (2-tailed)		.000	.000	.000	.000	.000	.000	.000
	N	371	371	371	370	371	240	240	238
Methodology	Pearson correlation	.75	1.00	.87	.86	.80	.58	.51	.50

	Sign. (2-tailed)	.000		.000	.000	.000	.000	.000	.000
	N	371	371	371	370	371	240	240	238
Practicals	Pearson correlation	.73	.87	1.00	.80	.79	.61	.49	.53
	Sign. (2-tailed)	.000	.000		.000	.000	.000	.000	.000
	N	371	371	371	370	371	240	240	238
Content	Pearson correlation	.76	.86	.80	1.00	.84	.61	.58	.56
	Sign. (2-tailed)	.000	.000	.000		.000	.000	.000	.000
	N	370	370	370	370	370	239	239	237
Materials	Pearson correlation	.70	.80	.79	.84	1.00	.59	.43	.48
	Sign. (2-tailed)	.000	.000	.000	.000		.000	.000	.000
	N	371	371	371	370	371	240	240	238
Professional prospects	Pearson correlation	.72	.58	.61	.61	.59	1.00	.47	.53
	Sign. (2-tailed)	.000	.000	.000	.000	.000		.000	.000
	N	240	240	240	239	240	240	240	238
Liked subject	Pearson correlation	.41	.51	.49	.58	.43	.47	1.00	.86
	Sign. (2-tailed)	.000	.000	.000	.000	.000	.000		.000
	N	240	240	240	239	240	240	240	238
Overall score	Pearson correlation	.43	.50	.53	.56	.48	.53	.86	1.00
	Sign. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	238	238	238	237	238	238	238	238

Source: Own creation

Analysis of the associations between variables shows, firstly, that they are consistent with each other, as would be expected. That is, in general there is a high (over 0.70) or very high (over 0.80) positive correlation between those related to teaching-learning (methodology, practices, contents, materials) and with the usefulness of the subject. This is not the case for the association of these items with the perception of employment prospects, whose association is somewhat weaker, but always positive, although there is a high positive relationship between utility and employment prospects, as would be expected. A very high positive association was also found between the fact that the students liked the subject and their overall rating, as was to be expected. However, both items have a positive but medium (between 0.50 and 0.69) or low (between 0.40 and 0.49) association with the ratings of the teaching-learning factors and with those related to career attachment (utility and career prospects).

4.2. Final Practical in Company or Classroom Scenario?

Regarding the central question of the article, if attention is paid to the evolution of the students' evaluations of the items disaggregated according to whether the final project was carried out as an internship in a company or in a classroom scenario, it can be seen that in all the variables the scores were higher in the case of the practical project done in class compared to the one carried out in a company. These results can be attributed to the general evolution of these scores, particularly accelerated precisely during the virus.

Table 6. Results of the course rating (company/class)

Variable	**Company N**	**Scenario N**	**Company**	**Scenario**
Utility	188	182	**6,8**	**7,9**
Methodology	188	182	**6,6**	**7,3**
Practicals	188	182	**6,8**	**7,3**
Content	188	182	**6,5**	**7,2**
Materials	188	182	**6,4**	**7,1**
Professional prospects	58	182	**6,9**	**7,8**
Liked the subject	58	182	**7,2**	**7,5**
Overall score	58	182	**7,2**	**7,7**

Source: Own creation

Specifically, it is worth noting that the variables that most increased their rating in the case of the classroom scenario are those related to the professional field (the usefulness and good professional prospects of the audit), followed by the assessment of the course as a whole (that the subject was liked and its overall score). In the case of the questions linked to teaching-learning, they increased less, all of them being concentrated in the range between 7.1 and 7.3 points out of 10. In other words, doing the practical work in class significantly increases the rating of the professional field and of the subject as a whole, while those related to teaching-learning, although they increase, do not do so to the same extent. In our opinion, this is yet another manifestation of the complacency process in which our students have become immersed.

On the other hand, according to the calculation of Pearson's Chi-square test to determine whether there is a statistically significant relationship (association or independence) between doing the final practical project in class through a case study or in a company and the different items linked to teaching-learning (methodology, practicals, contents, materials), to the subject in general (the fact that the course was liked and its overall rating) and to the professional connection (the usefulness of the subject or its perception as having good professional prospects), the results are as follows (Table 7):

Table 7. Chi-square test results for the items in relation to in-company practice or classroom scenario.

Chi-square tests			
Utility	Value	df	Asympt. sig. (2-tailed)
Pearson’s Chi-square	60.31	18	.000
Similarity ratio	62.19	18	.000
N of valid cases	371		

Methodology	Value	df	Asympt. sig. (2-tailed)
Pearson's Chi-square	36.04	16	.003
Similarity ratio	37.31	16	.002
N of valid cases	371		
Practicals	Value	df	Asympt. sig. (2-tailed)
Pearson's Chi-square	24.20	16	.085
Similarity ratio	22.16	16	.138
N of valid cases	371		
Content	Value	df	Asympt. sig. (2-tailed)
Pearson's Chi-square	45.38	16	.000
Similarity ratio	50.84	16	.000
N of valid cases	370		
Materials	Value	df	Asympt. sig. (2-tailed)
Pearson's Chi-square	37.02	16	.002
Similarity ratio	36.74	16	.002
N of valid cases	371		
Professional prospects	Value	df	Asympt. sig. (2-tailed)
Pearson's Chi-square	33.85	8	.000
Similarity ratio	35.76	8	.000
N of valid cases	240		
Liked the course	Value	df	Asympt. sig. (2-tailed)
Pearson's Chi-square	14.22	6	.027
Similarity ratio	15.45	6	.017
N of valid cases	240		
Overall score	Value	df	Asympt. sig. (2-tailed)
Pearson's Chi-square	15.06	7	.035
Similarity ratio	21.07	7	.004
N of valid cases	238		

Source: Own creation

As can be seen, in all cases except, curiously, in the case of practicals, differences are observed between the theoretical (expected if the variables were independent of each other) and empirical (observable) frequencies, so that there is some degree of association or relationship between the variables. As the significance is less than 0.05, the null hypothesis (H0) is rejected and it can be stated that there is an association between all the items, except the practicals item, and the completion of the final practical project in a real company or by means of a class-based scenario. These results simply ratify our initial proposal of the "comfort zone" in which students have settled.

While the Chi-square test reports the association between variables, it does not report the

direction or magnitude of the relationship. So, the ANOVA test was also performed, which allows examining the differences in the means of the groups, considering the comparison of the variances of both aggregates, by calculating the Snedecor's F distribution for the analysis of variance through Levene's test.

Since the F statistic of the one-factor ANOVA is based on the fulfilment of two fundamental assumptions: normality and homoscedasticity, the Levene statistic was calculated to test the hypothesis of equality of population variances (test of homogeneity of variances) as well as the ANOVA table, which provides the F statistic with its significance level (Hurtado and Silvente, 2012). The results are as follows (Table 8):

Table 8. ANOVA Comparison Results

Homogeneity of Variances Test

	Levene's statistic	**df1**	**df2**	**Sign.**
Utility	.97	2	368	.382
Methodology	1.09	2	368	.339
Practicals	.98	2	368	.377
Content	1.22	2	367	.298
Materials	2.45	2	368	.088
Professional prospects	8.65	1	238	.004
Liked subject	8.11	1	238	.005
Overall score	7.02	1	236	.009

ANOVA

		Sum of squares	**df**	**Mean square**	**F**	**Sign.**
Utility	Between groups	122.04	2	61.02	22.12	.000
	Intra group	1015.34	368	2.76		
	Total	1137.39	370			
Methodology	Between groups	43.08	2	21.54	8.47	.000
	Intra group	936.23	368	2.54		
	Total	979.32	370			
Practicals	Between groups	22.00	2	11.00	3.91	.021
	Intra group	1034.55	368	2.81		
	Total	1056.54	370			
Content	Between groups	56.47	2	28.24	11.30	.000
	Intra group	917.12	367	2.50		
	Total	973.59	369			
Materials	Between groups	39.07	2	19.53	7.00	.001
	Intra group	1026.57	368	2.79		

	Total	1065.64	370			
Professional prospects	Between groups	34.40	1	34.40	13.27	.000
	Intra group	617.00	238	2.59		
	Total	651.40	239			
Liked the subject	Between groups	4.68	1	4.68	2.52	.113
	Intra group	440.82	238	1.85		
	Total	445.50	239			
Overall score	Between groups	13.83	1	13.83	6.83	.010
	Intra group	478.15	236	2.03		
	Total	491.98	237			

Source: Own creation

In the case of the variables linked to teaching-learning (methodology, practices, contents and materials) and the usefulness of the subject, Levene's statistic allows us to test the hypothesis of equality of population variances. As the critical level (sig.) was greater than 0.05 in all of them, and taking this statistic to be sufficiently small (between 0.97 and 2.45) so as not to reject the hypothesis of homoscedasticity at the usual levels of significance, the hypothesis of equality of variances between doing the practical in a company or by classroom scenario is accepted.

In contrast, in the case of the other variables, the general consideration of the subject (the fact that the subject was liked and its overall score) and the perception of auditing as having good professional prospects, the critical level (sig.) is less than 0.05, and Levene's statistic has values between 7 and 8.65, so homogeneity of variances cannot be assumed and the homoscedasticity requirement is not met. Therefore, as the probability associated with the Levene statistic is less than <0.05, different variances and the existence of differences between the averages of the different groups analyzed can be deduced.

In turn, if the F statistic of the ANOVA table is considered, for all the variables analyzed the interclass significance level (sig.) is less than 0.05, except in the case of liking the subject, so we reject the hypothesis of equality of means. Consequently, there are significant differences between the groups, i.e. the intra-group variability or dispersion is explained by the grouping factor (the categorical variable practical work experience or classroom scenario) and not due to chance or randomness, except in the case of liking the subject.

To carry out the test, the Snedecor F statistic equals between F=3.91 in the case of the practicals and F=22.12 in the case of utility, is significantly different from 1 at any level of significance, and has, in all cases, an associated p-value of 0.000 or less than 0.050 (not significant), except in the case of whether they liked the course. In this sense, the null hypothesis of equality of means is rejected and, therefore, there is an association between the variables in-company practice or classroom scenario and all the variables considered. This confirms the findings of the frequency distributions as well as the Pearson Chi-square test.

In short, in the items linked to teaching-learning (methodology, practices, contents and materials), as well as utility, there is an association between these variables with respect to doing the final degree project in a company or by means of a classroom scenario, thus fulfilling the fundamental assumptions of normality and homoscedasticity, so that the modification of the scores can be attributed to this circumstance.

However, in the case of overall consideration of the course (liking the subject and its overall rating) and its perception as having good professional prospects, the fundamental assumptions of normality are met, but not that of homoscedasticity, so that the reliability of this association cannot be so strongly affirmed.

Consequently, it can be stated that the performance of work placements in a company or practical's done in a classroom scenario are related to the variation in the students' assessment of the items linked to teaching-learning (methodology, practice, contents and materials) and in that of the usefulness of the subject.

However, although completion of the case study in class increases the score of the fact that the subject was liked and its overall rating, as well as the perception of the audit as having good professional prospects, it cannot be stated that there is reliability in the statistical association. This can be attributed, provisionally, to the fact that the measurement of items that consider the subject in general are only counted from the 2019-2020 academic year onwards. Subsequent studies will check whether this condition is maintained or modified in the direction of greater homoscedasticity.

On the other hand, as a qualitative complement to the above, two working groups were formed with students from both groups (a group of 8 students from group A and 7 from group C, who participated in collection of the questionnaire). The information provided is shown in the figure below:

Table 9. Main reasons for the choice of practical scenarios in the course

Company vs. Class	Number students and group	Main choice reason	Most notable remarks
Scenario	10 students Groups A and C	Did not consider seeking a real-life scenario Convenience of having the scenario proposed	"… The scenario proposed in class gave us fewer problems in terms of seeking information, sharing responsibilities and contacting each other if we were in doubt …"
Initially company, but finally class	2 students Group C	Difficulty in finding a company willing to provide internal data to students	"… I chose the option proposed in class, as I couldn't find anyone to give me data about their company." "…the difficulty of finding one that would provide us with the right information made it difficult for us at the outset, as they were not confident enough to give intimate company information to students."
Initially company, but finally class	1 student Group C	For accessibility to all members of the group	"…it was hard to find a company that was accessible to all members of the group, as we did not want the responsibility of asking for information to fall on one person, the person closest to the company."
Initially company, but finally class	1 student Group C	Adverse event arose	"…our company gave us problems because [...] they had to establish a temporary downsizing situation, so in the end we had to opt for the scenario provided in class."
Company	1 student Group C	More realistic knowledge acquired	"…it seemed much more useful to us to start acquiring knowledge of what the work of an auditor would be like in real life, so that the knowledge acquired would be more realistic and we could better

			assess whether we would want to opt for this branch of work in the future.”

Source: Own creation

5. Discussion

From the calculation of Pearson's correlation coefficient (r) as a test of statistical significance of the relationship between the different variables, they are seen to be coherent with each other, as would be expected, with a high or very high positive correlation between the practicals and the rest of the dimensions related to teaching-learning (methodology, contents, materials) and the usefulness of the subject. These results are consistent with other studies that show how students consider internships to be useful and enable them to learn different skills and knowledge of the professional world. However, there are nuances as to whether they allow more technical and cognitive skills or transversal skills to be developed (Urquía-Grande and Pérez Estébanez, 2020) or both at the same time (Metso and Kianto, 2014; Lillian et al., 2022; Teng et al., 2022).

Despite this congruence between the practicals and the rest of the items, in the analysis of the subject in general, in contrast to other studies (Teng et al., 2022), we observed a lower score for the internship during the pandemic and that the highest score, by far, is given in recent year, after the COVID-19 lockdown. This can be attributed to the change in their format, based during the virus on classroom scenarios rather than direct contact with companies, and with a choice of company or class scenario in 2022-2023.

Likewise, for all the variables, the scores are higher in the case of doing the practical work proposed in class compared to internships carried out in companies. These results can be attributed to the general upward evolution of these scores, particularly accelerated precisely during the virus. But also because learning in contact with the company is less predictable than learning in the classroom (Lillian et al., 2022).

However, they can also be attributed to the fact that students prefer to remain in their "comfort zone", despite the encouragement given by teachers to carry out the work in a company. In fact, doing practical work in class significantly increases the evaluation of the professional field (usefulness and professional opportunities) and of the subject as a whole, while those related to teaching-learning increase to a lesser degree.

Likewise, if attention is paid to the results of the Chi-square tests of the variables in relation to the practicals being done as company internships or in class, there is an association between all the items, except the practicals item. This result brings us back to the above-mentioned comfort zone approach. By placing themselves in this position of "comfort" according to Zehr and Korte's research (2020), students would not seek connections between the classroom and business, making it difficult to transfer skills from one environment to another.

Furthermore, after carrying out the ANOVA test, in the case of the variables linked to the teaching-learning and the usefulness of the subject, the hypothesis of equality of variances between doing the practical activities in a company or in class is accepted, as there is an association between the variables in terms of the practice modality, thus fulfilling the fundamental assumptions of normality and homoscedasticity, so that the modification of the scores can be attributed to this circumstance. Consequently, it can be stated that work placements in a company or practical activities done in a classroom scenario are related to the variation in the students' assessment of the items linked to teaching-learning (methodology, practice, contents and materials) and in that of the usefulness of the subject.

These statements about the comfort zone are corroborated by the qualitative assessments of the students, since 10 of the 15 people opted for the classroom scenario directly for convenience without considering looking for an applied case in a real company, although

another 4 students highlight the classroom option due to the difficulty of finding a company willing to provide internal data to students or for other reasons.

For all of the above reasons, we consider that, in part, this "comfort zone" into which the students have entered is a legacy of the pandemic situation and the impossibility of coming into contact with the business world, which forced an involution in the teaching process, going from let's apply ... to let's assume that ..., when the dynamics of the pre-pandemic years had been the opposite.

Any comfort zone is characterized by the fact that it is a space that we control, in which we feel comfortable and protected, and in which we perceive that the effort and demands are reduced. The transition from high school to university should bring with it an abandonment of this comfort zone, becoming a scenario of professional choice, a pre-professional scenario, which should be a step towards a more reflective, critical, applied and applied learning, oriented towards the chosen future career, with greater involvement. In this case, university would be the stage of life in which a person takes risks and is non-conformist. Interest, vocation, capacity for effort and willingness to learn should be the skills required of our students. However, it seems that our classrooms are becoming more and more like high school classrooms: conformist, repetitive, linear and not very proactive. We agree with Ravert and Schneller (2019), who point out that personal and academic growth can often require university students to face uncertainty and step out of their 'comfort zone'.

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[1]Royal Decree 592/2014, of 11 July, regulating external academic placements for university students. Published in: 'BOE' nº. 184, of 30 July 2014, pp. 60502 to 60511 (10 pp.). Ministry of Education, Culture and Sport. Available at: https://www.boe.es/eli/es/rd/2014/07/11/592

6. Conclusions

From the analysis carried out regarding the question of whether the time may have come to return to the previous proposals of treading the ground in relation to cases applied in companies or whether these changes, and with them the option of choosing reality in which to work on the practical scenario, are here to stay, we can glimpse some elements in favor.

First of all, real contact with companies is essential, and the fact of doing an internship in a company is indispensable to becoming an efficient and confident professional. Without the practical part —applied to professional reality—, the theory learned in class is insufficient in general, but even more so in a subject like SLA. In this case, the theory provides insufficient insight to be able to deal with real problems, nor to make decisions on how to act at specific times.

All of this provides only a partial response to the question: Will I be ready to face the working world when I finish my degree? In this sense, although it is the practical component of a subject and not of the degree, we believe it is appropriate to refer to Royal Decree 592/2014 , whereby the practicals are focused on the application of what has been learned and the expansion of knowledge in a specific field. They have to favour "the acquisition of competences that prepare them for the exercise of professional activities, facilitate their employability and foster their capacity for entrepreneurship".

Therefore, among the findings presented, we can modestly highlight the fact that they pave the way to improving the design of practical work linked to companies, help to close the gap between students' perception and contact with professional reality and reveal the impact of the COVID-19 pandemic on teaching practices. Ultimately, the study can provide a better understanding of these issues. However, it remains to be extrapolated to other subjects and degrees, which can nevertheless learn from this experience.

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