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UNIVERSITI
TEKNOLOGI
MARA

INDUSTRIAL TRAINING REPORT

**PERTUBUHAN PELADANG KAWASAN
MANJUNG SELATAN**



**BACHELOR OF BUSINESS ADMINISTRATION (HONS) FINANCE
FACULTY OF BUSINESS AND MANAGEMENT UITM PERLIS**

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EXECUTIVE SUMMARY

This report has been divided into a few parts that can be explained by how my internship has been doing. Currently, I am doing an internship at Pertubuhan Peladang Kawasan Manjung Selatan. In this report, first it has my resume, which has been sent to the company to review my resume. Secondly, it will be explained the company's profile and it has been highlighted the company's background, mission, vision, and objectives, their activities, and the products and services they have been offered. Thirdly, I will explain the training reflection, which is operation hours, the activities I am doing during my internship and my experience. Then it also has industry analysis and company analysis. Industry analysis will explain which sector my internship company stayed in and why they have the sector. For the company analysis, it will explain the 3 ratios, such as dividend payout ratio, dividend yield and dividend per share. The company analysis in this report is to know how the situation and the problems of the company toward that 3 ratio. Lastly, the discussion and recommendation was to explain the financial performance of the net income, dividend payout ratio, dividend yield and dividend per share.

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EXTRA CURRICULAR ACTIVITIES

JAWATAN KUASA PUSAT ISLAM / 2016

- Sekeretiari

PROGRAM MINGGU TAXATION / 2019

- Participant

PERTANDINGAN KAWAD BOMBA / 2015

- Participant

KADET REMAJA SEKOLAH / 2015

- Naib Pengerusi

RUMAH SUKAN SEKOLAH / 2015 - 2014

- Bendahari
- Setiausaha

REFERENCE

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PART 2: COMPANY PROFILE

COMPANY'S BACKGROUND

Pertubuhan Peladang Kawasan (PPK) Manjung Selatan is the name of the organisation that did the internship. The headquarters of the organization are in Manjung, Perak. PPK is an organisation with locations in every state that makes it easier for customers to conduct business. PPK Manjung Selatan is open Monday through Friday from 8 a.m. to 5 p.m. During business hours, the staff handles all of the organization's activities, such as distributing frozen chicken to their supplier every Tuesday through Thursday, and customers can come in for a few transactions. Most of the customers at PPK Manjung Selatan were members of the organisation, which made it easier for them to start a business. To join, customers must pay RM102 and are eligible for PPK subsidies.

PPK Manjung Selatan has 4 missions that they apply to their organization, which is, first, to be a strong and financially sound body of farmers' organizations. Secondly, become an independent business body and be able to diversify sources of income. Next, advance the economy and society of the members of the organization. Lastly, implement the transformation of the agricultural sector to a more modern and commercial agriculture. The vision of PPK Manjung Selatan is to make PPK Manjung Selatan a viable and competitive farmers' organization while providing quality and effective services to its farmer members.

PPK Manjung also has their own objective for their organization, which is to improve economic and social standards, increase knowledge and skills, increase yields and incomes, and improve the quality of life of members as well as create a progressive, independent, prosperous, and integrated farming community. This objective is to help PPK Manjung Selatan know what they want to do and should do in the future without any compilation.

Background Establishment

Pertubuhan Peladang (PPs) was established under the Farmers' Organizations Act 1973 (Act 109). Pursuant to Section 7 (3) of the PP Act 1973, the Director General of LPP as the Registrar of PPs, has delegated part of his powers to the Permanent Secretary, Ministry of Agricultural Modernization Sarawak for the State of Sarawak, the General Manager of Lembaga Kemajuan Pertanian Muda (MADA) and the General Manager of Lembaga Kemajuan Pertanian Kemubu (KADA), except the power to establish, register, suspend and dissolve PPs. The performance of PP is under the supervision of LPP only, which involves the National Farmers Organization (NAFAS), 14 Pertubuhan Peladang Negeri (PPN) and 279 Pertubuhan Peladang Kawasan (PPK).

PPK Manjung Selatan was founded on January 16, 1975. PPK Manjung, like other PPKs in Perak and other Malaysian states, has been performing more activities to enhance its organisation since its inception. PPK Manjung has provided 15 people to assist with future expansion, with half of the organisation being government and the other half being private sector. As a result, the success of the Malaysian government determines the majority of organisational activities.

Organizational Structure

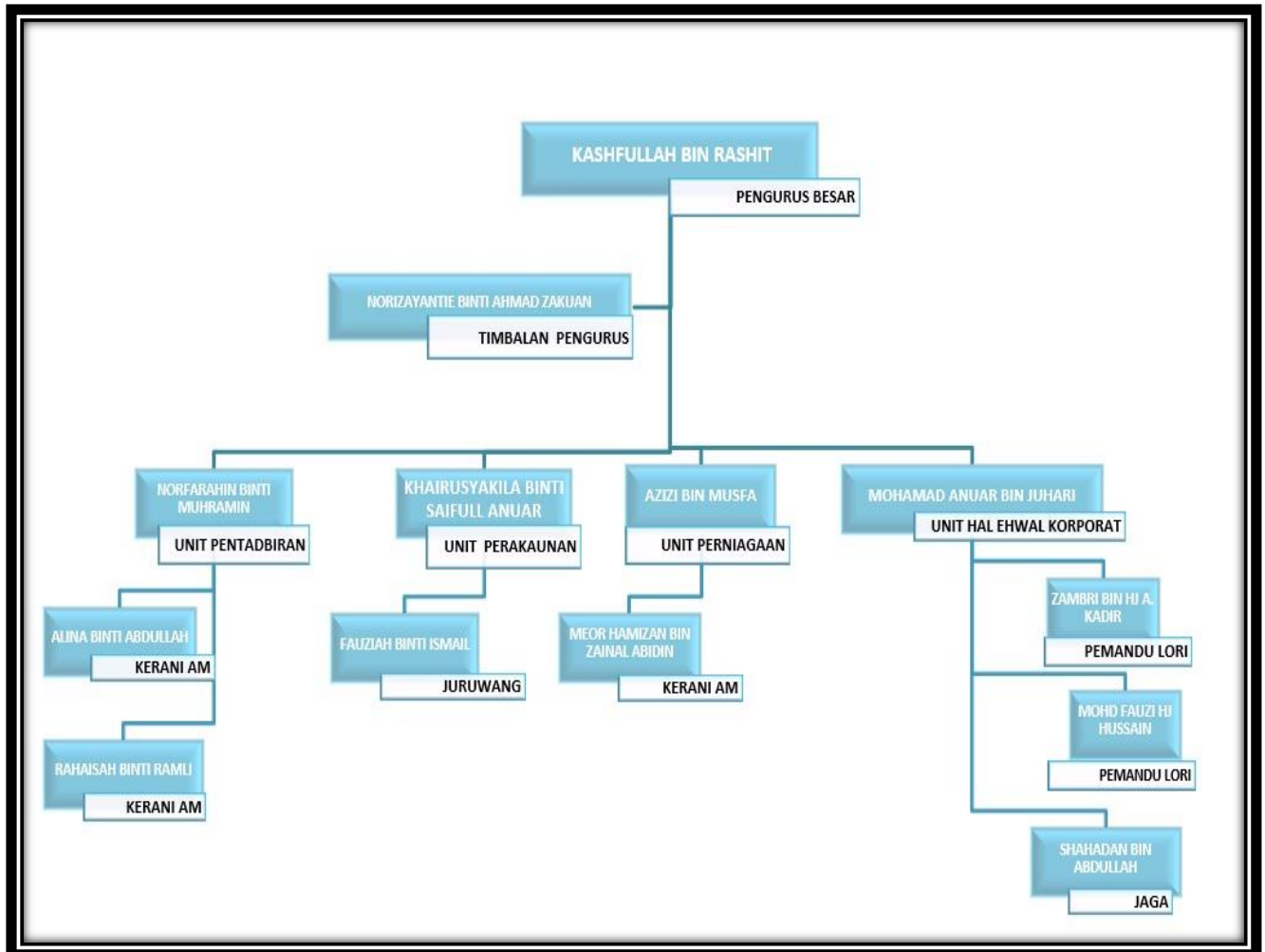


Diagram shows organizational chart for Pertubuhan Peladang Kawasan Manjung Selatan

As shown in the diagram above, the first was the General Manager, who was En. Kashfullah, who took the lead in controlling PPK Manjung Selatan. Every 6 years, the general manager will be exchanged to another PPK due to instruction from the boss in Lembaga Pertubuhan Peladang (LPP). Most of his work is to make sure other staff consistently do the work and frequently hold meetings to see the achievement of their work. Next, was the assistant manager who helped the general manager because she was more like taking over his work. This position will take over the company when the general manager is not in the office for other business, so she will sign all the documents that are submitted by the staff.

Next, PPK Manjung Selatan has four officers, which are the accountant, business unit, corporate affairs unit and administrative assistant. As known, the accountant will control the company's financial statements, which is either the money coming in or coming out, and also,

she is also the person who handles the audit to ensure the company is on the right track and not facing net losses. All the activities that will involve money, the accountant will take the lead, such as oil petrol station, homestay. It will be included in the income statement. For the business unit, it will handle all the business in the company, such as oil palm estates in Lekir, Perak, and the supply of fertilizer that will be sold to the customers. It is also an important role because oil palm estates were the main business in the company and needed to be taken care of as always. Then, for the corporate affairs unit, the role was to handle all the 32 units that are in Manjung Selatan, such as unit Sitiawan and unit Pulau Pangkor. Every year, the officers will hold a general meeting starting with the head unit, a 32-unit meeting and lastly, the main general meeting at the end of the year. All the members who come to the office are asked to relate to their unit. They need to meet with En. Anwar. For administrative assistants, the role in the company was general. It will do all the work related to the company and update all the documents. Such as, if a new letter was sent today, it needed to key-in the letter into the data and it was the assistant for the main branch, which is LPP.

Lastly, the other staff were 3 general clerks, a cashier, a driver and a security guard. For the general clerk, they stayed at the counter to entertain and help the customers answer questions related to the company. They are also the assistants of the officer and always help when the officer needs them to do the work. For the cashier, it was the assistant of the accountant and the customer who came to the office with business related to money, such as the need to pay the rent. They needed to meet the cashier and make the payment. All the receipts that are being collected by the cashier will be passed to the accountant. Next, the role of the driver in the company was to send the chicken frozen to their buyers, such as Hospital Manjung, Hospital Changkat Melintanga, and TLDM. Their duty to send the product to the buyer was from Tuesday until Thursday and sent with the ice truck. Lastly, the security guard kept the company safe after the operation hours, so he was on duty starting from 7pm until 7am.

Product or Services offered

PPK Manjung Selatan has expanded its product and service offerings. The Chicken distribution contract project is one of them. This is one of the key things that the consumer receives, which is frozen chicken. Hospital Sri Manjung, Hospital Changkat Melintang, and TLDM are three of PPK Manjung's regular customers. This product was delivered every Tuesday through Thursday, and the majority of the stock was frozen chicken. NAFAS is the supplier who provides frozen chicken. Due to a shortage of supply, they will only supply the product once a week, and this initiative was partnered with PPK Manjung's transportation services, which included a chilled truck for frozen chicken.

The next service provided by PPK Manjung is a Shell petrol station. It was built on an organization's property to enhance their assets and profits because, most of the time, the company will suffer a loss due to a problem, which is why a gas station was established. It aids in the recovery of the organization's losses. PPK also began with a small oil palm estate project, which served as the company's face. PPK has a 150-acre oil palm plantation, a 2-acre oil palm estate, and a 20-acre oil palm estate. PPK has been producing this product for the longest time.

Finally, PPK has constructed a collection centre for agricultural products. Farmers benefited from the service since they could drop off their products at the collection centre and receive a profit. PPK Manjung was very helpful to their members in terms of money and places to market their products as long as the product qualified for PPK Manjung. The PPK Manjung can also profit from the centre because it makes it easier for customers to buy and learn about the products from the farmers they desire.

PART 3: TRAINING'S REFLECTION

The internship duration is 6 months, starting from 1 March until 13 August 2021, and starting that day, all kinds of experience can be gained to increase knowledge. The departments that have been assigned are the accounting department and some other random departments to help all the staff in the company.

The role that has been given is to help the accountant and be her assistant. The work that has been given by her is to generate the cheque and compile it into one file to be systematic. Other than that, during an internship, the role usually is to stay at the counter and entertain the customers that come to do their business. Before the role has been given, the staff have been taught how to handle the customer, because usually the customer that comes to the office is between the ages of 50-70 years old. So, customers must be well served either by the staff or by intern students. Then, handling the phone call was one of the roles that had been given to the intern student. It was to let the students know more about how to deal with customers outside of the office and how to talk on the phone about business without face-to-face. All the roles that have been given are to help the intern students learn and understand how they do the work.

Usually, before the end of working hours, the general manager will give the task of learning more about the company and he will ask about it whenever he wants. It was a good task for intern students because from that task, they could learn and understand more about the company. It is also easy for them to handle and answer the questions that are kept asking by the customers. Intern students also need to gain knowledge because it can be applied in the future once they finish studies and start working. The task that has been given by the general manager is for intern students to easily help other staff with their work and lighten the burden of their workload. Some other students just wait for instruction from the staff to do the work and do not gain any information. Intern students also have their own responsibilities in the company because they are also part of the staff in the company even though they have no big title. They bring the name of the company once they start the internship.

The benefit that has been gained since the start of the internship is getting the allowance. PPK company gave 1 month for RM100 starting from the day they started the intern. It was a big benefit for the students because some other companies did not provide any allowance and students just needed to survive by themselves. All the allowance that was given was the

payment for the work, but the allowance is not given every month. It is given at the end of their intern day by the cashier of the company. The allowance depends on the profit of the company that year. Last year, the company faced losses and just allowed the students to do their internship.

Lastly, the intern students gained more experience and knowledge by attending the grand meeting. PPK Manjung Selatan has a few grand meetings that are held every year and intern students are followed for every meeting. From that meeting, they can experience and learn how to deal with the people during registration. All the people that attended the meeting were members of PPK and the intern students had experience of going to unit meetings in different places in Manjung Perak, and the meeting has been held for 3 weeks. Each student followed the officers and received instruction on how to handle the meeting. Each group consists of 1 officer, 1 staff member, and 1 intern student, and 3 groups go to 3 different places. Intern students and staff handled the registration and officers handled the meeting. It was an experience to know the behaviour of the members that attended the meeting, because most of the members were aged 40-70 years old and a few were at the age of 30 years old and above. Experience is one of the important things to get during an internship and it could be useful in the future.

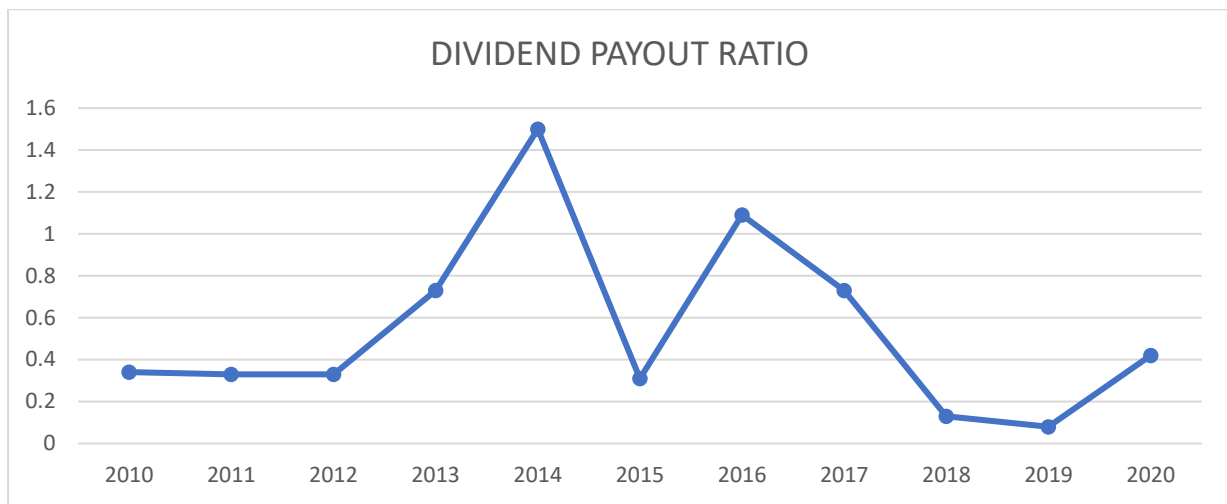
PART 4: ANALYSIS

INDUSTRY ANALYSIS

This is because the company has contributed more to plantation activities and one of their main plantations was an oil-palm estate with 150 acres, 20 acres and 2 acres, which is located in the heart of the plantation sector. The company also sells fertilizer to customers who want to buy it. Besides that, the company has members of Peladang who work on their plantations, such as "lengkuas" and ginger. Typically, the plantation sector refers to a large-scale farm that specialises in cash crops. Cotton, coffee, tea, cocoa, sugar cane, oil seeds, oil palms, rubber trees, and fruits are among the crops farmed. In Manjung Perak, a company has successfully planted palm oil in a larger area. It looks forward to investigating the possibilities of diversifying into a multi-crop plantation enterprise under the cautious supervision of our estate managers and competent consultants.

Pertubuhan Peladang is an investment holding company established in Malaysia. The company's main businesses include oil palm farming, civil engineering and construction, and property development. Investment, property development and construction, and plantation are the company's segments. The investment section is involved in the holding of investments. Development, civil engineering, and building construction are all part of the Property Development and Construction category. The Plantation division is responsible for the management and operation of oil palm fields. Syarikat Ladang LKPP Sendirian Bhd. is a company that operates oil palm estates and provides estate management services.

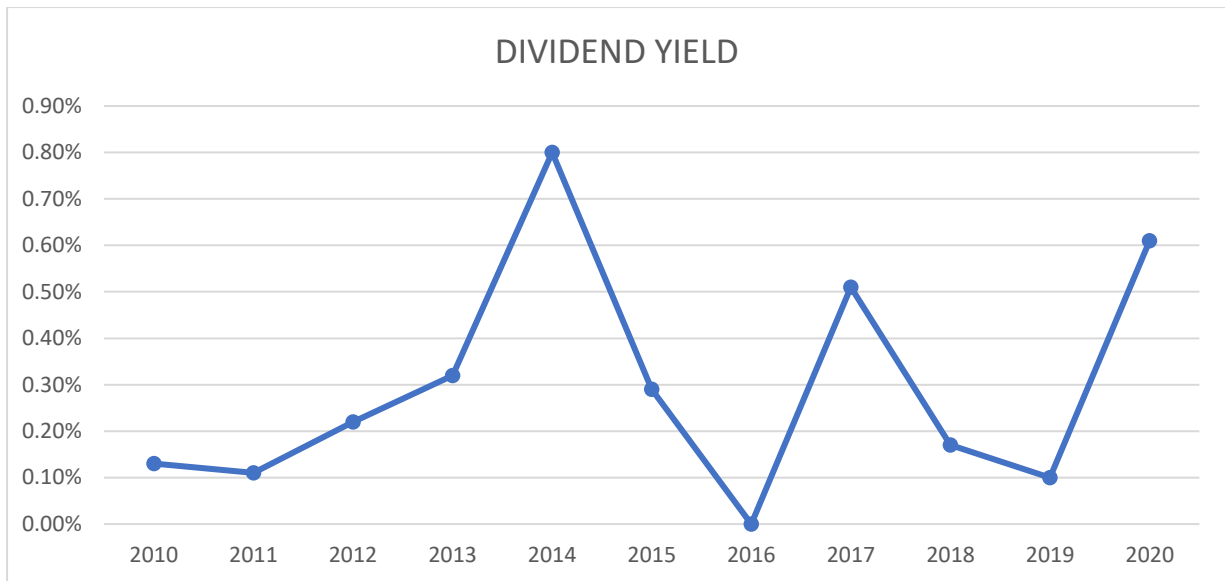
COMPANY ANALYSIS



Graph 1.0- Dividend Payout Ratio of Pertubuhan Peladang (2010-2020)

The dividend payout ratio refers to the ratio of the total amount of dividends paid out to shareholders relative to the net income of the company. It is the percentage of earnings paid to shareholders in dividends. The amount that is not paid to shareholders is retained by the company to pay off debt or to reinvest in core operations. It is sometimes simply referred to as the 'payout ratio'. (Michael 2015) Based on the diagram above, graph 1.0 depicts the trend of dividend payout ratio for Pertubuhan Peladang from 2010 until 2020. This is because the company pays the dividend as much as they can each year and it apparently affects the net income of the company. For the year 2014, the net income indicated RM2,100,618 and the dividend paid was 3,150,000. It was paid more in dividends rather than the income for that year and that was the reason the chart was highly increased. The payout ratio is 0% for companies that do not pay dividends and is 100% for companies that pay out their entire net income as dividends. As for 2010 until 2012, the chart was static. It does not show any increase or decrease and it means the dividend for 3 years was not more than the income and doesn't affect the financial statement. As shown in the chart, Pertubuhan Peladang keeps track of the performance of dividend payment and income because if something bad happens, it can have either bad or good implications for the company. For example, if the chart continuously increases, the company will not face any implications for that year because the company has achieved the right amount of net income and can easily pay the dividend. There are a few

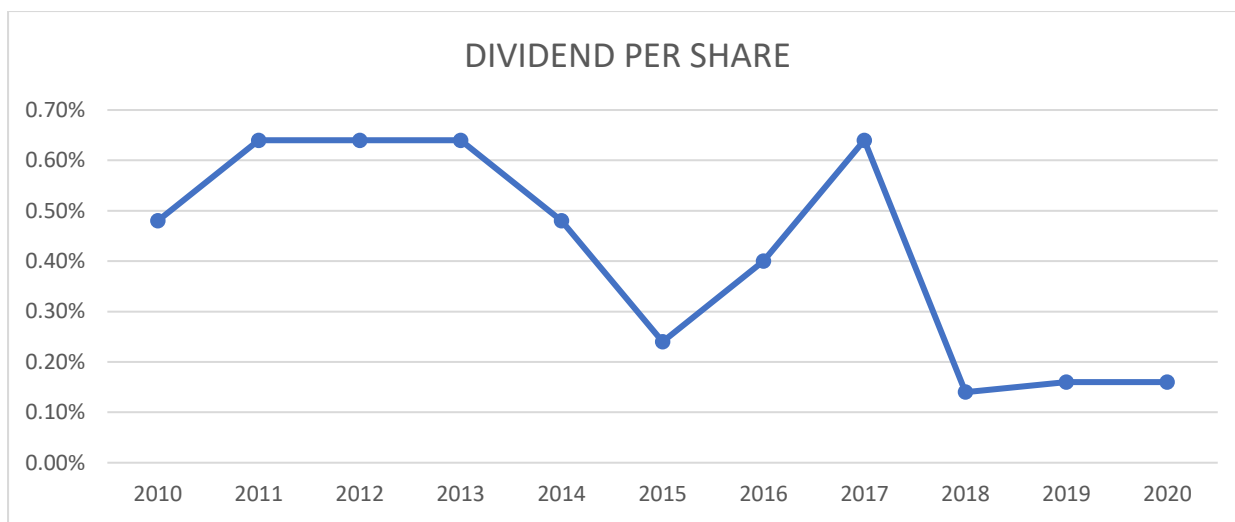
advantages to the dividend payout ratio for the company. For example, the dividend payout ratio can help you make an accurate valuation and therefore avoid overpaying for stock. This is important for the company because overpaying stock will have a negative impact on the company's performance. The next advantage that companies get from dividend payout ratio was reducing overall portfolio risk. This advantage was good for the company because most companies, especially Pertubuhan Peladang, want to avoid risk every year because of high risk, low return, and with the existing dividend payout ratio in the company, it will get better year by year. (You 2021)



Graph 2.0 - Dividend Yield of Pertubuhan Peladang for 10 Years period (2010-2020)

The dividend yield is one of the crucial issues for the company, as a high dividend yield might indicate a business in distress. The yield could be high because the company's shares have fallen in response to financial troubles, and the struggling company hasn't cut its dividend yet. Based on the company, dividend yield is the amount of money a company pays to the shareholders for owning a share of its stock divided by its current stock price (Probasco 2019). Mature companies are the most likely to pay dividends. In the current company situation, it is important to keep in mind that higher dividend yields do not always indicate attractive investment opportunities because the dividend yield of a stock may be elevated as the result of a declining stock price. Refer to the graph above, the trend was rising and suddenly dropped by 0.29% percent in 2015. This figure kept decreasing until the year of 2016 by 0% due to the stock's market price being considerably higher than the dividend payments shareholders get from owning the stock. Conversely, a low dividend yield can be considered evidence that the firm is experiencing rapid growth or that future dividends might be higher, and it means that the highest dividend yield is 0.80% in 2014. This is due to an increase in the company's net profits from which dividends are paid. If the company is performing well and cash flows are improving, there is more room to pay shareholders higher dividends. The other reason the dividend yield was increased in 2014 is because of a shift in the company's growth strategy, which led the company to spend less of its cash flow and earnings on growth and expansion. Dividend yield is very important for companies because companies are heavily reliant on dividends for their income. For companies, the dividend yield of their portfolio could have a meaningful effect on their finances, making it very important to select dividend-paying

companies with long track records and clear financial strength. Other than that, companies have led to implication where a company's dividend yield has been steadily increasing. This could be because they are increasing their dividend, because their share price is declining, or both. Depending on the circumstances, this may be seen as either a positive or a negative sign by the customer.



Graph 3.0 - Dividend Per Share of Pertubuhan Peladang for 10 Years period (2010-2020)

To be more competitive in the marketplace, Pertubuhan Peladang is also concerned about their Dividend Per Share (DPS) performance. The performance of DPS has recorded better performance in the last 7 years. However, for the year 2015, DPS shows a decrease in DPS since it may be due to reinvestment in the company's operations or debt reduction, but it may also indicate poor earnings and be a red flag for financial hardship (Chen 2020). Calculating DPS is beneficial to the net income of the company that wants their investments to provide a steady stream of funds through dividend payments. A company with a dependable or growing DPS over a number of years is an attractive investment for these types of investors. A low DPS does not automatically flag concerns about an investment. It may simply mean that the company is instead reinvesting its profits in research and development or other areas that will spur growth, rather than returning money to investors through dividends. Theoretically, this choice will drive more profits, which will result in an increased share price (Nickolas 2020). As shown in the chart, starting from 2015, the chart showed decreasing and, out of sudden, it drastically decreased in the year 2018 by 0.14%. The reason for the chart drastically decreasing for the years 2015 and 2016 is that sometimes companies need to reduce more debt in that year and it can cause a decrease in dividend per share also. Another reason was due to a fall in sales and revenue, companies needed to cut or eliminate dividends when the economy is experiencing a downturn, such as the dividend in the chart. Other than that, the chart shows years 2019 and 2020 are continually static for those 2 years, which is 0.16%. This is due to the coronavirus that has been in our country since year 2019. Everyone has been affected by the virus and the economy has dropped due to the effects of the virus on the country. If the economy drops in those two years, the financial of the company will continually drop and they will not

pay the dividend and the company will face losses. Then, for the year 2020, Malaysia started a lockdown because the cases of coronavirus are insanely increasing and it means the company needs to be closed until the lockdown has ended. So, the income of the company continues to drop starting from year 2019 and they cannot pay the dividend as well as in year 2019. That is the reason for the chart. It shows the dividend per share for the years 2019 and 202 has no differences.

PART 5: DISCUSSION AND RECOMMENDATION

Based on the company's analysis, there are 3 ratios, which are the dividend payout ratio, dividend yield, and dividend per share. Each of these dividends is related to the net income. That is the reason the chart has an increase and decrease in the flow. It shows whether the dividend will affect the net income of the company. So, there is a suggestion for the company on how to improve their financial performance.

Firstly, companies need to improve their financial performance in net profit because during Covid-19, net profit was the first one that was affected. So, companies can improve their net profit by increasing revenues, such as through selling more goods or services, or by increasing prices (Brock Thomas 2021). For Pertubuhan Peladang, they supply the chicken frozen, have their own oil station, homestay, oil palm estates, and fertilizer for the customers. So, based on the product the company supplies, they should expand the chicken frozen to more buyers and increase the prices, because chicken is the essential food for all people, and for oil stations, they need to sell more products, such as promoting the food and beverages that are sold by the locals. For example, display the cookies or let the people open the outlets beside the oil station because that was the way for the company to gain more profit. Then, companies can increase their net margin by reducing costs, such as finding cheaper sources for raw materials (Robbin 2021). company peladang sells fertilizer for customers and during these covid-19, they can get the fertilizer from the supply cheaper than usual and can help the customers also, because everyone during these pandemic covid-19 spends more money than usual. So, they also sought a product that was cheaper but had high quality. That is the way for companies to attract more customers and they can improve their net profit every month.

Secondly, companies need to improve their financial performance in dividend payout ratio (DPR) because DPR happens when companies pay out all their earnings to shareholders, while some only pay out a portion of their earnings. Due to covid-19, companies can only pay out some of their earnings. So, the way for companies to improve DPR is to reduce the amount they pay for dividends, because even though the dividend was low that year, it did not affect the company, but it will give more benefit to the company (Ken 2021). The company can also protect the financials facing the compilation for that year. During Covid-19, most of the companies who received dividends from other companies were desperate to collect the money, but other companies who needed to pay were also in a problem because they needed to make a

saving after Covid-19 in good condition. That was the way the company could improve its financial performance and also DPR. Then, the companies also increased their earnings but did not increase their dividends because during Covid-19 (Ranjee 2017), the companies suggested earning more but did not spend more money. Due to the increase in dividends, it could cause a company to face bankruptcy. So, there are many ways they need to create for customers to buy and invest in their products, and that could help increase the dividend in the future. The company was desperate to assure their earnings were in the highest amount to avoid the highest debt and improve their financial performance.

Thirdly, companies need to improve their financial perfume in dividend yield because it is an important benefit to owning stocks, whether it can be used for immediate income or reinvest in more shares. Then, the way to improve dividend yield is the company needs to calculate the stock accurately, which means every product in the company needs to stay alert and not miss calculated (Probasco 2019). The comparing stock was also important because the product needs to be recorded in the financial statement, so if they are mistakenly calculated, it will affect the account. During Covid-19, most of the items in the company needed to be seriously taken care of because it was the first time the company had not increased profit and needed to save, especially for the product. Next, if the company knows their own financial strength, they will not face any losses in income during Covid-19 (James Chen 2021). For example, if their strength is from oil stations, that means the company needs to find a way to increase their income. Oil stations are essential places, and even though Covid-19 has in our country and Malaysia held a Lockdown, everybody needs to use the car and fill in the oil. So, the company has backup plans to overcome the problem of financial.

Lastly, companies need to improve their financial performance in dividends per share because dividends represent company profits that are paid to shareholders. When a dividend increase is the result of improved cash flows, it is often a positive indicator of company performance. So, the way to improve financial performance through dividend per share is debt reduction (Nickolas 2020). This means, if the company reduces the amount of debt they need to pay, they can manage their financial performance every year, especially for the years that were affected by Covid-19, because if the amount of debt they need to pay is reduced, the company can earn more profit and buy other products that can also increase their profit. After that, the company can reinvest the profit because it was the only way it could use it for the long term, but it needs

to surely invest in a company that always gives profit. During Covid-19, the company always needed to be ready with a plan, so that they would not face losses. Investing in profit was a gamble for the Peladang company, but it could help financial performance in stable conditions.

PART 6: CONCLUSION

Based on the financial performance of Pertubuhan Peladang, it shows that every company needs to ensure that their net profit is the highest every year because it will affect their financial statement every year. Net profit is one of the ways for companies to know whether they are able to continue the operation company or not. Then, for the dividend payout ratio, the company needs to ensure the dividend pay is not more than the amount the year before because it can affect the net profit and the analysis will not be good. However, for the dividend yield, the company will be in good condition if they know how to deal with the stock and ensure it is not miscalculated because it will affect the financial statement. Next, for the dividend per share, they usually know how to deal with the dividend pay, such as reducing the debt because it can help overcome the profit of the company and help invest the profit to increase the financial performance for that year. So, in conclusion, the company is in worse condition due to Covid-19 and the lockdown is being asked by the government until the virus and people are in good condition. Many ways companies can do to improve their financial performance and ensure their company analysis is always steadily increasing, because if the chart is slowly decreasing year by year, it will have a bad impact on the company in the future.

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PART 8: APPENDICES

1) RATIO FORMULA

YEAR	DIVIDEND PAYOUT RATIO	DIVIDEND YIELD	DIVIDEND PER SHARE
2010	0.34	0.13%	0.48%
2011	0.33	0.11%	0.64%
2012	0.33	0.22%	0.64%
2013	0.73	0.32%	0.64%
2014	1.5	0.80%	0.48%
2015	0.31	0.29%	0.24%
2016	1.09	0.00%	0.40%
2017	0.73	0.51%	0.64%
2018	0.13	0.17%	0.14%
2019	0.08	0.10%	0.16%
2020	0.42	0.61%	0.16%

2) INTERNSHIP ACTIVITIES



Diagram 1 shows activities during donation to people who affected Covid-19 in Kg. Teluk Perak



Diagram 2 shows donation to asnaf during Majlis Buka Puasa in PPK



Diagram 3 shows “Mesyuarat Agung Ketua Unit” held on 15 May 2021 at Chalet Kg Sitiawan Perak



Diagram 4 shows one of 32 “Mesyuarat Agung Unit in Paya Nibong” that held on May 2021

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