

# FIELD REPORT PAC 671

# FACULTY OF ACCOUNTANCY UNIVERSITI TEKNOLOGI MARA UITM CAWANGAN TERENGGANU

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#### **SECTION A**

#### 1.0 INTRODUCTION



The name "Mitsubishi" refers to the three-diamond symbol and represents the company's core values of integrity, reliability, and success for each diamond.

Mitsubishi Motors Malaysia (MMM) was established in 2005, and is the official distributor of Mitsubishi cars in Malaysia. It's a joint venture between Mitsubishi Corporation (52% ownership) and Edaran Otomobil National (EON) Berhad (48% ownership). The difference between MMM and its parent company in Japan should be well understood. Mitsubishi in Japan is a sprawling conglomerate with a diverse range of business activities. Whereas, MMM is a subsidiary or distributor that deals on nothing else apart from importing vehicles bearing the mark of Mitsubishi into the Malaysian market. MMM's headquarters are located at Dataran PHB in Shah Alam, Selangor. As for MMM it specializes mostly in selling SUVs, pickup trucks and MPVs such as the famous Triton and Xpander. They have earned themselves a reputation for being dependable and durable vehicles that are safe to use.

MMM's Finance and Account Department offers internship opportunities for administrative work that put interns in the same office with experience accounts payable and accounts receivable professionals. Therefore, such practical training gives interns a good insight into how an automotive company runs its finances.

There are also many benefits of an MMM internship. Firstly, each Intern will be receiving RM 800 per month as stipend as well as being given three days annual leave within their internship period. Additionally, MMM also gives medical claims that amount up to RM50 per month. Moreover, there is comprehensive life insurance coverage by MMM under two groups which include group personal accident and group term life. With this financial safety net in place, interns can concentrate on learning and development during the duration of their internships.

This report aims at analyzing how the six months of internship have aligned with academic coursework in terms of skills and knowledge acquired.

#### 2.0 SUMMARY OF WORK DONE

During my internship, I gained valuable experience in several key areas of the finance and account department. The most significant tasks that I have done include the following:

#### 2.1 Listing Invoice

I have been involved in meticulously verifying listing invoices. This includes reviewing each invoice for accuracy and completeness against purchase orders, contracts and delivery receipts. My responsibilities involved ascertaining discrepancies in amounts received, prices, and descriptions of goods or services provided. Also to identify any missing information or any possible mistakes that could need some clarification from the supplier. Detecting potential errors, duplicates and even fraudulent invoices through this detail-oriented method has protected the firm's financial interests. For instance, during one review I realized a difference between what was invoiced and the actual quantity of items received. It transpired that the supplier had made an error by billing for more units than were actually delivered upon further analysis. Being able to detect this mistake early enough helped us resolve it before we made an unnecessary payment for products not supplied.

#### 2.2 Official Receipt

I took part in the sorting of official receipts given by suppliers for services hired or premises rented. These receipts are written proof of the transaction and also confirm that cash money was received. My duties included confirming each receipt's genuineness and its completeness, as well as making sure it corresponded with the right information on invoice. Moreover, essential details from the receipt must be inputted into an accounting system to facilitate proper record keeping. Also, hard copies of receipts are kept for reference purposes and auditing later on. For instance, when a supplier issues the receipt about any rental property, I would diligently ascertain whether its date, amount as well as description matched those on corresponding invoices. Having done this verification I could record such data in our accounting system and maintain such records accordingly to facilitate their future retrieval during a check up.

#### 2.3 Invoice Journal

I was keenly involved in the invoices posting process which is one of the most critical stages in recording accounts payable transactions. This includes checking the verified invoices against the appropriate expense accounts that are to be debited and credit the total amount owed to the vendor in the accounts payable account. Therefore, I need to make journal entries for the purchase in order to properly record the company's books. The correct identification of invoices aided in the preparation of transparent records of all the purchases making financial reports and analysis easy. For instance, I always checked the accuracy of each invoice that I posted and compared it to the purchase order and a receiving report that I received. Efficiency was enhanced resulting in a reduction in error and differences in the financial records of the company through this aspect that focused on standard compliance.

#### 2.4 Vendor Statement

I participated in the reconciliation process by comparing the company's records of vendor transactions with the vendor's statements. This helped in accuracy and completion of the financial records. Some of the tasks were to ensure that there were no differences between the two records, such as unmatched invoices and if there were, iit had to be ascertained. After comparing the vendor statements to our records it was possible to note down that there was some difference in the money that was owed. In consultation with the vendor for further details, it was suspected that they had entered the wrong amount. Thus, catching this error was possible at an early stage and enabled us not to overpay the amount in question.

Contributing to these areas helped me to gain significant knowledge about accounting. I gained skills in handling financial information with efficiency so that the company's financial accounts would be accurate and well updated. This internship laid a good groundwork for grasping knowledge on financial controls and internal audit procedures.

#### 3.0 STRENGTHS & WEAKNESSES OF TRAINING

I have encountered a few of strengths and weaknesses throughout the six-month internship while working at MMM, some of which are as follows:

#### 3.1 Strengths

#### i) Complete facilities

MMM offers a total package to all their employees including interns or outsourced employees. During my first days at work as an intern, my company issued me a work laptop and a mouse. Regarding the workplace equipment, there is a reasonable table offered by the organization, as well as an adjustable chair. On availability of utilities it offers a stable wifi connection, an AC, printer and a wired number pad. Also, MMM provides access to a pastry area with a competent snacks and beverages for employees to enjoy during working breaks. In MMM, there is also an information technology (IT) management department in the company that may help employees with problems like installing new applications on their laptops. In addition, MMM caters to Muslim employees by providing dedicated prayer spaces on each floor of its facility. This ensures easy access to prayer throughout the workday. Besides, MMM provides a private space for employees to take breaks. This versatile area can be used for making private phone calls without distractions as well as taking a moment to unwind and recharge during the workday.

#### li) Work-Life Balance

During this particular internship training, I think this has been one of the most well balanced work-life experiences that I have had. My supervisors thus show a good understanding of my intern status, where they do not demand a lot of work in a way that would normally be expected of a permanent employee, and they do not expect me to work beyond what is expected of an intern. Even during peak periods, I am consistently able to conclude my workday at the designated time of 5:30 p.m. Besides, my supervisors actively encourage me to disconnect from work outside of office hours. This strict adherence to work-life boundaries allows me to dedicate time for relaxation and personal pursuits, contributing to a well-rounded internship experience.

#### 3.2 Weakness

#### i) Limited Access

As an intern at the finance and account department, I have extremely limited access to an accounting system, and sometimes it's difficult because I am unable to assist my supervisor. This has often left me frustrated as I am unable to contribute as much as I would like due to this constraint. Therefore, my learning experience is hindered by not being able to explore certain parts of the system and practice using them. However, in the circumstances where I do not have an opportunity to get more involved, I seize every opportunity to learn from observing and asking questions where possible.

### ii) Repetitive Task

During my period of internship at MMM I have been able to encounter different types of work, which involved helping in processing the invoices and maintaining an organized accurate financial record. However, I have realized that most often I am assigned with tasks that include repetitive work that does not let me develop any more skills. Though these tasks seem to be necessary and helpful to the whole operation of the company, I think that I am capable of handling higher level activities that would enhance my learning and growth. I have expressed my interest in taking on more diverse responsibilities with my supervisor and hope to be given the opportunity to do so in the near future.

#### 4.0 SELF-REFLECTION

I am looking forward to the opportunities to continue learning more about the accounting profession. I attend to many distinct tasks daily, which means coordinating my work with my colleagues in the accounting department is critical to achieving our work goals and providing accurate results. Professionalism and integrity are two principles that I shall maintain in discharge of my duties as an accountant.

I also learned valuable lessons about relationships with people in the workplace as well as communication when dealing with the different clients in the accounting department that I was working with. It helped me in an aspect of conflict solving and also gave me a clue of the responsibilities and risks of being an accountant through interaction with senior colleagues and establishing positive relationships with employees at all levels. Despite the challenges, I am willing to keep on growing in my career and explore the opportunities that lie ahead.

To this end, I will constantly search for relevant educational programs and training that will enhance my knowledge in accounting practices and software. I also intend to participate in the annual conferences and seminars on the relevant fields to update my knowledge on the current developments in the field. Furthermore, I will consider asking supervisors and my fellow employees for feedback that will help to identify where and how I need development and incorporate that into my plan. Through continuously striving for excellence and learning from my experiences,, I can continue to make valuable contributions to the accounting field as well as the career path in accounting.

#### **SECTION B**

Title: The Consequences of Hybrid Work in the Accounting Industry.

#### 1.0 ISSUE ON ACCOUNTING FIELD

Analysis of scholarly studies reveal that hybrid work is quickly transforming workplaces in Malaysia. HR Hub and UNDP/TalentCorp Malaysia (2021) suggests that many employees in Malaysia prefer such a flexible schedule of work. HR Hub focuses on the difficulties of leaders in managing people in both central workplace and remote environments, and addressing company culture in such a context, whereas UNDP/TalentCorp report reveals that 80% of employees would like to have an option to WFH at least once per week. This study reveals that the trend of hybrid work is increasing in Malaysia and organizations should adjust the tactics to reflect the shifting direction. (UNDP, 2021)

This hybrid working model allows employees to decide where they want to work and how they can perform their work in an efficient manner thus giving them more freedom and more importantly work-life balance. Firms are increasingly adopting hybrid work more as a way of optimizing on talent in the market. They know the need to come up with a favorable work environment that meets the ever-evolving employees' expectations. In the pursuit of talent, many organizations have realized the benefits of adopting the hybrid work model that has the potential to enhance employees' morale and productivity.

Hence, the increase in competition among the company to attract employees has made the ability to offer hybrid working options a crucial determinant in the employment market. Business entities are discovering that it is not only advantageous for employees but also for the organization when they design and support flexible work arrangements. Organizations which employ hybrid working can be able to acquire talented people in their various fields, both online employees and those who prefer to work from home. This approach helps organizations provide for the varied needs of the employees and develop effectively for the current dynamic workplace.

Overall, changes in the working environment due to the implementation of hybrid working have contributed to a reconsideration of the organizational approach to attracting and retaining personnel. Today's business environment requires a strategic approach to create and maintain a healthy work culture that embraces flexibility and self-organizing aspects, as well as personal employee satisfaction.

#### 1.1 Benefits of Hybrid Work for Employees

Flexibility at the workplace is the latest trend in Malaysia and it enables employees to have preferably many advantages which helps in enhancing their standard of living. Thus, it can be seen that there are also several benefits for the employee if the companies implement the hybrid work arrangements which include flexibility, productivity and financial savings.

#### i) Flexibility

Among the most important advantages is the fact that the instances and length of commuting can be significantly shortened. A 2018 study by the Malaysian Institute of Road Safety Research (MIROS) revealed that the average Kuala Lumpur commute can be a staggering 2.5 hours each way (Malaysian Institute of Road Safety Research, 2018). Remote and hybrid work is a great way for employers to help their employees save precious hours and reduce the general tedium. This preserves more time on personal concerns, family, or simply fewer early and late rushes in working existence.

These advantages are not just limited to the issue of time. According to a survey of 150 workers conducted last July 2021 by Randstad Malaysia, work life balance remains a relevant concern for many employees, with a total of 70 percent of the employees noting work life balance as an important factor when looking for jobs. It's also crucial to recognize that hybrid work models also contain some limitations; for example, there may be feelings of social isolation, difficulties in strengthening workforce cohesiveness, and addressing all team members. Communicability. However, as seen above, the various advantages of the communication technologies makes them desirable for many employees in Malaysia. The continued changes towards the legalization of flexible working models would mean the increase in the use of these models in the future.

#### ii) Productivity

There are also several positive implications for both the management and workers due to future flexible working models and hybrid work models. Research has highlighted two of these reasons which include; both focus and independence.

First of all, hybrid work environments are typically less distracting than an active workplace. A study conducted at Stanford University in 2015 indicated that workers who are allowed to work from home actually work 13% more efficiently (Bloom et al., 2015). It is possible since employees spend more time on tasks, and receive less interference from communications and meetings, meaning higher chances of getting the task done.

Second, flexibility of working in many hybrid models is known to allow more control over the work by the employees. A 2020 meta-analysis published in the Journal of Personality and Social Psychology reveals that employees with more control over their schedules and workload have experienced higher job satisfaction and motivation (Slemp et al., 2024). When employees are empowered to plan their working hours as they wish, they will develop the sense of being responsible for the tasks' completion. Since the workers are given more control, it can be construed that the employees' work effort increases and subsequently enhances the performance levels.

#### iii) Financial Savings

Hybrid work also brings considerable financial benefits beyond the paycheck of the given employee. Reduced daily traveling means less expenditure by employees on fuel, parking and fares for public transport among other expenditure related to transport. This leads to real monetary benefit; commuting cost could possibly measure the amount of money that Malaysian workers can save. There is one more advantage connected with the environment. Decreased numbers of cars to transport people means less carbon is emitted into the atmosphere. Such reduction in the level of greenhouse emissions helps to enhance environmental sustainability, an area that is increasingly gaining growing attention in Malaysia with the onset of green programs.

#### 3.0 DISCUSSION OF ISSUE

# 3.1 Data Security Concerns

The protection of data is vital for the accounting industry that deals with such crucial data as financial data. In a context where employees can work both from home and in the office, data protection depends both on organizations' IT safeguards and individual users' carefulness. Due to the nature of financial data, the problem of threats linked with its use manifest itself as highly acute, so there should be stronger security measures for maintaining the protection from the breaches, unauthorized access, and possible improper handling of the private information. The threat of losing data or handling them inappropriately not only compromises the business's financial stability but also causes stress and anxiety among workers and demotives them (Smith et al., 2021).

For the purpose of data security and protection of individuals' financial data they have to ensure protective measures on hybrid work circumstances since they struggle with cybersecurity. This involves employ of encryption technologies, two factor authorization, secure connections through a virtual private network, and timely update of the system's software to enhance security of the network from unauthorized access to more information. Additionally, the identification of appropriate data access practices and protocols for data access that are informed by role-based permission and regular data encryption could minimize data exposure and ensure that only individuals with the necessary permissions gain access to the financial data (Jones & Brown, 2022).

Hybrid employees have a significant responsibility of ensuring that company data remains safe by being more cautious when working remotely. Thus, it is essential to ensure that the organization implements cybersecurity training and awareness for employees to make them sensitive to security measures. This will ensure securing of the data that is needed to prevent future cyber threats and considerations. Further, having updated security policies and performing fake phishing can also assist in reminding the participants about these core principles and keep them on alert with regard to possible threats. It may also be argued that organizations could enhance organizational cybersecurity and decrease the risk of experiencing data security breaches by granting their employees the ability to be protective regarding potential security threats (Garcia et al., 2023).

In conclusion, the accounting industry that deals with secure and sensitive data should consider the matters related to data security while working in a hybrid environment.

#### 3.2 Challenges with Collaboration and Communication

Within the framework of the accounting industry's market, it is possible to state that the primary requirement is the consistent communication and connection that are needed for work and cooperation processes to be efficient and successful. It is crucial in the account team to be able to share essential financial information and review strategic objectives and plans. Hence, the issue of keeping the communication consistent will be even more complicated if the team members are partially or fully remote or work in different locations in a hybrid setup (Meyer 2022). Specifically, difficulties in effective communication can hinder the ability of an organization's accounting professionals to effectively coordinate the financial activities and manage the overall financial analysis of an organization's operations as well as its compliance with legally required standards.

The accounting team mainly relies on accurate and timely communication concerning the financial transactions to prepare the financial statements and generate the financial information that can be useful for the key stakeholders. As a result, while working in hybrid communication mode where such interactions are possible only sporadically, it is necessary to utilize appropriate technology for maintaining effective spoken and written communication. Communication and finances are crucial components of any business especially while implementing the finance strategies, and for these to work, the finance team members need to be able to communicate and collaborate as they implement the strategies through the virtual meeting and collaboration platforms.

In addition, the problem of continuity of communication and connectivity in accounting runs not only internally but also to the flow with the outer organization's environment resulting in the clients, vendors, and other related organizations and the legislation institutions. The communication with the external stakeholders is also crucial for Partnership development, financial questions, and the overall adherence to the financial rules and regulations. There is a requirement for finance professionals to shift the approach towards external relations in a hybrid work model in the most effective manner as face-to-face communication with key stakeholders may be limited in order to lessen contact with external parties and to maintain relations and professional levels.

#### 3.3 Isolation and work-life balance

It is a fact that hybrid work causes social isolation and a number of social interactions, which can have adverse effects on employee's well-being and job satisfaction. Mainly for those employees who appreciate teamwork and social interactions with their colleagues, they can experience feelings of social isolation due to the distance and lack of opportunities to meet their co-workers face-to-face. Mosquera et al. (2022) found that social interaction at work is crucial because social disconnectedness may cause low work engagement and job satisfaction. Formal communication that does not include interactions outside working hours can lead to feelings of loneliness because people cannot easily interact with their colleagues and build interpersonal relationships as easily as they would if they were in the office.

Moreover, workers' work-life balance can be disrupted as the boundaries between the workplace and home or social life can be merging in the context of hybrid work. In some cases, there are no precise distinctions between working time and free time which makes it challenging for a person to set limits and leave work responsibilities behind. This means that stressing over work communication and tasks repeatedly, may cause feelings of being constantly 'on call'; and subsequently, frustration, exhaustion, and dissatisfaction at the workplace. According to Irawanto et al., (2021) arguments regarding extended connections leading to an increased number of conflict types stress that general contentment and effectiveness are negatively influenced and point to the necessity of work-life balance for creating decent psychological conditions and satisfaction with job responsibilities.

#### 4.0 RECOMMENDATION

# 4.1 Develop Clear Policies

Defining the procedures for working in a partially remote environment is the key to success. To maintain smooth communication processes within teams, the standing should contain information concerning the choice of communication tools, reaction time, and rules for video conferencing (Summerfield, 2022). It is always important to set up rules that facilitate communication so that employees: have timely access to information they need regardless of their location. Further, the companies require effective data security policies to protect the intellectual property and ensure data privacy in a hybrid model. These guidelines ensure that organizational data is secure and the risk of cyberattacks are minimized through the regulation of data access, storage, and sharing (Iqbal, 2021).

Additionally, some specific collaborative processes should regulate to engage employees, encourage teamwork, and foster creative thinking and innovation while working in different environments. These policies should outline the best practices for engaging social media apps for real-time collaboration, group messaging, project management, and idea generation for increasing efficiency of dispersed teams and enhancing group outcomes. Organizational structure for employee communication promotes sharing of ideas further supporting teamwork between employees working from home and those who are in the office (Knight et al., 2022). However, it is crucial to design appropriate performance evaluation policies for the hybrid work model for analyzing the productivity, engagement level, and performance and effectiveness of the employees.

It is important to design holistic policies for hybrid working situations, but it is crucial to adopt a more systemic approach towards the configuration of work relationships in both remote and office settings. Other participants include HR professionals, IT specialists, managers, and supervisory staff, to determine the organizational needs and demands of the policy formulation. It is possible to develop pure, pragmatic policies that are imbued with an appreciation of structure, teamwork, and performance by combining a range of employees' viewpoints and skills (Lopez, 2020).

In conclusion, clear policies contribute to enhanced productivity, employee satisfaction, and organizational success in a hybrid work landscape.

#### 4.2 Promoting Communication

Effective communication is a crucial aspect in organizations that operate in a setting where some employees work remotely while others are in the office. To ensure effective communication between remote and in-office employees, it is advisable to schedule new virtual meetings from time to time and ensure that there are always accessible communication channels. Namely virtual meetings offer a way of getting together in real time to create, discuss and solve problems (Summerfield, 2022). Thus, it becomes important to set regular intervals for these meetings to keep the teams consistent with the projects, goals and objectives making the overall productivity and teamwork better. Lastly, the usage of open channels of communication like the instant messaging app or e-mail means that there is always some form of communication going around making the team members feel connected and in the loop (Iqbal, 2021).

Implemented virtual meetings remain the key to effective collaboration within a team in the context of implementing a hybrid work model. These meetings can be valuable for the group as they allow team members to discuss the state of work, how certain challenges were solved, or coming up with ideas together. According to Knight et al. (2022), having frequent virtual calls also creates a sense of unity within the members, hence more frequent because of limited physical interactions. With the adoption of progressive virtual meetings with a group, organizations would be able to develop a strong communication platform, collaboration and shared responsibility thus enhancing the teams' performances.

Furthermore, there is the need to provide communication channels that are open to ensure that team members are active and informed when working remotely (Anand &; Acharya, 2021). These include the ability to use applications like zoom or Microsoft Teams to quickly message a team member and ask a question or seek clarification on something that has been discussed. These channels help avoid numerous isolated communication islands and create a culture of openness and easily accessible information (Statistics on Workplace Communication in 2023). With the help of these communication tools, and by defining the rules of their application, organizations can cause the stimulating communication environment for working in the hybrid and office models efficiently.

In conclusion, promoting communication through regular virtual meetings and open communication channels is essential for maintaining team cohesion in a hybrid work environment. By prioritizing communication strategies that facilitate information sharing, connection, and transparency, organizations can create a supportive communication culture that empowers employees to thrive and succeed, regardless of their work location.

#### 4.3 Promote Social Interaction and establish boundaries.

Promoting social interaction and establishing boundaries are crucial strategies for enhancing employee well-being and job satisfaction in hybrid work environments. It is possible to schedule virtual team-building activities, online social activities, and reward programs that enable the hybrid employees to feel that they are still part of a team. These activities create platforms whereby team members can meet, work together as well as develop working relationships from a distance. Knight et al. 's (2022) also explain how social interaction is crucial in engagement and cooperation, especially since virtual team-building activities improve the morale and job satisfaction of employees. Thus, by providing the opportunity for social interactions and team-building activities in the context of hybrid work, organizations can enhance relationships, increase motivation, and foster collaboration among teams.

Moreover, it is critical to define limits to create a successful working model in the context of hybrid work and avoid overwork. Forcing the employees to set goals and objectives concerning working hours and making it a practice to adhere to these working hours and taking breaks in between also helps draw lines between work and personal issues. Irawanto et al. (2021) also highlight that work-life balance contributes to psychological benefits and job satisfaction as well as demarcation of work and personal life to avoid work stress and burnout (Iqbal, Khalid, &; Barykin, 2023). To sustain high performance of employees in a hybrid work arrangement, it is crucial for organizations to allow employees to set routines, engage in self-care activities, and avoid working during off-hours.

Arranging themed events or games, including virtual coffee breaks or working on common projects, is also a good way to introduce the hybrid employees to each other. These activities allow members of the teams engaged in virtual work to interact on informal bases, exchange experiences and build relationships. Ensuring that individuals in an organization interact and work in groups, improves the organizational culture, through enhancing communication, support and collaboration (Haas, 2023).

Besides, social events are also crucial in recognising and rewarding the contributions of hybrid employees through recognition programmes. Adapting recognition programs like conducting virtual award ceremonies, incorporating shout-outs in meetings, and writing handwritten notes all help in enhancing morale and productivity. According to a study by Galanti et al. (2021), acknowledgement has been found to enhance job satisfaction and organizational commitment, and thus, it is recommended that employees be recognised for their performance. Organizations should therefore acknowledge and reward hybrid

employees to maintain a culture of appreciation and support and also to boost their performance and retention.

Another promotion strategy is to help employers set clear boundaries between work and home to avoid burnout in a hybrid work model. Offering recommendations on possible working hours, rest, and time management during which it is forbidden to perform job-related tasks can contribute to the reduction in burnout rates and increase the general well-being of individuals. In this way, organizations that help employees manage them and their families create healthy boundaries for work can develop a culture of well-being, and resilience for employees working in hybrid works (Statistics on Workplace Communication in 2023).

Therefore, effective communication and supporting team-building activities and recognition for employees are crucial for improving their well-being and job satisfaction in the context of a hybrid work model, where they need to set proper boundaries between work and personal lives. Therefore, hybrid work arrangements can be used to create opportunities for social interaction and recognition, team building and appreciation to enhance the sense of belonging among employees. Enabling employees to manage boundaries and limit working time and availability during personal time can also promote the wellbeing of employees. Therefore, by focusing on social interaction and boundaries, it is possible to develop a mutually beneficial hybrid work culture within organizations for employees' engagement, satisfaction, and success.

#### 5.0 CONCLUSION

In conclusion, the accounting industry in Malaysia is moving towards the hybrid working model due to employees' preferences as well as the necessity to maintain and develop a competent staff. Hybrid working has impacted the traditional work environment of the organizations which in turn is putting pressure on the companies to rethink their approach towards attracting and keeping the talent on board. Companies that adopt hybrid working approaches can also consider themselves as employers of choice and improve employees' satisfaction. The dynamic nature of the environment that is characteristic of the modern business world calls for purposeful effort towards creating a culture that is conducive to the attainment of organizational goals with regards to flexibility, self-organization, and overall health of employees.

Although it is stated that hybrid working means that employees can attract the best talents and increase employees' satisfaction, it is crucial to measure the negative aspects of this type of working, including communication barriers, problems with team cohesiveness, and the inability to track employee productivity. Also, not all industries or roles are suitable for the hybrid working model, which could result in inequality in staff satisfaction and turnover.

In conclusion, the management of remote and office work is vital for any company as it determines its efficiency and productivity. Organizations need to consider their requirements and the possible issues that may be faced when adopting a hybrid working model. Thus, prioritizing communication, supporting employees' teaming, and providing efficient tools for monitoring, the companies can cope with the challenges of hybrid working and develop an environment that would be beneficial for both employees and employers. In conclusion, a proper and effective approach to the implementation of a hybrid work model can result in the increased engagement and satisfaction of the employees, thus laying a foundation for the organization's sustainable success in the context of the modern and constantly evolving business environment.

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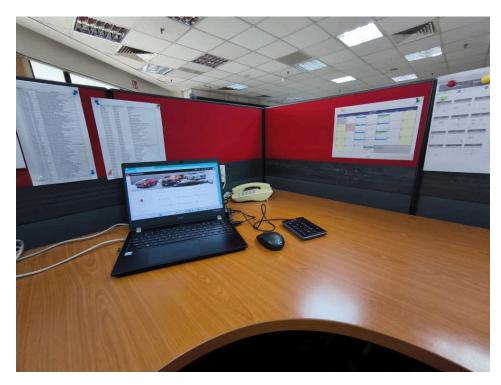
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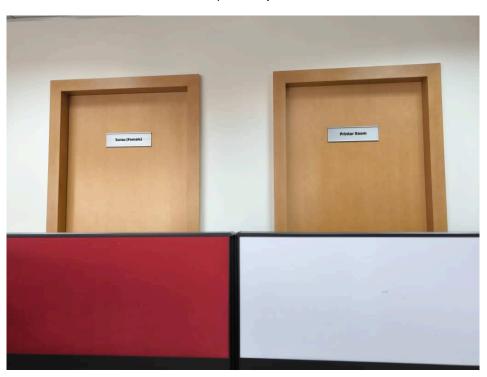
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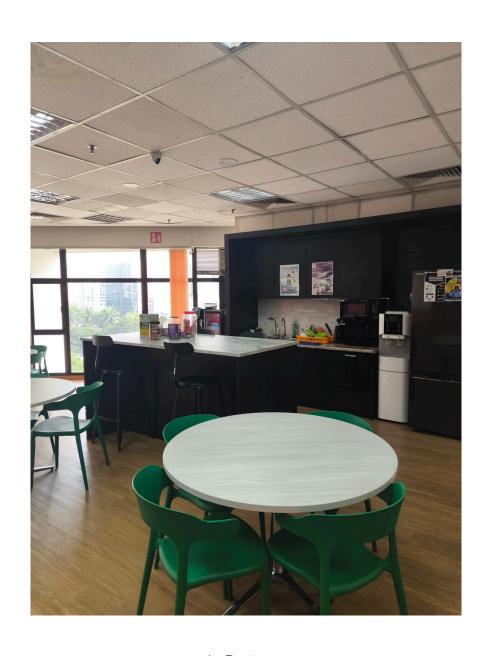
# 7.0 APPENDICES



a) Workplace



b) Prayer room & Printer Room



c) Pantry