



اَبُو سَيِّدِي بَاتِي كُونُو لَوِي كِي مَارَا
UNIVERSITI
TEKNOLOGI
MARA

**FACULTY OF CHEMICAL ENGINEERING
DIPLOMA IN CHEMICAL ENGINEERING (EH110)**

INDUSTRIAL TRAINING (CHE353)

INDUSTRIAL TRAINING REPORT

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LI Duration : 22nd March 2021 – 15th July 2021 (17 weeks)

Supervisor : Mr. Lee Sze Teck
Company : LST Business Management Services
Company Address : 78A-1, Lorong Haruan 5/4, Oakland Commerce
Square, 70300, Seremban, Negeri Sembilan.

Visiting Lecturer : Dr Nur Farhana Mohd Yusof

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1.0 INTRODUCTION

Industrial Training (CHE353) is the final course subject in Diploma of Chemical Engineering at Universiti Teknologi MARA (UiTM). In order to complete their diploma requirement, students must undergo industrial training with a minimum of 17 weeks to fulfill a total of 7 credit hours.

Students are required to provide documents such as a cover letter, resume, and student confirmation status letter for applying for an internship at any company. After getting an offer from the company, they need to send an acceptance letter before undergoing industrial training.

The objective of this subject is to give students the experience of the actual working environment and to gain practical knowledge and skills before stepping into real working life. From this industrial training, the student will also develop their skills in communication, teamwork, time management and others.

Due to the pandemic COVID-19 and Movement Control Order (MCO), most companies that I apply do not take practical students to undergo internship at their company. I have tried more than 70 companies related to chemical engineering field, but and have been rejected by almost all companies.

But fortunately, I also can do internship in different field based on an elective subject that I learned in Semester 5, which is accounting. I have decided to undergo my internship in accounting and audit department. My job scope of this department is doing a document filing system, data entry using software and analyzing the report.

2.0 CONTENTS

2.1 ORGANIZATION CHART AND HISTORY OF THE COMPANY

2.1.1 Organization chart

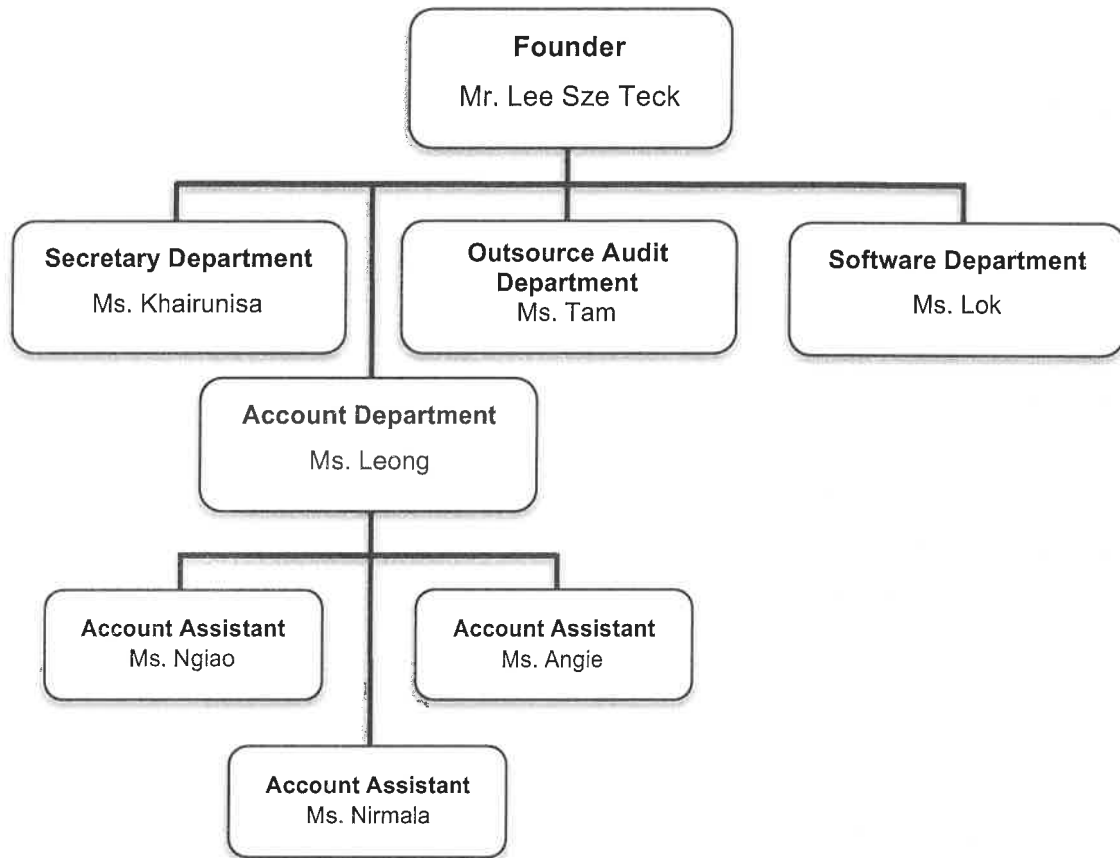


Figure 1. Organizational Chart at LST Business Management Services

2.1.2 History of the company

LST Business Management was established on year 2014 located at 78A-1, Lorong Haruan 5/4, Oakland Commerce Square, 70300, Seremban, Negeri Sembilan. The business activities involving in Outsourcing Audit services, Accounting services, Company Secretary services and Software dealer & support services.

The founder named is Mr. Lee Sze Teck and he had a ACCA qualification and more than 15 years experience in the industries of Auditing, Taxation, Accounting, Company Secretary and as well as Accounting software.

The company mission is to provide exceptional financial and professional services while maintaining the very best of integrity and professionalism. Other than that, this company aim to fulfill the present and future needs of clients and help them to cultivate long-term success and also to ascertain trust and loyalty between staff members, partners, and the therefore the firm's clients.

Next, the company vision is to be regionally known as the accounting firm of choice for providing comprehensive financial and professional services to individuals and businesses alike while providing a working environment where staff members can grow and achieve in the industry. This company also wants to still grow their quality client base and be the preferred accounting, taxation, business advisory, superannuation and financial management advisory firm in the Seremban for their clients and employees alike.

Last but not least, the company objection is to provide internal and external training to any or all employees and update latest information which given or announced by government, authority and then on. And therefore the employees can gain the knowledge and deliver the proper information to their value client.

2.2 PROCESS FLOW

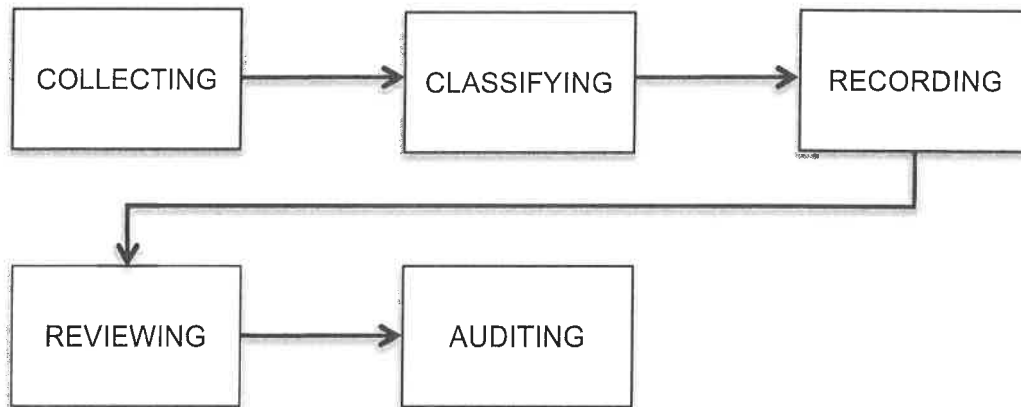


Figure 2. Process flowchart at accounting department

2.2.1 Collecting

Collecting is a process where clients will come to the company and bring all their company documents to get accounting services from the company. Clients are often advised to bring a complete document to make the accounting process runs smoothly. Ms. Leong will handle the document collecting process such as check and record every document sent by the client.

2.2.2 Classifying

Classifying is the process of sorting documents into orderly and categories, for example, receipts, payments, purchases and sales before key in the data in the system. Each of the documents also need to sort by date and monthly. After done sorting orderly, it will be proper filing in the file with a label for each category.

2.2.3 Recording

After filing, all the transaction will be recorded in accounting software, which is Million Accounting System. Then, the total of transaction will be show to the appropriate account in the ledgers, for example, General Ledger, Sales/Debtors Ledger and Purchases/Creditors Ledger. At the end of the month or at the end of accounting period, a trial balance and financial statement are prepared. Financial statements include the statement of profit or loss.

2.2.4 Reviewing

To ensure quality of the services provided, Mr Lee Sze Teck will review the financial statements that were prepared by the accountant. He will check whether or not transactions have been recorded correctly in the accounting system. Adjustments have to be made if there are errors before doing auditing.

2.2.5 Auditing

Auditing is the process of evaluation of financial statements of the company to make sure that the financial reports are accurate representation the transaction that the company is claiming. After financial statement has been prepared completely, then the auditor will go audit client's company.

2.3 WEEKLY ACTIVITIES

The working hour while I was working as an accountant is 9 hours every day for a total of five days (Monday to Friday) with a total of 45 hours per week. Below is the timetable of working hour that provide to me according to the standard office hour.

Working Time	Lunch Hour	Working Time
9.00 A.M – 1.00 P.M	1.00 P.M – 2.00 P.M	2.00 P.M – 6.00 P.M

Table 1. The working hour as intern from Monday to Friday

Week 1 (22nd March 2021 – 26th March 2021)

On the first day, I was reporting duty to Mr. Lee Sze Teck, the founder of the company and also my supervisor. I was given briefly explained about the company, the account and audit department itself, and being introduced to others employees. The first task that I received was to do filing documents to understand about accounting process. I do filing documents for Perniagaan Perabot Kim Yew for the year 2020 and Long Men Ke Chan for year 2020. Other than that, I also learned how to do a data entry in software, which is Superior Taxcomp software on my first week of internship.

Week 2 (29th March 2021 – 2nd April 2021)

For the second week, I do analysis data for Sterling Glory Sdn. Bhd. and Aerial Mix Sdn. Bhd. in excel to show the error from the EA form that had been sent by the client. The purpose of this analysis data is show and asked the client to make a correction to the EA form. Next, I do key in data from the EA form in the Superior Taxcomp software for Puteramer Enterprise and also do filing document for Tynehealth Pharmacy.

Week 3 (5th April 2021 – 9th April 2021)

From the previous task, I continue filing document for Tynehealth Pharmacy on Monday until Wednesday. For the next day, I got new task which is I need to do some adjustment from the previous analysis data.

Week 4 (12th April 2021 – 16th April 2021)

I have been given a task do the EA form summary from the previous data analysis in excel and sent to Ms. Ngiau before clients came to the office. From Tuesday until Friday, I do filing document for SV Curtain Trading.

Week 5 (19th April 2021 – 23rd April 2021)

This week, I do the data entry in excel for EMSI Falah Enterprise for the year 2020. I key in all their employee's salary from January 2020 until December 2020. I also helped Ms. Nirmala to do filing document before Ms. Nirmala do the accounting.

Week 6 (26th April 2021 – 30th April 2021)

After the client was done doing correction based on my analysis data, I key in all the data in Superior Taxcomp for their company. I also managed to learn new thing, which is do accounting by key in the client's company transaction in Million Accounting System software. My first account is for Bina Bumi Era Sdn Bhd. After I finished do the accounting, I sent it the account to Mr Lee to check it.

Week 7-9 (3rd May 2021 – 21st May 2021)

For week 7, I do filing document for Wei Hong Rewiring Trading before the key in their company's account. For week 8 and week 9, I key in all the petty cash, payment voucher and bank statement. Ms. Leong and Ms. Lok helped me a lot when I do this accounting. After finishing key in, I submit the account to Ms. Lok for reviewing.

Week 10 (24th May 2021 – 28th May 2021)

This week, I do the filing document for Perniagaan Perabot Kim Yew for the year 2021. I started with segregated all documents based on their categories. After segregate the documents, I will sort it by date and monthly. Lastly, I will compile it in the file with a label for each category. On Friday, I do the filing document for Suey Soo Sdn Bhd for the year 2019.

Week 11-12 (31st May 2021 – 11th June 2021)

I continue filing the documents for Suey Soo Sdn Bhd for the year 2019 and year 2020. Since the Movement Control Order (MCO) was extended, my boss asked me to work from home on 1st June 2021. Because of that, I bring all the documents with me. In week 12, I started with a new task, which is doing accounting for Suey Soo Sdn Bhd for the year 2020. I managed to key in all the purchase invoices with some helped by others accountant. Ms. Lok helped me to download the Million Accounting System software on my laptop using AnyDesk.

Week 13-14 (14th June 2021 – 18th May 2021)

I continue doing accounting for the previous company. I key in all the petty cash and do the bank reconciliation. After I complete key in account in the system, I send it to Mr. Lee to review. Next, I started filing Long Men Ke Chan documents from the month January 2021 until March 2021.

Week 15-16 (28th June 2021 – 9th July 2021)

In week 15, I complete do filing document from the previous company for the month April 2021. I finished it with compiled all the documents from January 2021 until April 2021 in a file. Next, I have been asked to do the account for the company. Before doing the accounting, Ms. Lok helped me to update the new version of the Million Accounting System. I have done key in purchases invoice and petty cash for the month January until April in week 16.

Week 17 (12th July 2021 – 15th July 2021)

I complete key in all the transaction documents for Long Men Ke Chan for the January 2021 until April 2021. On the last day, I had met my supervisor for the last time to get a sign for my logbook and sent back all the documents to the office. I also thanked him for the opportunity that have been given and the guidance throughout this internship period.

2.4 DESCRIPTION OF TASK ASSIGNED (MINI PROJECT)

As an intern in the Account and Audit Department, I was assigned to a task of preparing accounts for enterprise and limited companies using Million Accounting System software. This mini project was monitored by my supervisor, Mr. Lee Sze Teck and guided by Ms. Leong and Ms. Lok.

Mostly client will come to office to seek the services of accounting and audit for their company. The preparation of accounts is needed by clients at LST Business Management Services because most clients are aware that updated financial statements will be the proof of their company achievement. It keeps their information neatly organized for tax purposes and wants to see balance sheets and profit and loss statement.

2.4.1 Task assigned: Prepare accounts for enterprise and limited companies

Accounting can be defined as the art of classifying, recording and summarizing transactions and business events in monetary terms and interpreting the results for the particular financial year. The first step in the accounting process starts with the recording of business transactions, which are taken from 'source documents'. The transactions are then recorded in the appropriate books of prime entry such as Cash Books and Journals. The amount will be shown to the account in ledgers after the transactions have been recorded in journals. The trial balance is prepared at the end of the month or at the end of an accounting period. Then, adjustments have to be made if there are errors and also made at the end of an accounting period. Finally, information from the list of balances in the trial balance can be used to create the financial statement.

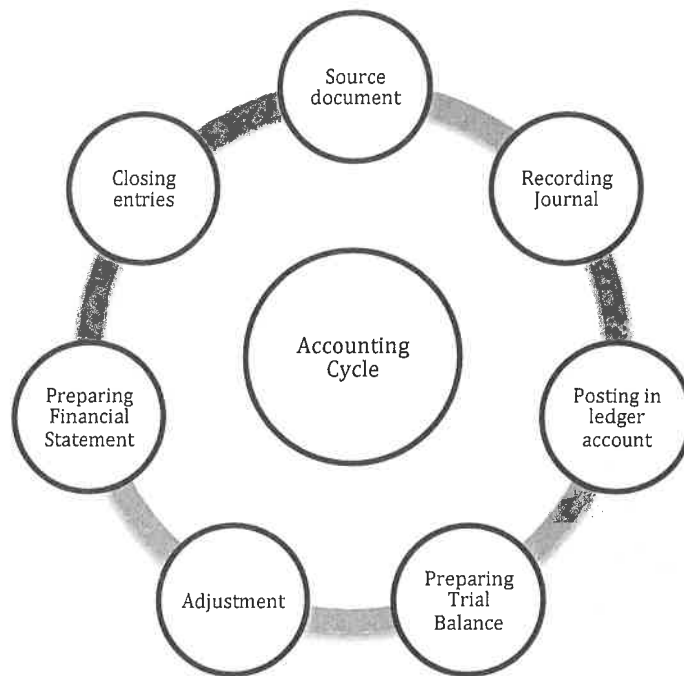


Figure 3. The standard accounting cycle

The Million Accounting System is the effective software that had been introduced at LST Business Management Services. It is simple and easy software to key in the transactions, as compared to manually recording transactions, which is more difficult. It takes several days for me to learn about the Million Accounting System and remember several procedures in the process under supervision.

The task given using Million Accounting System software overall play parts in cash book entry, and preparing draft for trial balance and financial statement. It is a clearly steps on how to do the costing and resolve the inequality of financial statements. The procedures that are being carried out are as follows:

1. Login to Million Accounting System in PC



Figure 4. Main screen to log in

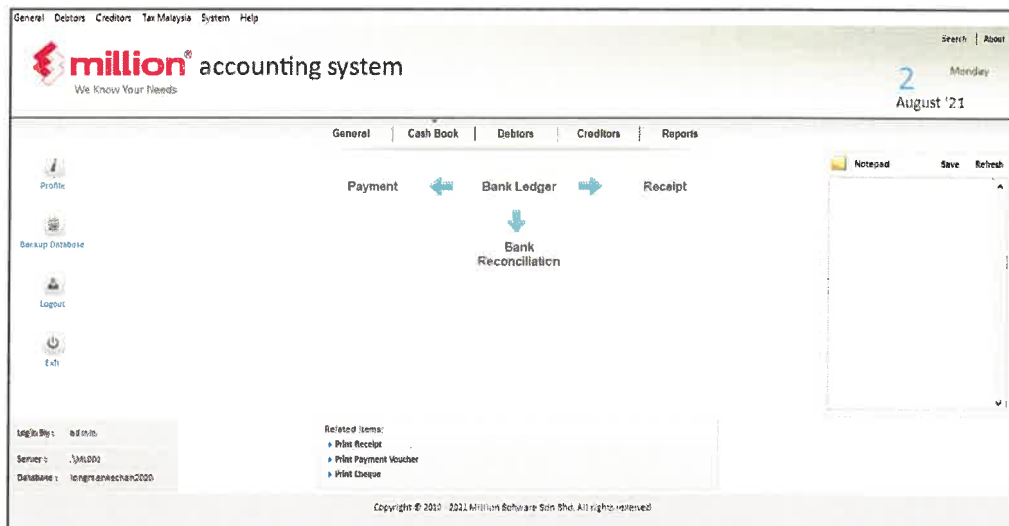


Figure 5. Main Screen once logged in

- The front page appears main menu that helps user to easily access different modules and its features quickly.

2. Generate sample on General Ledgers

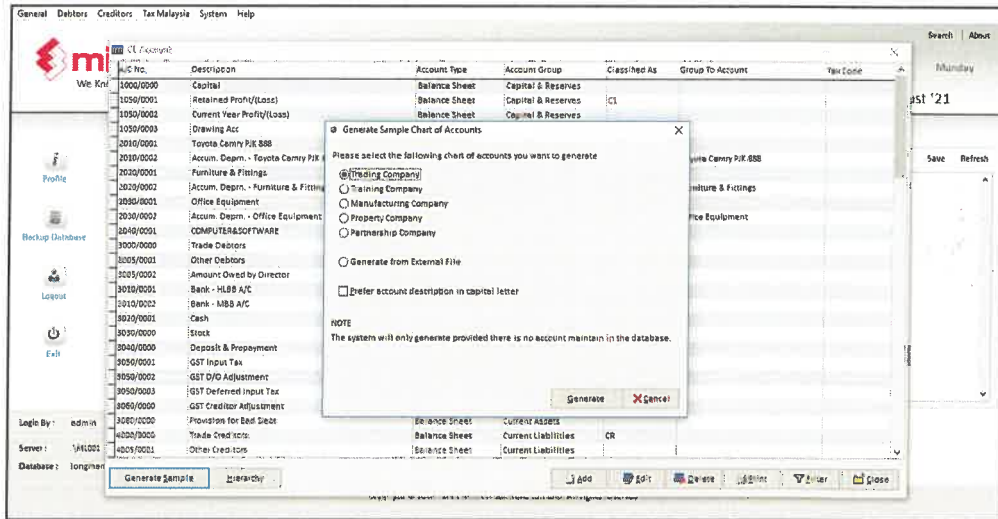


Figure 6. View for generate sample on General Ledgers

- For the second step, Million Accounting System users do not have to General Ledgers manually. The user can generate sample for easier use.
- This is the step how to generate a sample:
Open General Ledgers > Generate Sample > Choose company > Generate > Save
- After doing that, all the main account will be shown on the General Ledgers.

3. Set the month and year for accounting period

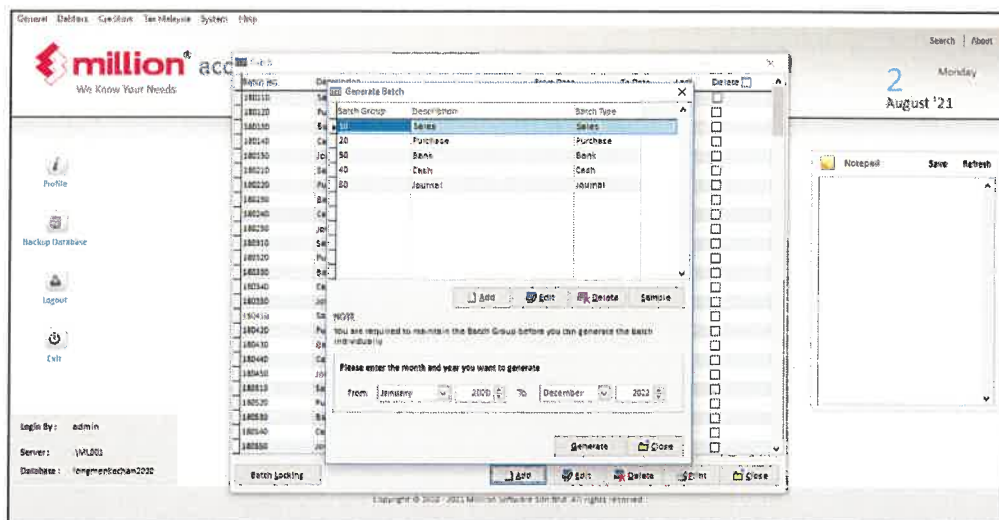


Figure 7. The setting of transactions month and year

- Open Batch > Batch Locking > Choose month and year > Generate > Save
- Users need to choose month and year based on the accounting period of the company. By doing this, any transactions that falls out this date range will not be acceptable to record even if user tries to add.

4. Create creditor or debtor invoices

Date	A/C No.	Name	Description	Reference No.	Amount
31/12/2020	4000/7002	TP Multi Food Marketing Sdn Bhd	Purchases	INV-55111	5,139.51
31/12/2020	4000/0001	Lim Chee Hong	Purchases	DEC 20	784.18
30/12/2020	4000/7002	TP Multi Food Marketing Sdn Bhd	Purchases	INV-55105	5,551.25
30/12/2020	4000/0001	Lim Chee Hong	Purchases	DEC 20	705.00
29/12/2020	4000/7002	TP Multi Food Marketing Sdn Bhd	Purchases	INV-55302	93.25
29/12/2020	4000/7002	TP Multi Food Marketing Sdn Bhd	Purchases	INV-55296	935.00
29/12/2020	4000/5006	SSN MARKETING SDN BHD	Purchases	INV-52012-1420	1,868.00
29/12/2020	4000/0001	Lim Chee Hong	Purchases	DEC 20	764.00
28/12/2020	4000/7002	TP Multi Food Marketing Sdn Bhd	Purchases	INV-55292	1,419.10
28/12/2020	4000/0001	Lim Chee Hong	Purchases	DEC 20	890.00
27/12/2020	4000/7002	TP Multi Food Marketing Sdn Bhd	Purchases	INV-55191	82.58
27/12/2020	4000/0001	Lim Chee Hong	Purchases	DEC 20	734.00
26/12/2020	4000/7002	TP Multi Food Marketing Sdn Bhd	Purchases	INV-55183	823.27
26/12/2020	4000/0001	Lim Chee Hong	Purchases	DEC 20	820.00
25/12/2020	4000/7002	TP Multi Food Marketing Sdn Bhd	Purchases	INV-55182	91.35
25/12/2020	4000/7002	TP Multi Food Marketing Sdn Bhd	Purchases	INV-55181	1,517.40
25/12/2020	4000/0001	Lim Chee Hong	Purchases	DEC 20	722.69
25/12/2020	4000/7001	Pinnacle Foods (M) Sdn Bhd	Purchases	20231020122517	184.80
25/12/2020	4000/7001	Pinnacle Foods (M) Sdn Bhd	Purchases	20231020122419	1,692.10
25/12/2020	4000/7001	Pinnacle Foods (M) Sdn Bhd	Purchases	20231020122416	156.60
25/12/2020	4000/7001	Pinnacle Foods (M) Sdn Bhd	Purchases	20231020122418	871.28
24/12/2020	4000/0001	Jasmine Food (Seremban) Sdn Bhd	Purchases	N447625	2,550.00
24/12/2020	4000/0001	Jasmine Food (Seremban) Sdn Bhd	Purchases	N447625	1,870.00

Figure 8. All creditors invoices recorded

- All the creditor or debtor invoices need to key in the system before key in transactions in receipt or payment to make sure that the transactions recorded is tallied in cash book entry.
- Open Purchases Invoice > Click 'add' > Select account correctly > Type reference number > Key in the amount > Save
- All steps are continuously repeated until all the creditors or debtor invoices are recorded.

5. Start key in receipt or payment voucher using cash book entry

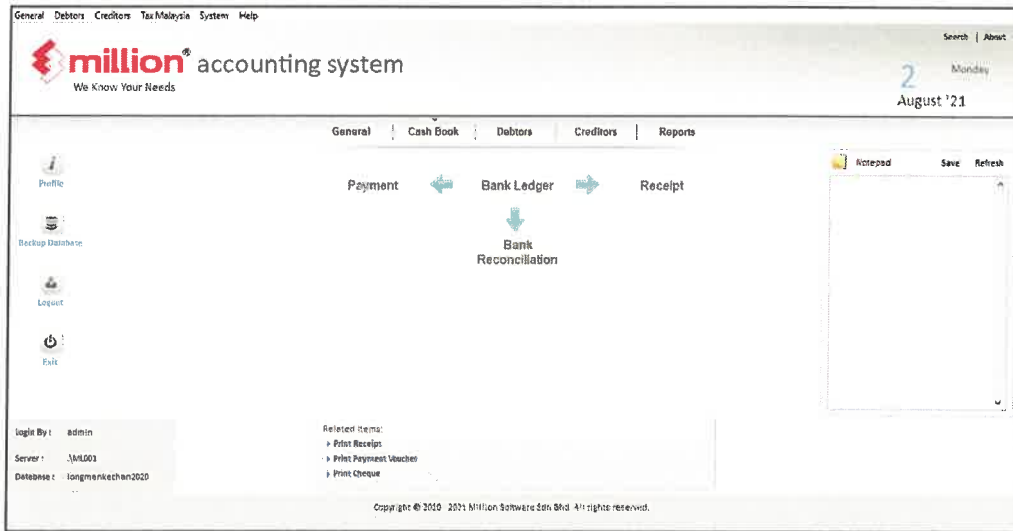


Figure 9. Main page for cash book entry

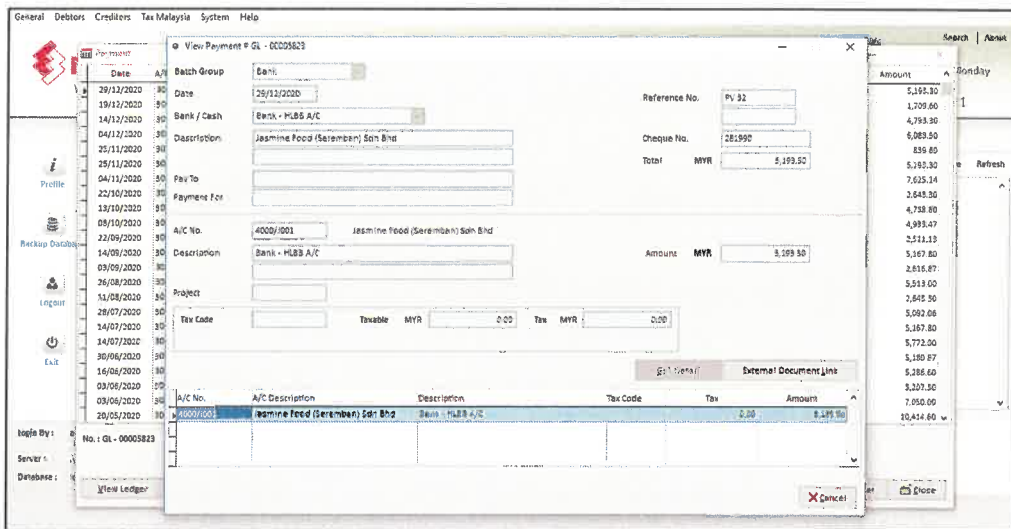


Figure 10. View to key in payment voucher

Date	A/C No.	Name	Description	Reference No.	Cheque No.	Amount
31/12/2020	5000/0001	Cash	Lim Chee Hong	PC 1461		22,273.00
31/12/2020	5002/0001	Cash	TF Multi Food Marketing Sdn Bhd	PC 1437		6,670.70
31/12/2020	5122/0001	Cash	SVARIRAT RIA HONG	PC 1447		432.00
31/12/2020	5020/0001	Cash	Purchases	PC 1479		2,358.00
31/12/2020	5020/0001	Cash	PERNIAGAAN FOOK KEE ASIA S/B	PC 1427		125.00
31/12/2020	5020/0001	Cash	LAW WAI CHEONG	PC 1281		118.50
31/12/2020	5020/0001	Cash	KKH FRESHMART S/B	PC 1213		67.00
31/12/2020	5020/0001	Cash	DELONIX CORPORATION	PC 1148		24.00
31/12/2020	5020/0001	Cash	CHAI KOK SIONG	PC 1091		105.00
30/12/2020	5020/0001	Cash	SDS TOP BAKER SDN BHD	PC 1483		2,158.25
30/12/2020	5020/0001	Cash	PERNIAGAAN FOOK KEE ASIA S/B	PC 1428		125.00
30/12/2020	5020/0001	Cash	LOON FATT FRUITS S/B	PC 1327		95.00
30/12/2020	5020/0001	Cash	LAW WAI CHEONG	PC 1285		118.50
30/12/2020	5020/0001	Cash	KKH FRESHMART S/B	PC 1176		2,337.00
29/12/2020	5020/0001	Cash	TF Multi Food Marketing Sdn Bhd	PC 1536		6,110.05
29/12/2020	5020/0001	Cash	SSN MARKETING SDN BHD	PC 1461		1,968.00
29/12/2020	5020/0001	Cash	PERNIAGAAN FOOK KEE ASIA S/B	PC 1429		125.00
29/12/2020	5020/0001	Cash	LOON FATT FRUITS S/B	PC 1328		190.00
29/12/2020	5020/0001	Cash	LAW WAI CHEONG	PC 1279		114.50
29/12/2020	5020/0001	Cash	KKH FRESHMART S/B	PC 1214		100.85
29/12/2020	5010/0001	Bank - HUBB A/C	Jasmine Food (Seremban) Sdn Bhd	PV 32	281990	5,193.50
29/12/2020	5020/0001	Cash	DELONIX CORPORATION	PC 1147		135.00
29/12/2020	5020/0001	Cash	97 SPEEDMART	PC 1099		53.80
			Lim Chee Hong			1,556,184.07

Figure 11. All recorded in cash book entry

- Figure 11 shows there are two types of document to be key in into the cash book entry, on the right side next to the bank ledgers is for receipt voucher and on the left side is for payment voucher.
- This is the step to key in payment voucher made by the company:
Type a date of payment made > Select type of payment (Bank/Cash) > Type the payment description > Type reference and cheque number > Select the account > Key in the payment amount > Save
- All steps are continuously repeated until all the transactions are recorded.
- Confirming the balance in ledger report is tally with balances in bank statement every month.

6. Print out all ledgers, trial balance, profit and loss account and balance sheet

- Ledgers, trial balance, profit and loss account, and balance sheet need to print out or prepare a draft on Microsoft Excel Sheet to be reviewed by Mr. Lee Sze Teck. The responsibility is to be honest and careful while preparing it a part of management account.

2.4.2 Conclusion

To sum up, management account is prepared for the enterprise and limited company. This management account is to help client maintain and balance accounting records are one of the vital parts of their business, whether it is large or small, a start-up, or a long-standing business. When things are financially unstable, good accounting records can provide answers as to what changes to make or what to do away with, in order to keep business growing and prospering.

For this mini project, I was assigned to do accounting for Bina Bumi Era Sdn. Bhd., Wei Hong Rewiring Trading, Suey Soo Sdn. Bhd. and Long Men Ke Chan Sdn. Bhd. I learned that how important to key in the transaction correctly for the client's company. I also I learned how to use the Million Accounting System and it takes me several days to remember the procedure while doing the task. Without helped and guided by accountant in the company, it is hard for me complete doing this task.

3.0 CONCLUSION

Even though I did not get a chance to do practical training in chemical engineering field, but I gained a lot of working experience during this internship period. The experience that I face during this internship journey had taught a lot of real working life, such as how to adapt a new thing quickly and be more confident.

My communication skills improved as I learned to solve the issues with the expertise or senior employees for help. With this skill, I managed to do my work successfully and be more productive while working. I also develop my soft skills such as teamwork skills, problem solving and also time management. Other than that, I got to learn new thing, which is the software that I never use before.

This internship period was a good experience for me and I am glad that I meet a very helpful and kind people in the company. I really hope the experiences that I gain, will be applied in my future career and also built a good identity for me.