



UNIVERSITI
TEKNOLOGI
MARA

Cawangan Perlis
Kampus Arau

HEADIR & CO.

Chartered Accountants AF 1199

A Member Firm Of The
Malaysian Institute Of Accountants

INDUSTRIAL TRAINING REPORT

BACHELOR OF BUSINESS ADMINISTRATION (HONS)

FINANCE

HEADIR & CO.

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KELANA JAYA, SELANGOR

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Part 1:Preliminary Pages

Executive summary

For the student, who further their study in the Bachelor Administration (Hons.) Finance (BA242) course are required to take and complete the subject MGT666, which is the code for the internship subject. This subject is mandatory for all student to take, for them to graduate. Regarding to the subject, I took industrial training at Headir & Co. Sdn. Bhd, Kelana Jaya, Selangor. The internship training start on 1 September 2023 and will be ended on 9 February 2023 for a period of 24 weeks.

This report starts with student's profile followed by the company's profile which is contain about the name, location, background, vision, mission, objective and goals, organizational structure, and product or service. After that this report continue with training reflection in Part 4 followed by the SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis with discussion and recommendation on SWOT. Then I closed with a conclusion and summary of the report that I made.

This report focused on the SWOT analysis that I acquired during my training. Strength, I elaborate on personalized services and have an experienced workers. For the weaknesses, I discuss on the topic of lacks of auditors in the company and low fees for audit job. For the opportunities, I elaborate about the can audit many company in one time and the use of the technology to make audit more organize. Last but not least, for threat, I discuss about have a competition with the large audit firm and lack of fund to upgrade for a better system.

All the observations and any recommendation to the organization are been discussed in detail. I have elaborated this thing in Part 6 discussion and recommendation, by discussing how I observe the situation in the company, how it impacts the organizational business and giving recommendations on how the company can sustain itself, what they need to change, how they want to take advantage of opportunities and how they want to deal with the threats.

Part 3: Company's Profile

3.1 Name, Location and Background



Figure 1: Headir & Co. company logo.

In the dynamic landscape of business and finance, the importance of audits cannot be overstated. Auditing serves as a critical mechanism for ensuring transparency, accountability, and the integrity of financial information within organizations.

It all started in 1999, when Datuk Headir Bin Mahfidz had a plan to open an audit firm. Headir & Co. was founded on 1st May 1999 and became one of the famous audit firm in Selangor. Datuk Headir Bin Mahfidz was born on 1st December 1965 and he was graduated in Commerce (Accounting) at University of Tasmania, Australia. Before he open Headir & Co., he has become management trainee at Maybank Assurance Berhad from 1991 until 1992. After that, he became an auditor at Raja Salleh, Lim & Co. from 1993 until 1999. From 1999 until now he became the owner of Headir & Co. and An Independent Non-Executive Director of Cypark Berhad.

Headir & Co. has a few professional qualification such as Chartered Accountant (C.A), Certified Practising Accountant (C.P.A), Fellow Membership of CPA AUSTRALIA (FCPA) and Certified Professional Shariah Auditor (CPSA).

They also has become a membership of professional bodies such as, Malaysian Institute of Accountants (M.I.A), Australian Society of Certified Practising Accountants (A.S.C.P.A), Chartered Tax Institute Of Malaysia (C.T.I.M), CPA Australia and Association Of Malay Chartered Accountants Firms Malaysia (AMCAF). From here we can see that Headir & Co. well recognised audit firm in Selangor.

Headir & Co. a reputable audit firm, boasts a rich and diverse portfolio of audit experiences, particularly in the realm of Government Statutory Bodies and Local Authorities. The firm has demonstrated its proficiency in providing meticulous audit services across a wide

spectrum of organizations, contributing to the assurance of financial integrity and accountability. Among the notable entities audited by Headir & Co are prominent institutions such as Institut Penyelidikan Dan Kemajuan Pertanian Malaysia (MARDI), Universiti Kebangsaan Malaysia (UKM) including Hospital UKM (HUKM), and Lembaga Suruhanjaya Komoditi (LSK). The firm's expertise extends to diverse sectors, including agriculture, education, and commodity regulation, as evidenced by its audits of the Institut Penyelidikan Minyak Kelapa Sawit Malaysia (PORIM), Lembaga Pendaftaran Dan Pelesenan Minyak Kelapa Sawit (PORLA), and Lembaga Kemajuan Ikan Malaysia (LKIM). Headir & Co. commitment to excellence is further underscored by its engagements with entities like the Majlis Sukan Negeri Kelantan (MSNK), Perbadanan Produktiviti Malaysia (MPC), and Majlis Perbandaran Subang Jaya (MPSJ), reflecting a comprehensive and diverse audit background that underscores the firm's dedication to upholding the highest standards in financial scrutiny and compliance.

Headir & Co. has established a robust presence in the private and public sectors, showcasing a versatile range of audit experiences across various industries. In the construction sector, the firm has successfully audited a spectrum of companies, ranging from small and medium-sized enterprises to large private firms, including publicly listed companies. The depth of expertise extends beyond size differentials, encompassing a nuanced understanding of the complexities inherent in the construction industry. Within the service industry, Headir & Co. has brought its audit proficiency to bear on small and medium-sized private firms, contributing to the maintenance of financial transparency and regulatory compliance. The firm's commitment to quality extends to the manufacturing sector, where it has engaged with companies of varying sizes, from small enterprises to medium and large private entities. This involvement signifies a comprehensive approach to auditing, addressing the unique challenges and intricacies that characterize the diverse landscape of the manufacturing sector.

Headir & Co. strategic location at 15A-3, Block D2, Jalan PJU 1/39, Dataran Prima, 47301 Petaling Jaya positions the firm at the heart of business activity in Petaling Jaya, a vibrant city in the state of Selangor, Malaysia. Nestled within the dynamic commercial enclave of Dataran Prima, the firm benefits from a central and accessible location that underscores its commitment to serving a diverse clientele. The address in Petaling Jaya, a key business hub, not only enhances the firm's visibility but also reflects its connectivity to the broader economic landscape. This strategic location enables Headir & Co. to efficiently cater to the audit needs

of a wide range of clients, from local businesses to multinational corporations, contributing to the firm's accessibility and prominence in the professional services sector.

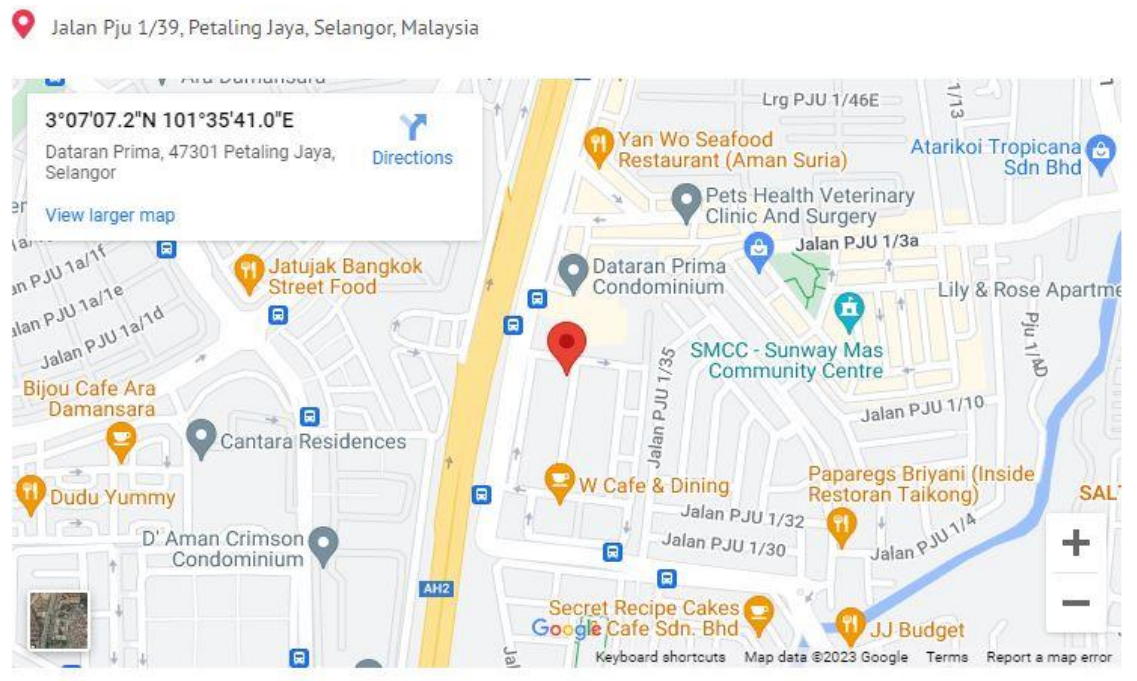


Figure 2: Location of Headir & Co. located at Kelana Jaya, Selangor.

3.2 Vision and Mission, Objective, Goals

3.2.1 Vision

‘Headir & Co. envisions itself as a leading and trusted audit firm, recognized for its unwavering commitment to excellence, integrity, and innovation in the dynamic landscape of business and finance.’ The firm aspires to be a beacon of financial accountability, contributing significantly to the growth and success of its clients and stakeholders.

3.2.2 Mission

‘Headir & Co. is dedicated to providing exceptional audit services that transcend industry boundaries.’ The mission of the firm is to safeguard the financial integrity of organizations by delivering meticulous and transparent audits. Through continuous learning, innovation, and adherence to ethical standards, Headir & Co. aims to be a valued partner for its clients, offering insights that drive informed decision-making and sustainable business practices.

3.2.3 Objective and Goals

Headir & Co. is dedicated to a set of clear objectives and goals that reflect its commitment to excellence, integrity, and sustained growth. Our primary objective is to excel in providing auditing services of the highest quality, adhering to international standards and best practices. We strive to ensure client satisfaction by building enduring relationships, tailoring our audit services to meet specific needs, and consistently delivering excellence in our work.

Our ongoing commitment to professional development is a key objective, with a focus on continuous learning for our team. By investing in the latest industry advancements and staying abreast of regulatory changes, we aim to provide our clients with insights that drive informed decision-making and foster sustainable business practices.

Our overarching goal is to attain industry recognition as a top-tier audit firm in Selangor, known for its exceptional service quality and ethical practices. We aspire to achieve high levels of client satisfaction, leading to repeat business and referrals, while actively engaging with and contributing to the community through social responsibility initiatives and support for local businesses. By steadfastly pursuing these objectives and goals, Headir & Co. aims not only to meet the current needs of our clients but also to anticipate and adapt to the evolving challenges and opportunities in the business and financial landscape.

3.3 Organizational structure

Headir & Co. organisational structures are designed on phases that compromise clearly defined roles. There are variations in the amount of power and accountability assigned to each tier within the hierarchy. An organisational chart for Headir & Co., Kelana Jaya for the year 2023.

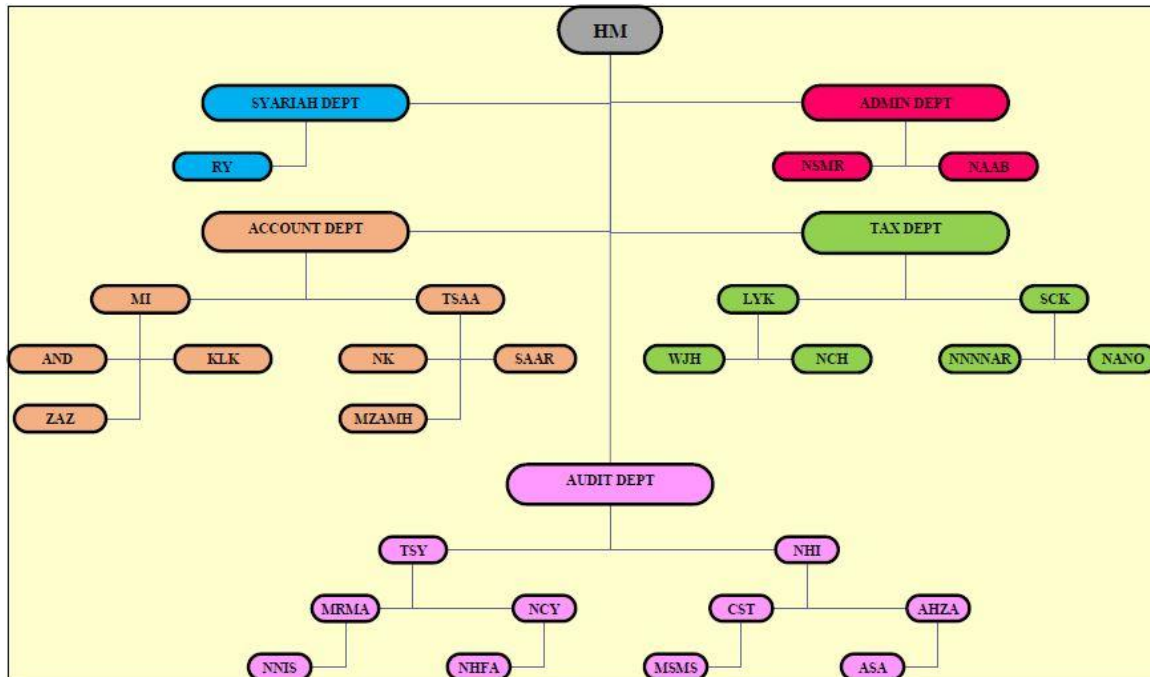


Figure 3 : Organization structure of Headir & Co. .

The director of Headir & Co., Mr. Headir Bin Mahfidz, is the highest ranking member of the company. Each of the units under their leadership's supervision is essential to the smooth operation of Headir & Co., Kelana Jaya, and its staff. Headir & Co. have about 5 department in their company, which is syariah department, admin department, account department, tax department and audit department.

3.4 Product and services

In Selangor, Headir & Co. is a well-known auditing company. Headir & Co. have created more than two services which is they have consulting services, income tax services, secretarial work and audit services. The services and details offered by Headir & Co. are listed in Table 1 below.

SERVICES	DETAIL
1. Consulting Services	<ul style="list-style-type: none">➤ Valuation of Stock.➤ Costing of Products.➤ Specific Due Diligence Assignments, Ranging from Reviewing Accounting Policies to Assessment of Effectiveness of Management Policies.➤ Fixed assets register.
2. Income Tax	<ul style="list-style-type: none">➤ Do income tax for Government Statutory Bodies & Local Authorities.➤ Do income tax for Companies.➤ Do income tax for Individuals.
3. Secretarial Work	<ul style="list-style-type: none">➤ Preparation of resolutions and all documents for lodgement to the relevant authorities and compliance with submission deadlines.➤ Responsible for corporate and administrative matters relating to Board and Board Committee Meetings and General Meetings.➤ To prepare resolutions, minutes, annual return and update register book & other statutory records under the requirement of Companies Act 2016.➤ Liaising with SSM and all other relevant authorities in connection with company secretarial matters.➤ To maintain and update the statutory books and records.
4. Audit services	<ul style="list-style-type: none">➤ Financial Statement Audits.➤ Internal Audits.➤ Compliance Audits.➤ Performance Audits.➤ Specialized Audits.➤ Review Engagements.➤ Tax Audits and Planning.➤ Risk Assessment.➤ Fraud Detection and Prevention.➤ Audit execution.➤ Stocktake.➤ Consulting Services.

Table 1: The list of services that have in Headir & Co. .

All the services provided by Headir & Co. are for government sector, private sector, public sector and individual. The services has been conducted by the experienced and professional employee.

Part 4: Training's Reflection

4.1 Training's Duration

Before graduating from this Bachelor of Business Administration (Honours) Finance programme, each student must do an internship during their final semester. In this instance, I was able to finish my training within the window of time given by UiTM Arau Perlis, which was from September 1, 2023, to February 9, 2023. I had instruction for twenty-four weeks, or six months, in all.

I worked from 8 a.m. to 5:00 p.m., Monday through Friday, during my internship at Headir & Co., Petaling Jaya. My break during intership from Monday to Thursday start from 1:00 p.m until 2:00 p.m, on Friday my break time start from 12:30 p.m until 2:30 p.m.

4.2 Training's Details

Mrs. Nurshahida told me during our interview that I will be working in the Audit department, and I'm happy to take the job. I was initially introduced to the Headir & Co. secretarial and audit teams on my first day of report duty, starting with the manager, head of the department, and other employees.

My supervisor, Mrs. Nurshahida, told me that I didn't have a defined scope of work after the introductory session. I was first assigned a task by the staff to assist them, which was excellent since I was able to learn about the work scope from all the other departments. Subsequently, I was assigned by the audit team to assist them in completing the minutes and registering the listed firm. Since I had never done a work like this before, it was difficult. I begin to manage to accomplish the remaining companies when I complete roughly two of them. I completed the registration and settled all the minutes in a single day.

Working with Mrs. Tun Sarah was my second duty, and she asked me to carry out an audit for Quality Parts Sdn. Bhd. She gives me a brief overview of audit execution before I begin working on my assignment. Helping Mrs. Tun Sarah was enjoyable for me since she showed me step-by-step how to carry out the audit. Furthermore, she allowed me to ask her with tasks that I was unsure of how to do. It's a little difficult for me, but I'm learning something.

I then get the chance to conduct an audit at the customer firm. I thrilled that I can observe how they operate when they do audits at the customer companies. I gained a great deal of knowledge from that. It was Mrs. Yani who guided me. She teaches me how to obtain documents from clients and who I must meet with in order to obtain the necessary documents.

We complete audits in the client companies in about two weeks. If they have to do audits at customer companies, I can also understand the audit workflow from this.

Finally, but just as importantly, I get to join the webinar that my firm has created. October 23, 2023, was the date of the first webinar on the planning of the audit. This session teaches us how to prepare ahead before beginning an audit. October 31, 2023 is the date of the second webinar. The topic of this session is audit execution; each person is taught and given an explanation of what has to be done. This firm recently started using the aBOT system for audits, therefore the team found the webinar to be very helpful in understanding what they needed to accomplish with the system.

4.3 Training's Gains

Being able to finish my internship training in an audit business was an amazing experience that I will never forget. Having pleasant teams to work with also fills me with gratitude. Initially, this job allowed me to strengthen my soft skills as I had to interact with a lot of people, particularly when I answered the phone and they would usually ask me about the status of their company audit. I had trouble answering callers' questions on the spur of the moment at first, but with help from the team, I've improved my communication skills compared to my first day at Headir & Co. . I received a lot of guidance from the staff, especially Mrs. Nurshahida in particular ask me to keep moving forward and getting out of my comfort zone.

I was then tasked with auditing a business that was still in operation. Preparing the audit file is the first stage in auditing an operational business. Only then, under the supervision of the management and audit programmes, can the audit operations be carried out. The materiality level must be determined when auditing an operational business. To calculate the quantity of the chosen samples, this is crucial. Furthermore, it's critical to double-check any sum that exceeds the materiality threshold.

The entire assets and gross income of the business must be taken into account when calculating the audit fee for an active firm. The amount that is greater total assets or gross revenue will be applied to the company's audit fee. In addition, you must enquire about any changes to the directors and shares of the business, as well as the cop date, by contacting the company secretary that they have designated. Cop date is required in order to ascertain the audit report type and the quantity of licences utilised. The audit report format has changed to reflect the switch from MFRS to MPERS as the applicable standard.

One of the external perks provided by Headir & Co. was a monthly payment of RM800 to a degree student interning here. They also offer out food coupons for RM7 per day. For us interns, not having to worry about what to eat for lunch was a huge perk. I merely used the voucher at the spot where they often eat.

Throughout my internship at this company, I have acquired a wide range of skills and information. One of the skills I acquired was using Microsoft Excel. I now recognise that, having completed my internship, I know how to use the equation to compute and determine the appropriate proportion for auditing purposes. In addition, I can hone my proficiency with MYOB Accounting System and Microsoft Word, which will be useful in my future profession.

expertise in hiring purchases, tax computation, and MPERS and PERS audit report preparation. In addition, because I've had client-facing training, I can improve my communication abilities.

Part 5: SWOT Analysis

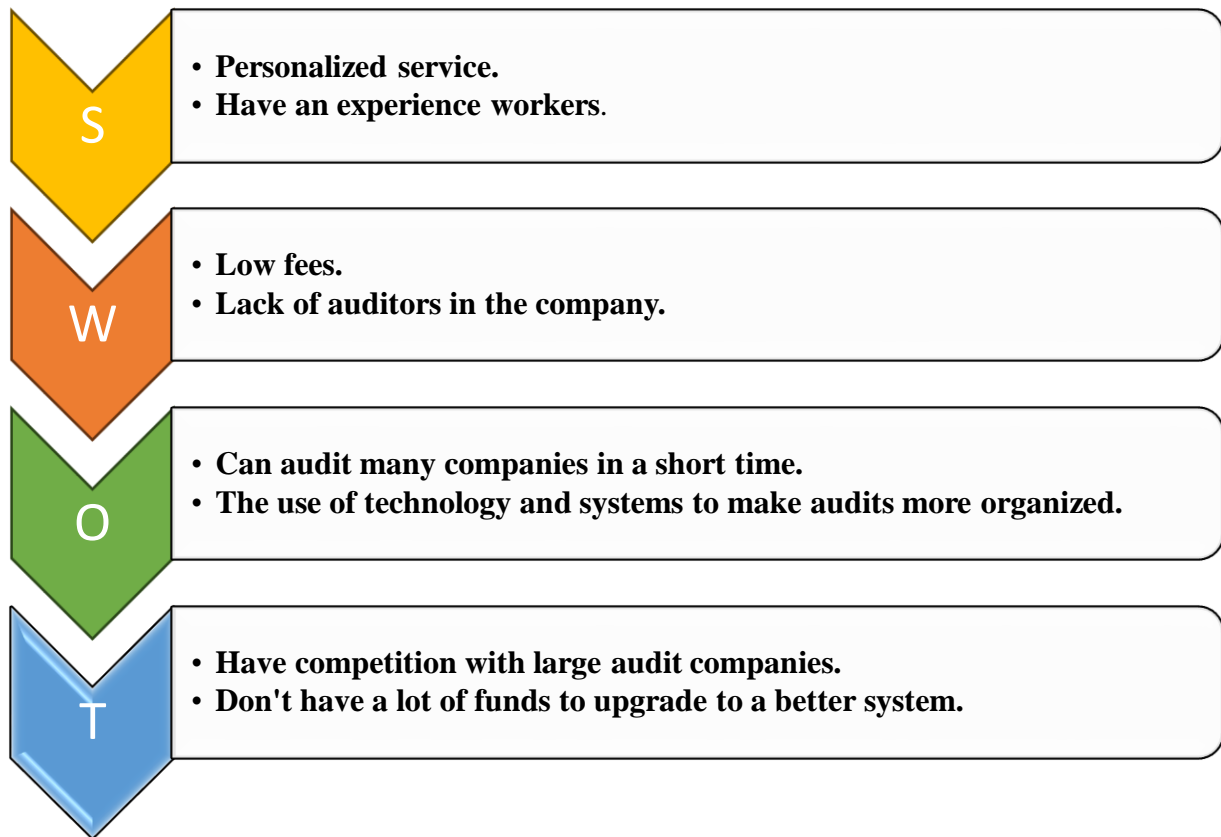


Figure 4: List of SWOT.

5.1 STRENGTHS

5.1.1 STRENGTH 1 : PERSONALIZED SERVICES

"Personalised services" in the context of an audit company usually refer to the customization or customizing of audit services to match the unique requirements and circumstances of a client. Renowned for its commitment to providing individualized service, Headir & Co. dynamically engages with customers like Owl Development Sdn Bhd as an example of this dedication. The Kelana Jaya-based company has always placed a high value on one-on-one interactions to cater to the unique demands of its wide range of clients. Headir & Co. guarantees a thorough and customized approach that complies with Owl Development's and other customers' unique requirements from the beginning of the audit process to the end. This demonstrates how well Headir & Co. can handle their clients' audit processes indirectly. Additionally, they may quickly obtain information from their clients and finish the audit procedure in the time frame scheduled. Headir & Co. has been able to get the complete trust of their clients to carry out the audit process because of this strength. According to (Accaglobal,2022), Internal technical guidelines or briefing notes may be available regarding the appropriate application of financial reporting standards within the industry. This will enable Headir & Co. to compete with other audit firms and win over more business trust.

Customers must cooperate with Headir & Co. to maintain their strength. The audit process will be more difficult to complete if one of the parties fails to fully cooperate. Worse still, the audit procedure used could not satisfy the needs of their clientele. Additionally, their clients could decide to utilize a different audit business to complete their audit process as a consequence of losing faith in the quality of their work. For example, Owl Development, a client of Headir & Co., actively collaborates with Headir & Co. They visited Headir & Co. office to talk about their expectations for the audit procedure. Additionally, they prepared every document needed to complete the audit procedure. They also provided their email address and phone numbers so that Headir & Co. staff could more easily request missing papers and inquire about unclear information. Both sides' work became simpler and more organized as a result. In a view of (Fundbox,2019), An audit company will strive to develop their relationship with their clients. They will make their customers their priority. Here are some of the things that make Headir & Co. one of the top audit firms in Selangor. They may be able to compete with larger, more established audit firms because of this. They can bring in more clients to complete the audit process with them due to this strength.

5.1.2 STRENGTH 2 : HAVE AN EXPERICE WORKERS

The pursuit of quality at Headir & Co. includes developing a highly qualified staff, especially when it comes to auditing. This dedication is seen when new interns and staff are brought on board, guaranteeing a smooth transition into the organization's accuracy and professionalism culture. The majority of Headir & Co. staff members have been with the firm for more than five years. This demonstrates their wealth of audit-related experience and expertise. The majority of the employees here are certified auditors, as evidenced by their MIA licenses. Workers at Headir & Co. have audited processes for about fifty businesses in the Kuala Lumpur and Selangor regions. Because their clientele is diverse, they possess greater knowledge and competence when it comes to performing process audits. For Headir & Co., having highly skilled and experienced staff is one of their benefits. These workers are crucial to the operation of the organization since they manage the audit process, look out for other workers, and interact with clients. Quoting words written by (Randstad,2023), Happy work environments and more employee engagement are the results of positive interactions. When workers get assistance and direction from more seasoned personnel, they are more likely to be happy with their work.

I learned a lot of new things at Headir & Co. that I had never learned before, particularly about the audit process. The staff members here do not consider it a burden to mentor interns or new hires in their organization. According to what I've studied, carrying out the procedure is not simple; it calls for both a great deal of expertise and a deep understanding of the audit. I am appreciative of this place's staff since they are very skilled and knowledgeable. For instance, there were certain documents that I had never seen before when I completed the audit process for one of this company's clients. They were able to resolve my issues with the help of these seasoned employees. To be very honest, because of the expertise they have accumulated over the years of working here, the staff members here guide interns and new hires individually. Article 8 benefits of peer learning in the workplace says that "Social learning is one of the most appropriate ways we can learn. (Faculty,2022). Headir & Co. internal capabilities gain from this emphasis on information transfer, and clients also receive better service as a result. Customers can rely on the auditors working with them to be knowledgeable and dedicated to remaining up to date with industry best practices. Essentially, the company's commitment to staff development highlights its goal of providing audit services with the utmost precision and skill.

WEAKNESSES

5.1.3 WEAKNESSES 1 : LOW FEES

At Headir & Co., a strategic approach to audit service fees highlights the firm's dedication to delivering value to customers. Since the firm understands how important cost-effectiveness is, especially for small firms and organizations, it aggressively negotiates audit service rates with its clients. Based in Kelana Jaya, the company knows the business environment here and the financial limitations that small and medium-sized businesses might encounter. Offering cheap prices is a conscious attempt to draw and keep clients by delivering excellent audit services without placing excessive financial strain on them. It's not just about being affordable. When negotiating fees, Headir & Co. takes a client-centered approach to make sure that the expenses respect the client's financial limitations without sacrificing the quality and comprehensiveness of the audit process. The firm's reputation as a client-focused audit service provider in Kelana Jaya and abroad is enhanced by its proactive approach. Industry watchers state. Regarding the (Adila,2021), The formation of the Audit Oversight Board (AOB) has ultimately created a cartel of large accounting firms that have become too big to fail because there are not enough others to meet the needs of Malaysia's capital market.

The achievement of lower fees is not accidental; rather, it is the result of Headir & Co. commitment to strict cost management and the implementation of efficient auditing practices. The business leverages its expertise to optimize internal procedures, allowing it to provide competitive rates without compromising the caliber of its services. Additionally, the organization employs a strategic pricing approach that aligns with its overall business plan and competitive positioning in the market while accounting for the unique demands of each client. Presenting Headir & Co. as a viable option for audit services, this tactic helps both present and potential clients. The firm's goal is to build long-lasting connections and enhance its clients' financial security by offering cost-effective solutions. Ultimately, Headir & Co's low fee policy reflects its aim to offer top-notch audit services to a variety of firms in Kelana Jaya and the surrounding locations. According to (PremiaTNC,2022), One way to increase auditing costs is to improve internal controls, and pay your staff more to help increase output.

5.1.4 WEAKNESSES 2 : LACK OF AUDITORS IN THE COMPANY

The Kelana Jaya-based firm Headir & Co. periodically experiences difficulties with auditor availability, especially during high-demand times like peak audit seasons. This scarcity may be the result of issues in hiring, retaining, or training auditors, which reflects larger industry issues with acquiring personnel. Since the business understands how important auditors are to providing customers with high-quality services, it takes proactive steps to solve this problem. It was observed that staff resignations were largely due to heavy workload (The Star,2023). The inability of the company to achieve deadlines and customer expectations might be impacted by the multidimensional difficulty of a scarcity of auditors during busy seasons. Headir & Co. takes a calculated stance in response to this by working with other audit companies. By working together, the company can augment its personnel with outside resources and knowledge, which helps to ensure that clients' demands are handled quickly and effectively. The collaboration with other audit firms not only helps address the immediate issue of a shortage of auditors but also fosters a network of industry partnerships. This approach is a testament to Headir & Co. commitment to delivering reliable and timely audit services even in the face of resource constraints.

By carefully managing issues about the availability of auditors, the company strengthens its agility and resilience in offering clients in Kelana Jaya and beyond first-rate audit solutions. They need strong relationships with their bankers, mortgage firms, credit issuers, and other funding sources so that responses to auditors' verification requests come quickly (Baker,2022). They need To collaborate with other audit firms to meet client needs. Headir & Co. is aware of the long-term significance of addressing the underlying reasons for the scarcity of auditors. The business invests a lot of money in recruiting and training programs to develop a skilled team of auditors. By cultivating a positive work environment and offering opportunities for further professional growth, Headir & Co. intends to strengthen its capacity to handle fluctuations in demand and ensure a dependable and skilled workforce in the future. Headir & Co. effectively manage the challenges posed by a shortage of auditors by fusing internal growth initiatives, strategic partnerships, and a commitment to quality. In the constantly evolving audit scene, the organization demonstrates perseverance and a dedication to meeting client expectations.

OPPORTUNITIES

5.1.5 OPPORTUNITIES 1 : CAN AUDIT MANY COMPANY IN SHORT TIME

Headir & Co., which is based in the center of Kelana Jaya, is unique in the auditing industry because of its unmatched capacity to complete audits for several enterprises in very short amounts of time. This expertise is especially evident when there is a spike in the demand for audit services, as the company often demonstrates its operational competence. The audit team of the company, a collection of highly skilled individuals who bring knowledge and commitment to the table, is a key component of this achievement. Their extensive experience enables them to handle complex audit procedures with ease, guaranteeing that every engagement is carried out as precisely and thoroughly as possible. In addition, Headir & Co. is leading the way in auditing technology integration. Using cutting-edge technology, the company strategically implements them at different phases of the audit process. This deliberate use of technology improves the quality and comprehensiveness of the results while also expediting the audit schedule. Headir & Co. is a prime example of how technology can be a catalyst for increased audit efficiency because of its skillful application of state-of-the-art technologies for data analysis, reporting, and other audit-related duties. Make sure you develop a plan for the expected growth of your business (Fundbox,2019).

When faced with times when demand is particularly high, Headir & Co. audit team never fails to bounce back and adjust, handling a wide range of audit engagements with ease. The firm's constant dedication to strategic time management, a pillar that guarantees every audit is finished within specified timescales without sacrificing on quality, is essential to its success. The organization follows a methodical approach when allocating resources, guaranteeing that every audit gets the necessary knowledge, focus, and resources. Headir & Co. persistent adherence to industry-leading best practices in audit technique highlights this meticulousness even more. The culture of the company pushes employees to consistently prioritize work, streamline processes, and keep abreast of developments in the auditing field. Headir & Co. solidifies its reputation as a leader in the auditing industry by integrating technological innovations into its audit processes and by fostering a culture of continuous learning and improvement. This company is an example of how technological prowess, methodical processes, and skilled professionals can work together to redefine audit efficiency. Practical experience and business acumen gained from working with a range of clients across economic sectors and the added advantage provided by being involved with account leadership (CPA,2022).

5.1.6 OPPORTUNITIES 2 : THE USE OF TECHNOLOGY AND SYSTEMS TO MAKE AUDITS MORE ORGANIZED

As stated by (Yooz,2023), The advantage of technology in accounting is cost savings. Kelana Jaya-based Headir & Co. is at the forefront of transforming the audit industry by utilizing cutting-edge methods and technology. Understanding how technology can change lives, the company has incorporated digital tools and processes into every aspect of the auditing process. Headir & Co. uses technology to organize and perform audits with unmatched precision, whether they are part of the planning stage, the substantive testing phase, or the final review. This technology-driven method dramatically reduces the margin for mistakes while simultaneously streamlining audit operations. The organization makes sure that data analysis is more robust and insightful by using advanced audit technologies, which enables auditors to get deeper insights and provide audit reports of the highest caliber. The technical innovation that Headir & Co. is committed to demonstrates its commitment to continuously improving the caliber and effectiveness of its audit services.

Headir & Co. comprehensive approach to audit organization is at the core of its success in advancing audit procedures via technology. The organization's rigorously crafted and standardized protocols control how audit data is handled and processed. This methodical approach guarantees comprehensive and well-structured audits, promoting lucidity and consistency throughout the audit procedure. Headir & Co. provides auditors with a precise and confident working environment by using modern systems and well-defined processes. This methodical approach, supported by technology, increases the firm's ability to provide audits that are both in compliance with legal requirements and offer customers insightful information. To put it simply, Headir & Co. deliberate use of technology and organized processes establishes a standard in the auditing industry and confirms its standing as a pioneer dedicated to quality and creativity. Technology has enabled accountants to streamline their processes, reduce time, and increase efficiency and productivity for their clients (Ballard,2021).

THREATS

5.1.7 THREATS 1 : HAVE COMPETITION WITH LARGE AUDIT COMPANIES

Despite being a lesser player, Headir & Co. boldly enters the competitive arena against some of the industry titans in Kelana Jaya's dynamic auditing scene. This fierce rivalry isn't simply a passing conversation; it gets much more intense throughout the audit process, which is a crucial point where businesses compete not just for business, but also for market leadership, credibility, and trust. Larger audit conglomerates have the benefit of vast networks, abundant resources, and well-established reputations; nevertheless, Headir & Co. competes with a unique set of capabilities based on flexibility, a client-focused approach, and specialized knowledge. The fundamental source of this spirit of competition is the common reality of the audit services market in Kelana Jaya, where companies of all sizes expect and deserve top-notch audit engagements. Headir & Co. goals go beyond simply surviving; they want to grow their clientele, become more prominent in the market, and establish themselves as a dominant force in the audit industry. Establishing relationships with larger companies (Hall,2023).

To successfully navigate the complexities of this competitive environment, Headir & Co. must develop and implement a strategy plan that both protects its interests and adapts to the changing requirements of its wide range of customers. Differentiation is a key element of this technique. Understanding that it cannot outcompete bigger companies based on size, Headir & Co. takes a calculated risk by providing specialized audit services. These specialized services are painstakingly customized to meet the unique needs of each client or to concentrate on certain industry intricacies, guaranteeing that every audit engagement is precise and relevant. Headir & Co. can build a unique brand and market positioning because of its specialization and unwavering dedication to quality. Furthermore, the company believes that cultivating long-lasting client connections is crucial. Headir & Co. maintains its standing as a reliable partner for companies in Kelana Jaya by emphasizing trust, promoting open communication, and continuously providing value-driven audit solutions. Headir & Co. forges forward by capitalizing on its advantages, highlighting its knowledge, and strategically venturing into markets that bigger rivals would miss. This approach not only upends the current quo but also changes the competitive audit landscape. Implementing digital workflows to increase efficiency and be competitive (Lance,2023).

5.1.8 THREATS 2 : DON'T HAVE A LOT OF FUNDS TO UPGRADE TO A BETTER SYSTEM

In the fast-paced corporate environment of Kelana Jaya, Headir & Co., a stable little audit firm, is at a critical juncture. It is facing a significant financial obstacle that is impeding its technical progress a limited budget for system updates. This financial problem is not just a temporary obstacle rather, it is a long-lasting and complex problem that has a significant impact on the company's trajectory and restricts its ability to adopt innovative technology solutions. Headir & Co. financial limitations are a significant disadvantage in an era where digital agility is crucial and clients increasingly seek more advanced, efficient audit procedures. If one looks more closely at the firm's financial dynamics, one finds that there is a complex interplay of conflicting goals and that resources are wisely allocated across several crucial operational areas, such as talent acquisition and retention and building strong customer relationships. This delicate balancing act highlights the complex issues that smaller audit organizations, such as Headir & Co., face as they strive to maintain quality while managing resource constraints. Increasing business efficiency (Nathan's,2023).

To overcome this difficult obstacle and propel the company's transformation into a more technologically savvy and competitive position, Headir & Co. has to take a comprehensive, strategic strategy, strategically utilizing its resources while creatively looking for opportunities for expansion and modernization. A crucial phase of this process is a thorough investigation of affordable system enhancements, painstakingly locating and assessing options that deliver strong functionality without placing an excessive financial burden on them. This customized strategy guarantees that the company maintains its flexibility and responsiveness to changing market needs, cultivating a reputation for quality without jeopardizing its financial stability. Moreover, Headir & Co. may undertake an exploratory journey outside of traditional funding models, aggressively seeking outside alliances, grants, or partnerships designed especially for emerging audit companies. Through clever prioritization of system improvements according to their expected influence on audit quality, client satisfaction, and overall operational effectiveness, Headir & Co. can effectively manage its financial resources and carve out a strong, innovative future for itself in Kelana Jaya's competitive audit market. In today's technological world, technology helps a lot in audit work. Early innovations mostly focused on convenience, such as automating complex sampling methods or tracking progress using bots (Velkamp, 2022).

Part 6: Discussion and Recommendation

6.1 Strengths

Based on Headir & Co. ability to provide individualized service. I can state that if a corporation had this strength, it would be beneficial. This issue must be within a corporation, ideally spanning across all divisions in addition to the audit division. This asset has substantially benefited Headir & Co. in growing both their clientele and their business's earnings. This asset also helps Headir & Co. in gaining their customers' trust. My recommendation is that Headir & Co. should arrange training sessions or seminars for its clientele. This is to make sure that clients are informed about the audit procedure that is followed, as well as any modifications to tax legislation and audit-related issues. During my industrial training at Headir & Co., I discovered that the majority of Headir & Co. clients were ignorant of all the legal changes, including how to compute taxes and other related matters. Employees at Headir & Co. find it difficult to communicate these facts to their clients, and it may even lead to conflict between them. Therefore, one of Headir & Co. advantages is its individualized service. It may assist the customer in getting a deeper understanding of the audit process that was conducted, and it can also assist Headir & Co. auditors in fulfilling all of their clients' requests. I hope that Headir & Co. management can continue to do this type of thing to make sure that their business is more solid and competitive when it comes to competing with audit firms in the Selangor and Kuala Lumpur areas.

The second point of discussion relates to the second strength of having experience workers. This is one of the key factors in how Headir & Co. can become successful and can compete with another audit firm in Selangor. These experienced workers are present to offer advice to other staff members and to voice their thoughts while addressing a problem at Headir & Co. That is why experienced workers are crucial to the smooth operation of a business. Other than that, having experienced workers is invaluable for any organization, as their expertise and insights can drive productivity, innovation, and overall excellence. My suggestion to improve this second strength is by doing a mentorship programme. A formalized connection between a less experienced person (mentee) and a more experienced person (mentor) is known as a mentoring program. To assist the mentee in navigating their career path, acquiring certain skills, and accomplishing professional goals, the mentor offers advice, support, and knowledge. Employees with years of experience gained an extensive amount of information, insights, and best practices. Mentorship programs help new hires get this important expertise more quickly, which shortens their learning curve and boosts their career development.

6.2 Weaknesses

One of Headir & Co. weaknesses is their low fees. This is because their clients believe that since they are a small audit firm, they will similarly charge a modest rate. This is not disputed because Headir & Co. does not have a prominent position and is, therefore, unable to demand exorbitant costs from its clients. During my time at Headir & Co., I discovered that the cost that was billed to the customer was less expensive than what other audit firms were charging. My suggestion to overcome this weakness is, that prioritising open communication with clients and stressing the company's commitment to quality and strategic cost control are two things Headir & Co. could do. The company can think about adding value-added products, such as customised training courses or financial advising services, to improve the services it offers. The quality and effectiveness of its services may be further improved by branching out into adjacent markets, investing in cutting-edge audit technology, and providing staff training. To draw in customers prepared to pay for specialized knowledge, a repositioning approach that positions the company as a premium service provider and targets particular sectors should be investigated. This plan has the potential to somewhat boost Headir & Co. earnings and address the issue of covering the expenditures associated with running this business.

Next weaknesses that Headir & Co. faces is lack of auditors in the company. The shortage or lack of auditors in an audit firm can pose significant challenges. It can affect the company's performance and ability to serve the customers and run the business smoothly. In my opinion, Headir & Co. is greatly impacted by this shortage of auditors. To finish the audit process for their clients, the majority of the employees here had to stay overnight in the office. This is a result of their inadequate staffing levels to complete this audit procedure. To overcome this weakness I have come out with a few suggestions, future auditors can be developed by starting early talent acquisition initiatives like college recruitment drives and internships. Retaining current talent requires attractive pay packages, defined professional advancement routes, and encouragement of a positive work-life balance. By utilizing technology, such as remote auditing capabilities and audit automation tools, workload strain may be reduced and procedures can be streamlined. The workforce can also be increased by working with educational institutions on specialized audit programs and by establishing alliances with other businesses to share resources. I think this suggestion is the best to overcome the weaknesses that have been faced by Headir & Co.

6.3 Opportunities

The next discussion is about the opportunities that have in Headir & Co. The first opportunity is can audit many companies in a short time. As I said before, Headir & Co. has quality workers who have a lot of experience and a lot of knowledge about the audit process. What I see from here, this is a good sign for the company because they managed to audit many companies in a short time with the ability that have from their workers. Every person in this organization completes the audit procedure promptly and regularly. Indirectly, Headir & Co. may be able to grow its clientele for audit services and boost earnings. I have a few suggestions on how to fully utilize the opportunities that have in the Headir & Co. Situated in the center of Kelana Jaya, Headir & Co. is unique in the auditing sector because of its exceptional capacity to handle a large number of audit engagements in an effective manner, particularly during periods of high demand. Their competent audit team, which is made up of seasoned experts renowned for their commitment and knowledge, is essential to their success. Together with their extensive knowledge of complex audit procedures, this team also gains from the firm's progressive approach to technology integration. Through the strategic utilization of cutting-edge technology throughout the audit process, Headir & Co. guarantees timely and high-quality results. The company's reputation for excellence is further reinforced by its continuous dedication to industry best practices and effective resource allocation. Headir & Co., which embraces a culture of ongoing learning and innovation, is a prime example of how modern audit efficiency may be redefined via the combination of advanced technology, methodical procedures, and skilled personnel.

The next opportunity I want to discuss is the use of technology and systems to make audits more organize. In the current era of globalization, working people are using technology more and more. This is because using technology allows for time savings and more frequent completion of tasks. The audit process at Headir & Co. was conducted using the aBOT system during my tenure there. The auditor at Headir & Co. works more neatly and efficiently thanks to this approach. Furthermore, when the audit process is conducted, this system may also identify the areas that have mistakes. Before this, all audit procedures used to be manual, requiring Headir & Co. auditors to record on paper each task that needed to be completed. The audit process may be completed more quickly using this technology. Here are my few suggestions on how to fully use this opportunity for Headir & Co. . First of all, by creating a culture in which technology is viewed as an enabler rather than a tool, they may create specialized training programs to guarantee that all audit professionals are skilled in using these

digital tools. Second, by making research and development investments, the company can keep up with new technical developments in auditing and guarantee that its clients always receive the most innovative solutions available. Working with software companies or startups that focus on technology connected to audits may also offer a new viewpoint and open up possibilities for efficiency and insight. In addition, Headir & Co. should aggressively participate in regulatory authorities and industry groups, pushing for norms that acknowledge and encourage the use of technology in auditing, to further establish their leadership position in the field.

6.4 Threat

The first discussion starts with the, have competition with a large audit company. Headir & Co. encounters formidable obstacles in the highly competitive auditing area of Kelana Jaya, given its smaller size in comparison to the major players. There is always a chance that a bigger rival would overshadow Headir & Co., endangering their market share and future growth opportunities. To counteract this threat I have a few suggestions, Headir & Co. should deliberately make use of its special advantages. First and foremost, the company needs to make significant investments in training initiatives to guarantee that its auditors possess the most recent abilities and expertise, thus strengthening its competitive advantage. Forming cooperative alliances with academic institutions or business leaders may provide more information and training possibilities. Second, the firm's efficiency may be greatly increased by building a strong digital infrastructure, which will make it more adaptable and customer-focused. This would include using cutting-edge audit software and encouraging an innovative and flexible culture. Thirdly, the organization may increase its reputation and draw in a larger clientele by utilizing client testimonials and success stories. Through the consistent demonstration of its proficiency and customer-focused methodology across a range of channels, such as digital platforms and industry gatherings, Headir & Co. can transform opinions and establish itself as a strong competitor in Kelana Jaya's auditing market.

The second discussion is about not having a lot of funds to upgrade to a better system. Headir & Co. is facing a critical decision as it struggles to overcome a financial roadblock impeding its technical progress which is a limited budget for system updates. This financial obstacle is a danger, particularly on this day when being digitally literate is essential. This is also due to Headir & Co. charging low fees to their client. Headir & Co. should use a diversified approach to overcome this obstacle. This is my suggestion on how Headir & Co. can overcome this threat. The company should first focus on doing a comprehensive cost-benefit analysis of possible system improvements to identify options that provide the best functionality at the lowest possible expense. This customized strategy guarantees the business's flexibility while maintaining its financial stability. Furthermore, looking into non-traditional funding sources like grants, industry-specific sponsorships, or cooperative alliances might provide the money needed for technology modernization without straining the company's budget.

Part 7: Conclusion

To summarise up, I would say that my internship in the audit department was a life-changing opportunity that boosted my career. My hands-on involvement in financial reporting, audits, planning, and analysis has provided me with a thorough grasp of the audit function in a corporate setting. I'm excited to put these experiences to use as I go on to the next stage of my career since I know that the skills and information I acquired during my internship will provide a solid foundation for my future employment in audit.

In this study, I've provided a thorough explanation of Headir & Co. SWOT analysis. In order to prosper in the long run, organisations may address their weaknesses, eliminate threats, and match their strengths with market opportunities using each of the two SWOT components. Regarding strengths, let me state unequivocally that Headir & Co. is among the top audit firms with seasoned employees. One of their shortcomings, in my opinion, is that the corporation employs fewer auditors. Regarding the opportunity, let me make it clear that, thanks to the presence of an experienced employee, the organisation is able to perform several audits for numerous firms. Finally, I talk about their struggles in trying to compete with the large audit business.

In my view, their company has to make improvements to the systems it now uses and take aggressive measures to deal with the threats posed by rivals. One aspect of their IT infrastructure that need upgrading is this. If they get the newest hardware and software, they will function more effectively and quickly.

It's also critical to recognise the presence of competitors and to regard them as both possibilities for growth and potential dangers. We can identify market trends, customer preferences, and potential growth opportunities by routinely examining our competition. By continuously observing the advantages and disadvantages of our rivals, we may strategically arrange ourselves to capitalise on market openings and client needs. Their dedication to long-term success and sustainability is demonstrated by their proactive approach to system improvements and competitive intelligence. In addition to maintaining their competitiveness, embracing innovation and change will establish them as leaders in the field. It's an investment in the company's future, making sure that they continue to be a powerful and flexible force in the market while exceeding customer expectations.

Upon reflection of my internship, I am really appreciative of the opportunities and challenges I have faced. The knowledge and skills I've gained over this period will undoubtedly

provide a strong foundation for my future financial endeavours. I can't wait to use these experiences to further my career, and I have no doubt that the information I gained during my internship will be invaluable to me as I navigate the intricate and ever-changing world of finance.

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Part 9: Appendices



Figure 5: Webinar Audit Execution & Completion with sample illustrations.



Figure 6: Webinar Audit Execution & Completion with sample illustrations.



Figure 7: Webinar Audit Execution & Completion with sample illustrations.



Figure 8: Having a new year and Chinese new year lunch with the company.



Figure 9: Doing stocktake at Qian Hu Aquarium and Pets, Balakong, Selangor.

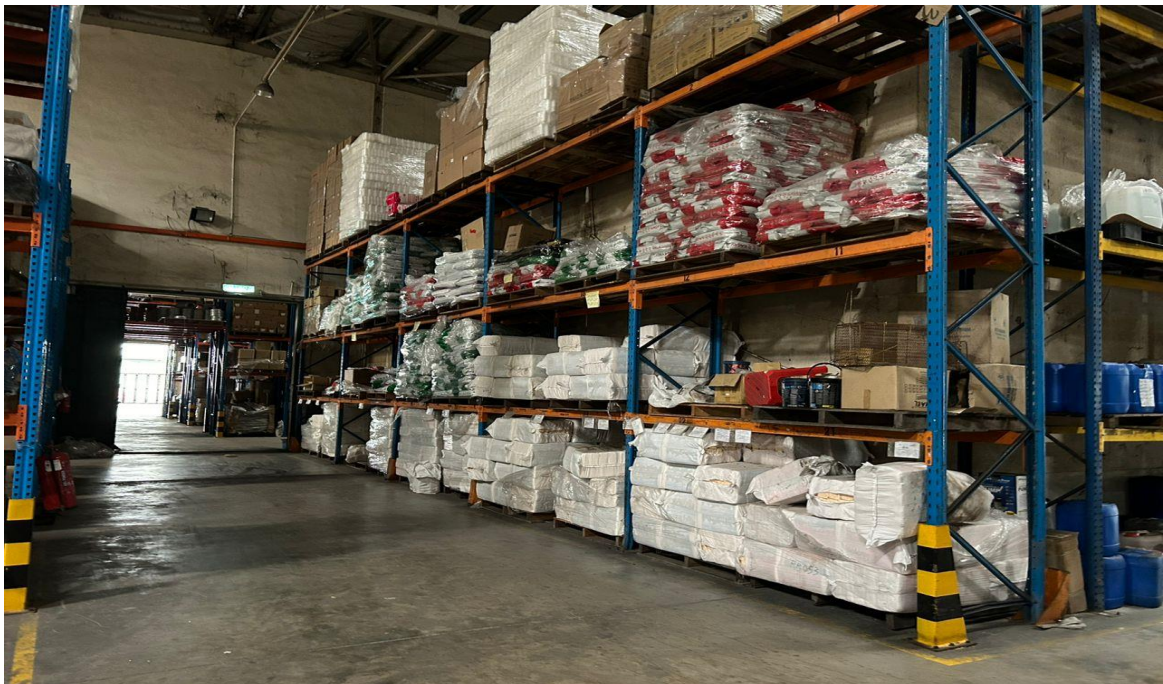


Figure 10: All the stock that have in Qian Hu Aquarium and Pets.

The screenshot shows the aBOT system interface. At the top, there is a navigation bar with the aBOT logo on the left and the user name 'Hi, Muhammad Syahir Bin Yahya' on the right. Below the navigation bar is a table listing 13 audit clients. Each row contains a number, the company name, the year end (all are YE 2023), the user(s) in the firm, the status (indicated by an hourglass icon), and an 'Enter' button.

No.	Company Name	Year end	User(s) In Firm	Status	Action
1.	CHAMPIONCHIP SPORTS TIMERS SDN. BHD.	YE 2023		⌚	Enter
2.	GREENWAY CONCEPT SDN. BHD.	YE 2023		⌚	Enter
3.	HME AUTO PARTS SDN. BHD.	YE 2023		⌚	Enter
4.	MANYI ENERGY SDN. BHD.	YE 2023		⌚	Enter
5.	MERIX SOFTWARE SDN. BHD.	YE 2023		⌚	Enter
6.	OWL DEVELOPMENTS SDN. BHD.	YE 2023		⌚	Enter
7.	P & L AUTO WORKS (M) SDN. BHD.	YE 2023		⌚	Enter
8.	PROGRAM ELECTRONIC SDN. BHD.	YE 2023		⌚	Enter
9.	PROGRAM HI-TECH SDN. BHD.	YE 2023	Nur Ain Nabillah binti Osman	⌚	Enter
10.	QUALITY PARTS SDN. BHD.	YE 2023		⌚	Enter
11.	SMART TEQ SOLUTION SDN. BHD.	YE 2023		⌚	Enter
12.	TECHNO CREATIONS SDN. BHD.	YE 2023		⌚	Enter
13.	UMJ ENGINEERING SDN. BHD.	YE 2023	Nurshahida Hanim Binti Ishak	⌚	Enter

Figure 11: This is the aBOT system that we use to do an audit.

The screenshot shows the aBOT system dashboard. At the top, there is a navigation bar with the aBOT logo on the left and the user name 'Hi, Muhammad Syahir Bin Yahya' on the right. Below the navigation bar is a dashboard with several sections. On the left, there is a 'Sign in mode: BY AUDITOR' section and a 'Progress Tracker' table. In the center, there is a 'By Client' section with a 'Sign-off' button and four feature cards: 'Data Preparation', 'Corporate Info', 'Account Summary', and 'Financial Report'. Below this, there is a 'By Auditor' section with three feature cards: 'Audit Plan', 'Audit Execution', and 'Audit Completion'.

Progress Tracker

Task	Status
Ac Setup	100% 72/72
Ac Summary	92.00% 23/25

Task Progress

Task	Work Done	Review	2nd Review
Audit Planning	45.83% 11/24	0% 0/24	0% 0/24
Audit Execution	50.00% 45/90	0% 0/90	0% 0/90
Audit Completion	0% 0/14	0% 0/14	0% 0/14
Review Queries		0% 0/0	

By Auditor

- Review Lock
- Report Release Lock
- Audit Complete (Ready for archive)

Figure 12: The features that have in the aBOT system.



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Coordinator

Unit Jaminan Kualiti Akademik (UJKA)
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02600 Arau
Perlis

Sir

ENDORSEMENT OF OUR ORIGINAL REPORT FOR PROPOSAL/DISSERTATION/THESIS/PROJECT PAPER/ ASSIGNMENT

With reference to the work of the candidate below:

Nama : Muhammad Syahir Bin Yahya

Matric No. : 2021480844

Faculty : Business Management

Programme : Bachelor of Business Management (Hons.) Finance

Title : Swot Analysis on Headir & Co.

Percentage of Our Original Report : 11%

I am pleased that the proposal/thesis/dissertation/project paper/ assignment of the above candidate has fulfilled the Our original percentage of the university's requirement.

Thank you.

1st advisor's signature and stamp

Name : **Dr. Fadli Fizari Abu Hassan Asari**
Pensyarah Kanan
Fakulti Pengurusan & Perniagaan
UiTM Cawangan Perlis

23/01/2024

Date



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W	URL: https://www.wolterskluwer.com/en/expert-insights/be-more-competitive-by-adopting-a-larger-firm-mindset Fetched: 2024-01-22 13:02:00		1
W	URL: https://financial-cents.com/resources/expert-interviews/how-small-accounting-firms-can-increase-productivity-by-leveraging-technology-w-joshua-lance-ignition/ Fetched: 2024-01-22 13:06:00		2
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