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UNIVERSITI
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MARA

**UNIVERSITI TEKNOLOGI MARA
CAWANGAN TERENGGANU KAMPUS DUNGUN
FACULTY OF ACCOUNTANCY**

**FIELD REPORT
PAC 671**

TOPIC: LACK IN AUDITING SKILLS

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SECTION A

1. INTRODUCTION

UiTM AC220 Bachelor of Accountancy students are required to participate in the PAC671 internship programme, which gives them practical experience. This programme fills the knowledge gap between classroom learning and real-world work. Students apply their knowledge and develop useful abilities in accounting fields such as tax consultancy and auditing. Students are given the opportunity to investigate several career pathways in accounting, with the specific experience varying based on the organisation or firm selected.

I am currently doing my internship at Aljeffridean PLT Putrajaya from 04th March 2024 until 23rd August 2024. During my internship, I had an incredible chance to grow professionally. As a result, I feel myself very lucky to have been given the opportunity to participate as part of a team. I'm also appreciative that my internship gave me the chance to interact with so many incredible people and experts. Every internship assigned to their own leader which is audit senior of the company. So, i feel very lucky and grateful since i got so much to learnt from my senior. She gained 5 years experience of auditing in audit firm. The RM800 allowance provided by the company serves as a platform for my professional growth. It assists with day-to-day work expenses, lessens tension, and might free up time for the offered training courses. It will gain new abilities which is turn improves effectiveness and value as an employee. Everyone benefits from the company's investment in my growth as it will develop into a more valuable asset.

Aljeffridean PLT was a trusted business consultant. In addition to attending to the urgent needs and unique issues of clients, audit team can offer advice and support when it comes to financial decisions that will improve operations and boost company performance. The industries in which clients operate are diverse and include huge conglomerates, solo proprietorships, public and private corporations, government agencies, commercial institutions, co-ops, and non-profit organisations.

2. SUMMARY WORK DONE

I was given multiple assignments as an audit trainee for every engagement. The following are some of the most important things I have completed:

2.1 Audit Working Paper

The core of any good audit is its audit working papers. They act as an accurate record of all the auditor's actions taken throughout the engagement. Consider them as a case file for a detective, precisely recording each stage of the inquiry. These documents fill in the gaps between the auditor's final assessment and the client's financial records. For each element of the audit, they record the methods followed, the proof gathered (such as agreements or invoices), and the judgements made. They essentially demonstrate the auditor's process for reaching their professional opinion regarding the financial statements' accuracy. Audit working papers are essential to a successful audit; they are not merely a stack of documents. They offer the vital proof needed to back up the auditor's judgements and findings. Consider the case file of an investigator: working documents record each stage of the audit investigation, providing a transparent record in case further inquiries are needed. But that's not the only thing that matters. These documents serve as a means of quality assurance as well. They can be used by regulators and reviewers to determine whether the audit was carried out correctly and in accordance with professional standards. Lastly, working papers are a treasure trove for upcoming audits of the same business. They offer background information and a useful place to start for the upcoming audit team.

2.2 Fieldwork

During fieldwork, when auditors go from planning and information gathering to actively examining your company's internal controls, the audit process comes to life. In this phase, auditors concentrate on the risks that were previously identified and go deeply into specific parts of client's business processes that could be susceptible to fraud or errors. Auditors use a variety of strategies to assess how well the company's controls are working. We do in-person observations of workers conducting transactions, conduct interviews with key staff to comprehend control methods, and even take through particular system operations. As auditors

obtain information from your accounting records, system outputs, and supporting documentation, data collection becomes increasingly important. To evaluate the overall efficacy of controls, auditors carefully choose samples, but the auditors do not examine each and every transaction. This enables them to identify any possible flaws or contradictions that might call for more research. Lastly, auditors present their results and observations at status meetings. By working together, they can resolve any issues, adjust their audit plan as necessary, and guarantee a thorough assessment of your business's financial standing. Fieldwork is essentially where the rubber meets the road during an audit which is where auditors obtain the vital information they need to make an informed judgement about the accuracy of your financial statements.

2.3 Vouching

Specifically, working on vouching as an integral part of the audit process. Validating a company's financial transactions through document examination ensures that the transactions are accurate and legitimate. The purpose of vouching is to evaluate the efficacy of the organization's internal controls rather than only verifying figures. These controls function as kind of safety nets to ward off mistakes and fraud. It'll be contributing to the credibility of the company's financial statements by endorsing them. Vouching for Each Transaction where i will be in charge of reviewing the supporting documents for each transaction the business has performed, both purchases and sales. These records may consist of contracts, invoices, receipts, and other pertinent documents. As for running samples, it will use Excel to conduct a sample of transactions prior to fully committing to vouching. This aids in the early detection of any possible problems. The actual audit procedure is divided into two sections which are during hard close stage, the company's transactions during the first nine months of its fiscal year are audited. It'll probably complete the most of your preliminary vouching work during this period. During final stage, the transactions over the last three months are audited. My senior's decision to assign a sample run first is excellent. Before taking on the entire burden, this is a standard procedure to help trainees become familiar with the programme and process. It will be essential to maintaining the integrity of the business's financial statements. If anything is unclear, I will clarify with my senior. They are there to support and mentor me while I carry out my duties.

3. STRENGTH & WEAKNESSES OF TRAINING

3.1 Strength

Training for an audit internship provides dual advantages for advancing one's career. First of all, interns get to study under the finest. Experienced auditors take on the role of mentors, imparting their hard-earned expertise on everything from intricate accounting rules to the practical aspects of fieldwork. This one-on-one counselling transcends textbooks. Interns benefit from mentors' practical advice and insights, which help them hone their technical abilities, cultivate critical thinking, and comprehend the auditing industry more thoroughly. Internships also provide access to a strong professional network. Interns can obtain insightful career guidance on numerous auditing paths by interacting with seasoned auditors from a range of departments and specialisations. These relationships may lead to future employment prospects. But top auditors aren't the only people in the network. Additionally, interns build relationships with other interns, which promotes a sense of belonging and offers a forum for information exchange and peer assistance. Internship training, in summary, offers a powerful blend of education and job advancement, equipping aspiring auditors with the knowledge and contacts need to start a prosperous career.

Audit internship training consists of more than simply lectures and manuals. It has one very strong advantage which is practical application. Envision leaving the classroom to enter the auditing industry in real life. With an internship, I thrust into the centre of action and get firsthand knowledge of the duties that auditors conduct on a daily basis. In addition to vouching for transactions, I'll be walking through procedures, evaluating data, and even helping with working papers. Not only does this hands-on experience teach me the ropes, but it also reveals important side advantages. It'll hone my problem-solving abilities as i take on real-world situations and learn how to use both critical and creative thinking to come up with answers. These challenges help to develop my confidence in addition to honing my technical skills.

Self-assurance and a sense of success are developed when one can effectively navigate the challenges of an audit and make a significant contribution to the team. Most importantly, an internship gives a the chance to try things out. It can decide if the auditing profession fits with my interests and professional goals by getting a firsthand look at it. It's an excellent opportunity

to discover my interest before committing fully to a career in auditing. Essentially, audit internship training offers a comprehensive educational experience. It gives me the technical know-how, as well as the confidence and transferable abilities needed to succeed in the fast-paced auditing industry.

3.2 Weaknesses

Although audit internship training has many benefits, it also has some disadvantages. A potential narrow scope is one constraint. Due to time restrictions and the requirement for manageable workloads, interns may be less exposed to the strategic or in-depth parts of auditing and spend the majority of their time on mundane duties like vouching transactions. Furthermore, some jobs like data entry or document review are repetitive in nature, which can rapidly lead to monotony and a lack of a comprehensive understanding of the field. Additionally, interns can find themselves with little power to make decisions and under constant surveillance. This may affect the growth of their capacity for independent judgement and a sense of responsibility for their job. Another challenge may be the competition for more interesting work, particularly in larger companies. Due to resource constraints, senior auditors may decide to give certain assignments to team members with greater expertise. And last, the brief period of internships may provide difficulties. It can be challenging to acquire a solid skill set and a thorough understanding of the field in a short amount of time.

These shortcomings can be overcome, though. Interns can optimise their learning by adopting a proactive and self-motivated approach. Reaching out to mentors about interests and indicating a desire for difficult assignments can lead to opportunities. The intern's comprehension grows when they actively look for opportunities to learn beyond their given responsibilities. Keep in mind that an internship is a two-way deal. Supervisors may be persuaded to offer a more comprehensive and deeper experience by exhibiting zeal and dedication.

4. SELF REFLECTION

As my six-month internship as an audit trainee draws to a close and it's safe to say that it has changed my life. I not only developed professionally and learned a lot, but it also stoked my interest in auditing. I had the honour of taking part in a variety of audit engagements throughout my internship. I was able to close the knowledge gap between theory and practice by being exposed to the practical application of accounting and auditing principles through this variety. I get a great sense of satisfaction when I can understand complicated team conversations or respond to inquiries from my seniors with confidence. This is evidence of how well classroom information can be applied to real-world situations.

In addition to my technical proficiency, my communication skills also improved. My ability to communicate clearly and succinctly was refined via working with clients and a varied team from various backgrounds. My ability to communicate was improved in this cooperative setting, which also helped me make useful business contacts. My network was widened and doors were opened to new prospects by the interactions with clients.

As my internship comes to an end, I can't wait to build on this success. My desire for a career in auditing was cemented by the internship, which accomplished more than just imparting new skills. I'm eager to start down this interesting route and apply everything I've learned.

SECTION B

1. ISSUE ON ACCOUNTING FIELD

ISSUE: LACK IN AUDITING SKILLS

The future of auditing depends on drawing in talented young people, but one major obstacle the field is currently facing is a lack of appeal. The audit industry's perceived constraints discourage young professionals.

Organisations face a number of problems as a result of their inability to obtain trained auditors. To begin with, businesses encounter delays in completing their financial audits. Problems with loan applications, regulatory filings, and other pressing matters could result from this. Imagine a scenario in which a company need funding in order to expand. Delays in the audit procedure may significantly impact their ability to secure funds. Banks typically request financial accounts from companies promptly so that they can assess the risk profile and overall financial health of the organisation. Delays in loan approval processing could lead to missed business opportunities or compel the company to seek out loans with poorer terms and higher interest rates.

Moreover, delays may cause problems with regulatory filings. Publicly listed companies are subject to extremely tight deadlines for submitting their annual reports and other financial disclosures to regulatory bodies. There could be harsh fines and possibly even trading restrictions if these deadlines are missed. This could lead to investor concerns and reputational harm. Subsequently, a lack of qualified personnel could lead to potential noncompliance with regulations. Businesses who fail to submit essential reporting requirements or have their audits performed by uncertified auditors run the danger of fines and penalties. Ultimately, scarcities could cause investors to lose hope in the financial system. If investors don't believe that financial statements are accurate, they might be hesitant to invest in companies, which could impede economic growth and stability.

A scarcity of competent auditors may make violations of legislation much more likely to occur. Qualified auditors assess a company's internal controls, which are systems designed to ensure correct financial reporting and stop fraud. Insufficient auditing has the potential to ignore weaknesses in internal controls, which increases the likelihood that errors or fraudulent conduct may go undetected. Additionally, when disclosures have been disregarded, such as when businesses are required to include specific financial information in their statements. If auditors aren't closely examining the details, they may miss important disclosures such as contingent liabilities (potential future commitments) and off-balance sheet financing (debt not reported on the main balance sheet). This could mislead investors about the company's true financial status.

2. DISCUSSION OF ISSUES SUPPORTED BY RELEVANT SOURCES

Despite the auditing profession's vital role in ensuring financial integrity, a persistent issue is the lack of core skills among auditors. This could lead to false information being spread, warning flags being disregarded, and ultimately a breakdown in confidence. Certified auditors are becoming more and more needed, yet their critical profession is in jeopardy because of an alarming shortage. There are several factors that contribute to this issue. To begin with, fewer students are interested in pursuing careers in auditing. Secondly, competent applicants may be deterred by the additional standards and time needed to become a certified auditor. Finally, if students feel that the field itself is less creative or intriguing than other professions, they may decide to seek jobs in other fields. It is very challenging to keep a large enough pool of certified auditors to meet the growing demand for their services due to the combination of these variables. Present auditors deal with more than just long workdays. Pressure may stifle innovation because overworked staff lack the time and energy to research new technologies that could boost productivity. Lower staffing prevents knowledge gaps and general competence from developing since it makes it more difficult for seasoned auditors to impart their skills to recently hired staff members. Low motivation also affects the company's culture and the welfare of its employees.

Additionally harmed is client service. A company may be compelled by a lack of personnel to limit the audit's scope, so ignoring crucial elements and increasing risk for both the client and the company. Fewer resources are devoted to client interaction, which leads to breakdowns in communication that result in misunderstandings, delays, and a sense of the client being neglected. Lack of staff with the necessary abilities may also make it difficult for businesses to offer specialised services. There is a significant financial cost associated with poverty. Along with pay raises, companies need to invest a significant amount of money in training to close skill gaps in their present workforce. When automation is employed more frequently to make up for staff shortages, costs rise because ongoing infrastructure and training investments are required. Profitability could decline as a result of higher pay, potential fines from regulations for errors, and lost business possibilities. Attracting fresh talent is another challenge. The industry's rigorous schedules, especially during high seasons, deter potential applicants who want a more balanced lifestyle from applying, which leads to a problem with work-life balance.

Hiring is made even more challenging by the evolving audit market, which requires auditors to possess technical skills beyond accounting, such as automation and artificial intelligence. This may present challenges for some graduates who are deficient in these other skill sets. Talented individuals are being turned away from the auditing industry due to the long hours and rigorous schedules. Jobs offering a better work-life balance are sought after by young professionals, particularly members of Generation Z. Their discouragement from entering the sector stems from the misalignment between work expectations and personal demands. Maintaining solid financial reporting and preventing talent shortages require finding a method to strike a balance between audit quality and a positive work environment. Another problem, though, is that because Gen Z has had so little work experience and was raised with a strong emphasis on safety, they can have inflated expectations for their jobs. The absence of challenging work settings may result in disillusionment and increased employee attrition rates (Khavis et al., 2021).

Joe Longo, the chairman of ASIC, claims that recruiting additional auditors is a challenge for auditing businesses worldwide due to the position's demands and unfavourable nature. He also mentioned the ongoing staffing issue. The results of numerous earlier studies that demonstrated the significant personnel turnover rates in the auditing profession serve as proof of this. The majority of graduates who work as audit assistants usually leave the sector after three years (Hiltebeitel et al., 2001). As a result of, Talent is leaving the audit profession due to its demanding nature. Auditors become dissatisfied because working long hours during busy times, such as year-end, can lead to burnout and a neglected personal life. A stressful work atmosphere is produced by the pressure to handle difficult issues, fulfil deadlines, and satisfy clients. Furthermore, young auditors may feel uninspired and stuck in some traditional-structured organisations due to the limited opportunities for promotion. The auditing profession is finding it challenging to draw in and keep competent candidates as a result of these combined circumstances. A career in auditing could be the first step for young talent before they move on to other positions. People that are driven by "careerism" are commonplace these days, and they typically quit their jobs earlier than other employees (Hardies, 2023). The belief that working for one company is merely a stepping stone to a career at another is known as careerism. As a result, workers expect to change jobs frequently during their lifetimes in order to advance their careers and work for other businesses. Since the auditing profession offers extensive training, continual

professional education, accounting competence, and exposure to a wide range of customers in different sectors, it is an intriguing starting point for those who are career-minded. The accounting profession now faces significant hurdles in hiring personnel with the necessary technological expertise, given the high demand and reward for persons with technology skills in other disciplines. Accounting students who have studied data analytics as part of their curriculum are only moderately qualified, even though auditors still need data analytics training (ICAEW Insights, 2022).

Every year, auditors are expected to audit many clients, and their job assignments are subject to frequent modifications. This implies that auditors encounter a variety of companies, each of which uses a unique set of technologies. Because of this, they must quickly adjust to each client's unique system usage. The auditors have no time to adjust because they have to get started on their audit immediately, and they have to become familiar with each client's system as soon as they begin.

3. RECOMMENDATION

The field of auditing is at a turning point. The changing needs of the financial world are outpacing the capabilities of the old skill set. This growing skills gap puts financial trust at risk as well as the efficacy of audits. There is, nevertheless, a clear way forward. Auditing firms can assure a future-proof profession and overcome the skills gap by a high priority on work-life balance, mentorship, and competitive pay.

4.1 Work-Life Initiatives

Prioritising employee well-being is a clear way to address the talent drain in auditing. Work-life rules and a favourable company culture are successful in increasing employee happiness and decreasing turnover (Tlaiss et al., 2017). Employers that respect their employees' lives outside of work show by providing flexible work schedules, paid time off, and parental leave. When combined with a cooperative and encouraging work atmosphere, this can greatly lower stress and raise job satisfaction. Happy workers are more engaged and productive, which is advantageous to the business and the individual. Auditing companies can address the demanding work culture that is turning away talent and create a future with a contented and dedicated team by putting these methods into practice. Moreover, policies are not the only thing that go into creating a great workplace culture. Morale and engagement can be greatly increased by fostering teamwork, honest communication, and a welcoming environment where auditors feel appreciated and heard. Employees are more likely to be content and motivated when they feel like they're a part of a team and that their efforts are valued, which lowers the likelihood that they will want to leave.

By putting employee well-being first and implementing these tactics, auditing firms can stop the talent drain trend. Improved work-life balance and an environment that is more effective and efficient for auditing will result from a more contented and engaged workforce, which will ultimately protect the integrity of financial reporting.

Talented people are leaving auditing because of the unrelenting pressure and lengthy hours involved. Auditing companies might use community development and mentoring as effective strategies to stop this migration. Mentorship programmes create a friendly environment by matching seasoned auditors with recent staff. Mentors turn into a priceless source of

information, providing direction on handling challenging circumstances and the industry as large. This lowers the initial learning curve and gives new auditors the tools they need to succeed, enabling them to contribute productively more quickly. More significantly, mentors offer an essential network of support, particularly during taxing and hectic times. It can be a great help to new hires to have a trusted advisor who can listen, support, and answer questions. This can help to reduce the work-life imbalance that frequently causes burnout and turnover.

4.2 Mentorship programmes

Formal mentorship programmes are just one aspect of creating a strong audit community. Long hours can lead to feelings of isolation, therefore it's important to encourage teamwork and communication among auditors, experienced and novice alike. The strong sense of community and friendship serves as a much-needed diversion from the taxing workload. Peer-to-peer learning enables auditors to collaborate on problem-solving and exchange experiences, thus expanding their body of knowledge. The firm's overall knowledge gains from this collaborative setting, which also encourages teamwork and may make the task itself feel more interesting. Auditing firms can foster a more pleasant and encouraging work environment by placing a high priority on mentorship and community building. New workers experience a sense of belonging, competence, and teamwork. This improves work-life balance and lowers the desire to quit the field as a result of work-related concerns. Eventually, these tactics can support the long-term viability of the auditing profession, help auditing businesses retain top talent, and develop a more stable and skilled staff.

4.3 Competitive compensation and benefits

Apart from it, Competitive pay and benefits are essential tools in the auditing profession's talent war. Offering benefits that address employees' well-being in addition to financial gain is necessary to draw and keep top talent. This entails providing more than just a respectable pay. Competitive pay should be commensurate with the level of difficulty of the work, the necessary skill set, and the industry norm. Bonuses based on achievement or project completion might encourage auditors even more and acknowledge their achievements. Comprehensive benefit plans that cater to the needs of a varied workforce are also essential. This could include student loan payback schemes, substantial paid time off policies that enable a real work-life balance, and

health insurance plans with a range of coverage alternatives. Furthermore, providing benefits like childcare assistance, gym memberships, or wellness initiatives shows that the company prioritises the general well-being of its workers. Auditing businesses can establish themselves as an employer of choice in a competitive labour market by developing a remuneration and benefits package that is not only competitive but also demonstrates a dedication to employee well-being. This will ultimately help the company succeed and improve the general calibre of audits by attracting top personnel and fostering a happier, more motivated workforce.

Not only are gaps to be filled, but a future-proof auditing profession is to be built by closing the skills gap. Businesses give their employees the skills they need to handle the constantly shifting financial landscape by embracing technology and making investments in ongoing education. While industry-specific training guarantees that audits remain relevant to changing risks and laws, upskilling in data analytics and automation tools frees up time for deeper investigation. Delivering top-notch audits that stay up with the demands of the contemporary business environment requires this flexibility.

Moreover, these tactics feed into a positive feedback loop that improves audit quality. Businesses can gain practical insights for well-informed decision-making by redefining auditors' role as strategic consultants. By working together, we can improve the profession's value proposition and bolster its contribution to organisational success. Top talent is attracted and retained by placing a high priority on work-life balance, mentorship, and competitive pay. A contented and steady workforce results in seasoned auditors who possess invaluable institutional knowledge, guaranteeing consistency and reducing the likelihood of errors. In the end, the auditing profession can create a workforce that is ready for the future by adopting these techniques. This workforce will use technology to produce high-quality audits and will be able to draw and retain talent in a way that will protect financial integrity going forward.

4. CONCLUSION

In conclusion, concerns about the future of the auditing profession are raised by the growing skill gap in the field. There is an acute lack of qualified workers as a result of a declining number of young professionals joining the sector and a heavy workload that causes significant turnover among auditors already in the industry. The scarcity of qualified candidates affects not just auditing firms internally but also the whole financial system. A decrease in audit effectiveness is the talent gap's most direct effect. It becomes difficult to finish audits on schedule when there are fewer auditors to carry the load. Audit delays can cause serious problems for businesses that are trying to get loans or that are trying to meet deadlines with the government.

Moreover, audits themselves may become of lower quality. Understaffed and overworked audit teams may find it difficult to devote enough time and focus to important financial statement sections, which raises the possibility of fraud, overlooked errors, or regulatory noncompliance. Financial reporting eventually loses credibility as a result of this decline in audit quality. Investors become reluctant to make business investments when they have doubts about the veracity of the information they are depending on. This mistrust has the potential to impede stability and economic prosperity.

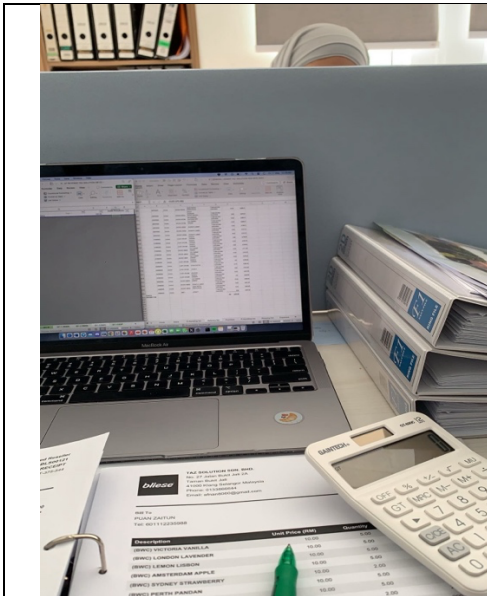
The auditing profession has a clear way forward, which is fantastic news. Work-life balance is a key component of what auditing businesses can do to attract young people. Enhancing employment satisfaction and retention rates can be achieved through implementing flexible work arrangements, prioritising employee well-being, and promoting healthy work hours. Furthermore, mentoring programmes are vital in creating a helpful workplace. Assisting new hires with seasoned workers gives them crucial advice and fosters a feeling of community throughout the company. Offering competitive salary and benefits that address a range of needs such as substantial paid time off and student loan repayment plans further demonstrates a commitment to employee well-being and may aid in luring top talent.

Last but not least, investing in people is more than just making the workplace enjoyable. It is equally crucial to provide auditors with the tools they need to manage the constantly shifting financial world. To succeed in the digital age, auditors must participate in ongoing education programmes that emphasise automation technologies, data analytics, and industry-specific expertise. Auditing businesses may secure the delivery of high-quality audits, protect financial integrity, and contribute to a more stable and affluent financial environment for future generations by adopting these principles and developing a staff that is future-proof. Now is the moment to take action. The ability of the profession to close the skill gap and welcome this new period of expansion and innovation will determine the future of auditing and the trust it supports.

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6. APPENDICES



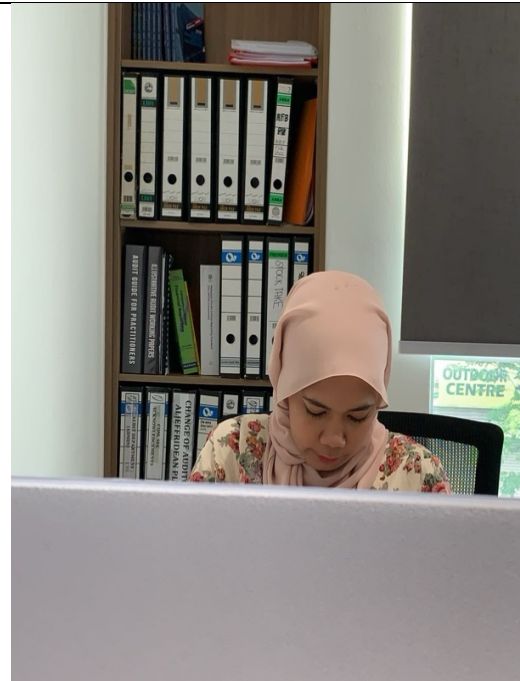
My first task on first day of internship



My first field work at Kajang



My first statutory audit at Cheras



My point of view



Field work for 3 weeks at Kajang



My internmate



Working late until 9.00 p.m.



Need to go through all this files