



UNIVERSITI  
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Fakulti  
Perakaunan

# FIELD REPORT

## PAC 671

**FACULTY OF ACCOUNTANCY**  
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## SECTION A

### 1.0 Introduction



Mr. Mohamed Najib Abd Wahab, the visionary managing director and primary shareholder, founded NWACORP, an established and diverse company. Mr. Najib has been the brains behind the company's growth and success from the start. The company is based around four basic entities that together deliver a wide range of professional services. These entities are NWA Corporate House, Najib Wahab & Associates, Appvolusi Sdn Bhd and NWM Creative

NWA Corporate House and Najib Wahab & Associates are the company's main revenue sources. These companies provide critical services required for the smooth running and compliance of organisations. NWA Corporate House provides complete company secretarial services to help businesses comply with legal frameworks such as the Companies Act 2016, the Income Tax Act 1967, and the Sales and Services Act 2018. This compliance is crucial for businesses to avoid legal issues and run smoothly in the market.

Najib Wahab & Associates specialises in providing high-quality accounting services to help businesses manage their financial records more efficiently. The services provided include monthly, quarterly, or annual document collecting and organisation, financial transaction recording, and financial statement preparation. Najib Wahab & Associates' services allow businesses to focus on their main activities without worrying about the complexity of financial administration. Furthermore, the organisation provides expert guidance and support in tax compliance for individuals, partnerships, and corporations, helping clients avoid unwarranted penalties from the Inland Revenue Board (IRB).

NWACORP has developed greatly since it started on February 16, 2017, thanks to the efforts of a team of 32 skilled experts. This diverse staff includes Chartered Accountants, Tax Agents, Company Secretaries, Software Engineers, and Graphic Designers, all of whom provide their own set of talents and knowledge. NWACORP's multidisciplinary approach enables it to provide a wide range of services, including accounting and tax advising, IT development, and

graphic design. One of NWACORP's main objectives is to expand its client base while reducing the financial obstacles that prevent businesses from reaching their full potential. NWACORP enables businesses to focus on growth and expansion in their particular markets by providing services that improve operational efficiency and assure regulatory compliance.

## **2.0 Summary of Work Done**

During my internship at Najib Wahab & Associates (NWA), I was able to work on a variety of accounting activities, which provided me with valuable practical knowledge and abilities for my future profession. Below is a detailed summary of my work experience in accounting department at Najib Wahab & Associates.

- **Introduction to the UBS System.**

En. Amirul provided an introduction to the UBS System, the main programme applied by NWA for recording and tracking all financial transactions, to start off the internship. I thoroughly learned the UBS System's features, which improved my workflow and allowed me to complete duties more efficiently. Understanding the system was critical because it forms the foundation of the company's financial record-keeping.

- **Bank Statement Classification.**

One of my first tasks was to enter bank statements into the UBS system. This procedure required me to categorise each transaction based on its characteristics, such as expenses, revenue, cost of sales, assets, liabilities, or equity. This initial step was critical for maintaining correct financial records and assisting me in understanding the categories of financial transactions.

- **Invoice Management**

I received practical experience managing invoices by learning how to enter various sorts of invoices into the UBS System. This includes NWA-issued invoices, trade payables, and trade receivables. Working with invoices and statements of account helped me have a greater understanding of the invoicing process and how it affects the company's finances.

- **Expense Recording**

Recording all forms of expenses was another important component of my internship. Using business information such as receipts and client transaction files, I learned how to accurately

enter various expenses into the UBS System. This work improved my attention to detail and demonstrated the significance of accurate financial recordkeeping.

- **Fixed Asset Listing**

Creating a fixed asset listing in Excel was an important undertaking for me during my internship. This list includes the value of each asset, annual depreciation, and accumulated depreciation. Once compiled, this information was entered into the UBS System. This exercise improved my knowledge of asset management and the importance of depreciation in accounting.

- **Hire Purchase Accounting.**

I also learnt how complicated hire purchase accounting, which included elements such as hire purchase costs, interest payments, and related expenses. By entering the above information into Excel, I was able to compute the interest and loan repayments for hire-purchased vehicles. This experience gave me great insights into the financial planning and administration of hire purchases.

- **Data Vouching**

Ensuring the correctness and legitimacy of financial transactions was an important component of my job. I collected vouching data from client offices to ensure that all reported transactions had supporting documentation. This approach was critical for ensuring the accuracy of the financial records and preparing me for more advanced auditing jobs.

- **Finalising Accounts**

The conclusion of my work was finalising the accounting before presenting them to my supervisor for approval. This process included ensuring that all transactions were appropriately documented and classified, and that the financial statements were ready for the following step, which was auditing by the audit department. This role taught me the value of attention to detail and accuracy in accounting.

I gained an extensive knowledge of many different kinds of accounting processes during my participating internship at Najib Wahab & Associates. Every work I completed, from learning the UBS System to handling hire purchase accounting, keeping track of spending, managing invoicing, and preparing fixed asset listings, helped me advance professionally. Furthermore, the process of finalising accounts and vouching for data highlighted how crucial accuracy and

supporting documentation are in financial reporting. All things considered, this internship has given me the information and abilities I need to pursue a career in accounting.

### **3.0 Strengths & Weaknesses of Training**

#### **3.1 Strengths of training**

- **Technical proficiency**

During intership session at Najib Wahab & Associates, I will greatly advance my technical expertise. This entails obtaining practical expertise with a range of accounting software programs, including Excel, UBS system, and other specialized tools that are essential for any accounting position. I'll get good at utilizing these tools to manage data effectively and accelerate financial procedures. I'll also gain a deeper understanding of basic accounting procedures and concepts, such as tax compliance, financial statement production, and double-entry bookkeeping. I am confident that I am competent and well-prepared to meet the demands of the accounting profession thanks to this comprehensive technical training.

- **Supportive team member**

The training at Najib Wahab & Associates turned out to be very helpful, especially because of the encouraging atmosphere that En. Amirul and En. Yus created. Their guidance was important to my professional development since it created a supportive environment where inquiries were encouraged and advice was easily given. This encouraging environment improved my educational experience and gave me the confidence to take on challenging assignments. Their support and sincerity created a culture where obstacles were seen as chances for improvement, providing a strong basis for my advancement in accounting and finance.

- **Complete facilities**

The work environment at Najib Wahab & Associates was very important to improve my training. A comfortable and conducive work atmosphere was assured by having access to basic amenities including computers, consistent Wi-Fi, a full pantry, effective air conditioning, and a prayer room. These amenities reduce outside noise, allowing me to focus intently on my work and increasing output. These outstanding resources, when combined with helpful supervision, produced the perfect environment for learning and professional growth, enabling a targeted and successful internship experience at every step of my accounting and finance career.

### **3.2 Weaknesses of training**

- **Heavy workload**

A notable weakness of the Najib Wahab & Associates training programme was the intense workload throughout the most hectic periods of the year, especially from March to August. Interns faced more pressure and effort at this time since many companies had deadlines for filing taxes and getting ready for audits. During these months, there is a strong demand for accounting services, which may at times pressure resources and limit time for in-depth training and mentoring. This can have an impact on the learning process. During peak client service periods, managing heavy workloads demanded flexibility and resilience, but it also presented difficulties in keeping a balanced workload that promoted the best possible learning and professional growth.

- **Time management**

Time management issues might become a major obstacle during an accounting company internship. It can be quite demanding to manage different tasks and meet deadlines, particularly when attempting to combine career and academic obligations. It's possible that I have trouble setting priorities, which could cause me stress and possibly cause me to finish my work later than expected. A fast-paced work environment requires good organizational abilities and the capacity to quickly adjust to shifting priorities. Overcoming these obstacles is critical to preserving the firm's productivity and client happiness by ensuring that all jobs are completed appropriately and on schedule.

- **Adapting to firm culture**

During an internship, getting used to the unique culture and workings of an accounting business might be difficult. It is necessary to comprehend the company's beliefs, expectations, and operating procedures in order to blend in with the team. Due to the fact that every company has its own work ethics and communication methods, this adjustment time may be challenging. It might be necessary for me to focus on noticing and understanding these little details, forming business connections, and blending in with the team. Making the most of the internship experience and collaborating well with others on the team depend on your ability to successfully integrate into the company's culture.

#### **4.0 Self Reflection**

My internship with Najib Wahab & Associates allowed me to grow both personally and professionally. My understanding of financial management has grown as a result of using the UBS System and being exposed to real-world accounting procedures. Having mentors and supervisors like En. Amirul and En. Yus allowed me to work in a supportive and encouraging environment where I felt comfortable asking questions and taking on challenges. I made a lot of progress in managing my time and managing a lot of work, especially during the busiest times for filing taxes and audits. I learned how to be adaptable and how important priorities are from these obstacles. I also gained a deeper understanding of the complexities involved in financial reporting and compliance—skills critical to the accounting industry. Overall, my internship at NWA was transformative, equipping me with practical skills and insights that will undoubtedly benefit my future career in accounting.



## **SECTION B**

### **LACK OF ACCOUNTANT EXPERTISE IN TECHNOLOGIES – BIG DATA ANALYSIS**

#### **1.0 Introduction**

Adopting cutting edge technology is essential to preserving competitive advantage and optimising operations in the quickly changing business climate of today. Big data analytics involves the process of analysing large and complex data sets to identify hidden patterns and relationships that can be used in the decision-making process. It offers practical insights that can greatly influence strategic business choices (Jin, 2023).

Large and diverse data sets, or big data, are examined in big data analytics to find information about market trends, consumer preferences, hidden patterns, and unidentified linkages (Robinson et al., 2023). Due to the ability to make better educated and thoughtful decisions, this technology has transformed several sectors. Despite its importance, the accounting industry is severely lacking in skilled workers, especially in the big data analytics sector. This gap is caused by a lack of accounting specialists who are competent at analyzing and interpreting large data sets to produce meaningful information. The importance of big data analytics in accounting cannot be overstated. Its ability to enable accountants to go beyond traditional methods of data analysis might transform the financial reporting, auditing, and consulting services industries.

Accountants may provide more specific and predictive insights to their clients and their organizations with the use of big data analytics. Nevertheless, accountants nowadays have very little understanding about Big Data Analytics. Many accounting professionals lack the necessary knowledge and skills to effectively employ big data technologies and processes. This weakness affects not only their ability to perform in their current roles but also their ability to further the strategic objectives of their organizations.

This paper aims to investigate the current state of Big Data Analytics expertise among accountants in order to fully understand the depth of the skills gap and its implications. It will also examine the reasons behind this gap, including insufficient learning and professional resistance to technological advancement. The study will also provide recommendations for bridging this skills gap, emphasizing the necessity of continuous professional development, bettering accounting school courses, and adopting a proactive approach to technology integration.

The accounting industry may be able to more effectively integrate with modern business practices by recognizing and addressing the problems associated with the skills gap in big

data analytics. Accountants need to align to offer value to their stakeholders and meet the demands of today's data-driven corporate environment in order to be effective in their roles.

## **2.0 Discussion on the issues**

### **2.1 Evolving Role of Accountants**

For the most part of its existence, accounting has focused on producing financial statements, keeping track of rule compliance, and maintaining financial records (Gomez, 2024). These positions demonstrate a reactive approach to financial management in addition to being necessary. Documenting and distributing historical financial results is the primary objective of these tasks. With the use of big data analytics, this function is evolving into one that adopts a more proactive and strategic approach.

In today's business environment, accountants are expected to assume an increasingly strategic consulting role, providing insights that might impact the decisions made by organizations. A fundamental shift in skill sets will be required to implement this move. Accountants should not only focus on historical financial data; they should also be able to identify opportunities for growth and anticipate emerging trends. Predictive modeling, for instance, is quickly becoming a necessary skill for accountants to have in their arsenal. It is characterized by the application of statistical techniques to project future outcomes from current data. Companies with this ability can make informed decisions about how to allocate resources, expand their markets, and manage risks.

Furthermore, the ability to analyze non-financial data, such as consumer behavior and industry trends, provides a more complete view of the company's success. With the help of this all-inclusive framework, accountants can now contribute to performance management and strategic planning in previously unimaginable ways. Nevertheless, there are more challenges associated with this greater duty. The transition from traditional accounting methods to a consumer data-driven strategy will be quite expensive.

### **2.2 Growing Demand for Data-Driven Decision Making**

Data-driven decisions are more important than ever. Businesses are revealing more and more how important it is to use data to outperform rivals. Accounting is becoming an increasingly important role in this context. Accountants are expected to provide insights that go beyond financial measurements and help businesses understand the broader implications of their financial data..

To build more dynamic and accurate financial models, for example, accountants in financial planning and analysis (FP&A) employ data analytics (Kulkarni, 2023). To provide a more comprehensive view of the company's financial status, these models may incorporate a number of variables, including economic data and internal performance indicators. In a company environment that is changing quickly, this ability is especially important because traditional financial planning methods might not be sufficient.

When it comes to performance management and budgeting, data analytics enables accountants to identify patterns and irregularities that would go undetected using traditional methods. For example, accountants can identify patterns in large datasets that suggest potential areas for revenue growth or expense reduction. Businesses aiming to optimize their financial outcomes will find this level of detail to be highly beneficial..

The ability to detect fraud is another important area in which data analytics may have a significant impact. Traditional fraud detection methods often rely on manual operations and are not very successful. Accountants can identify unusual trends and transactions that may indicate fraud by using sophisticated techniques like machine learning and Big Data Analytics. This proactive approach makes fraud prevention and more successful fraud detection possible.

### **2.3 Educational Gaps and Training Deficiencies**

One of the biggest issues confronting the accounting industry at the moment is the lack of big data analytics courses. The inability of the traditional accounting curriculum to keep up with technological advancements has resulted in a skills gap in the profession. Nevertheless, many accounting programs prioritize older accounting practices over more recent ones..

To address this issue, educational institutions need to reconsider their accounting curricula entirely and incorporate in-depth training in data analytics. Everything from basic data analysis techniques to complex predictive modeling should be covered in this course. Students should be taught how to use a variety of applications and tools for analysis, such as Python, R, and SQL. These skills are necessary for the analysis of large datasets and the extraction of useful insights.

Accounting curricula should emphasize the practical applications of data analytics in financial contexts, in addition to technical skills. The application of data analytics to financial planning, performance management, and budgeting should be studied by students. Students will be able to understand how to apply data analytics to real-world financial problems through this practical approach.

Furthermore, educational institutions should consider forming partnerships with technology companies in order to provide students with hands-on experience using the platforms and technologies that are employed in the industry. Through these partnerships, students can gain valuable insight into the real-world applications of data analytics, preparing them for the demands of the modern accounting profession..

#### **2.4 Impact on Business Efficiency and Competitiveness**

The impact of the big data analytics skills gap on business productivity and competitiveness cannot be overstated. Businesses that don't have accountants with experience in data analytics face significant disadvantages. If businesses can't analyze large datasets and extract actionable insights, they risk missing out on significant opportunities for cost savings, revenue growth, and competitive advantage.

For example, predictive analytics can help businesses anticipate shifts in the market and adjust their strategies accordingly. This ability is especially important in industries that are continually changing swiftly, like technology and retail. However, without the necessary knowledge, accountants are unable to fully utilize new technologies, which leads to missed opportunities and poor decisions..

Moreover, the inability to analyze large databases increases the risk of fraud and financial inefficiencies. Often, conventional financial analysis tools miss subtle trends and abnormalities that can indicate financial dangers or fraudulent activities. Using sophisticated data analytics to uncover these issues more quickly and accurately reduces the risk of financial loss and damage to an accountant's reputation.

In addition to these dangers, a company without data analytics expertise may have other difficulties maintaining and expanding its competitive edge. The volume of data being gathered has left risk managers and other staff members frequently overwhelmed in today's data-driven businesses with the advent of big data.. An organization may receive information on every incident and interaction that takes place on a daily basis, leaving analysts with thousands of interlocking data sets (Webb, 2020).

### **3.0 Recommendations**

#### **3.1 Integrating Technology into Accounting Education**

To close the skills gap in Big Data Analytics, educational institutions' accounting curricula have to include technology. Covering a wide range of topics relating to data analytics, this integration should be comprehensive.

Students should learn how to utilise Python, R, and SQL among other analytical tools and software in courses. Large dataset analysis and the extraction of practical insights require these techniques (Dawood, 2023). Using tools like Tableau and Power BI, students can also learn how to understand and visualize data. These skills are needed to communicate complex data insights to stakeholders.

Accounting education has to emphasize the practical applications of data analytics in financial contexts, in addition to technical proficiency. The application of data analytics to financial planning, performance management, and budgeting should be studied by students. This practical approach will teach students how to use data analytics to real-world financial problems.

In order to give students hands-on experience with industry-standard tools and platforms, universities should consider forming partnerships with technology companies. Through these partnerships, students can gain valuable insight into the real-world applications of data analytics, preparing them for the demands of the modern accounting profession. In conclusion by integrating technology into accounting education might improve on evolving role of accountant in current system.

#### **3.2 Continuous Professional Development**

Accounting professionals must pursue continual professional development to stay up to date with technological advancements. By providing access to relevant workshops, courses, and Big Data Analytics certifications, organizations can assist with this.

Companies might, for example, offer monetary support to employees who enroll in training programs or get degrees from recognized colleges. These courses should cover everything from basic data analysis techniques to advanced predictive modeling. They should teach Python, R, and SQL in addition to having practical experience with a range of analytical tools and technologies.

In addition to formal training programs, companies should encourage a lifelong learning mindset. This can entail planning internal knowledge-sharing gatherings where employees

can share their viewpoints and firsthand accounts of applying data analytics in the workplace. It may also include accessing online resources such as webinars, tutorials, and articles on data analytics.

Encouraging a lifelong learning mindset will ensure that accountants stay current with emerging techniques and technologies. This will enhance their ability to provide perceptive analysis as well as their job satisfaction and career prospects. So by making a continuous professional development might help the issue for growing demand for data driven decision making.

### **3.3 Collaboration with Technology Experts**

Working with IT and data science specialists will help close the skills gap in big data analytics. Accountants may better utilize Big Data Analytics and encourage knowledge sharing with this multidisciplinary approach.

Accountants, data scientists, and IT specialists, for example, might work together in cross-functional teams on projects to uncover financial insights and improve decision-making processes. Based on their combined expertise, these teams can develop custom analytical models and tools that are tailored to the specific needs of the accounting department. Constructive finance and IT collaboration will reveal the existing state of systems within the enterprise, identify the best solutions and partners in the market to integrate with this infrastructure, and provide the right levels of ongoing support and training (Wheeler, 2021).

In addition to project-based collaboration, businesses aim to encourage ongoing information exchange between accountants and technology experts. This can entail planning internal knowledge-sharing gatherings where employees can share their viewpoints and firsthand accounts of applying data analytics in the workplace. It may also entail providing accountants with opportunities to enroll in data science and IT training programs.

Companies may help accountants acquire the skills needed to effectively utilize Big Data Analytics by fostering a collaborative environment. This will enhance their ability to provide perceptive analysis, as well as their job satisfaction and career prospects. Hence by collaboration with the technology expert it can overcome in educational gaps and training deficiencies.

### **3.4 Investment in Analytical Tools and Infrastructure**

To help accountants with their data analysis tasks, one needs to invest in modern analytical tools and infrastructure. Accounting professionals will be able to do their duties more successfully and efficiently if they are provided with the necessary tools.

For example, purchasing cloud-based data technologies can give accountants rapid access to and analysis of large databases. These systems' scalability and versatility allow them to handle massive volumes of data and complex analysis. Additionally, businesses should confirm that advanced analytical programs like machine learning and artificial intelligence can be performed on their IT system.

In addition to investing in technology, organizations should ensure that accountants receive ongoing training and support to ensure they are able to effectively use these tools. This could entail setting up internal training programs, granting users online access to materials, and offering support from IT and data science specialists.

By investing in infrastructure and analytical tools, organizations may help accountants acquire the skills necessary to use Big Data Analytics. This will enhance their ability to provide perceptive analysis as well as their job satisfaction and career prospects. Although these technology groupings are by no means all-inclusive, they may be used as a reference for businesses creating their technology portfolio and making investments in personnel and employee upskilling (Li, 2022).

## **4.0 Conclusion**

The lack of accountants with Big Data Analytics knowledge in the modern workplace poses a serious issue. The profession's future depends on closing this skills gap as accountants' responsibilities increase to encompass more data-driven tasks. Because it enables accountants to perform intricate data analysis, generate predictive insights, and make more strategic suggestions, big data analytics raises the value of accountants to businesses.

Using technology in the classroom is a crucial first step in reducing this skills gap. To ensure that graduates are skilled in data analysis techniques, colleges and professional training centers should incorporate extensive Big Data Analytics courses into their accounting programmes. In addition, present accountants must to be encouraged to pursue continual professional development through online Big Data Analytics courses, seminars, and certificates.

Promoting interdisciplinary collaboration is another crucial tactic. Accountants may benefit greatly from secure collaboration with IT specialists, data scientists, and business analysts. Through these collaborations, accountants can share expertise and gain a more comprehensive understanding of data-driven decision-making processes.

Companies also want to invest in analytical tools that are simple to use and navigate. Companies that provide their accounting staff with the necessary infrastructure and resources can help them make the most of Big Data Analytics. This investment will improve the efficiency and accuracy of financial reporting and audits while also enabling more strategic and informed company decisions.

Reduce the gap in Big Data Analytics expertise across accountants to significantly enhance efficiency, competitiveness, and strategic decision-making. Additionally, it will ensure that the accounting profession remains effective and valuable in the age of technology. Accountants with a strong background in data analytics will be more adept at navigating the complexities of modern business environments and fostering growth and innovation.

In conclusion, the accounting profession needs to adapt to the changing circumstances in order to remain successful and relevant. By utilizing Big Data Analytics and fostering a culture of continuous learning and collaboration, accountants may continue to provide invaluable counsel and support to their organizations. The ability of accounting to use data to enhance business outcomes and integrate technological advancements will determine its future.



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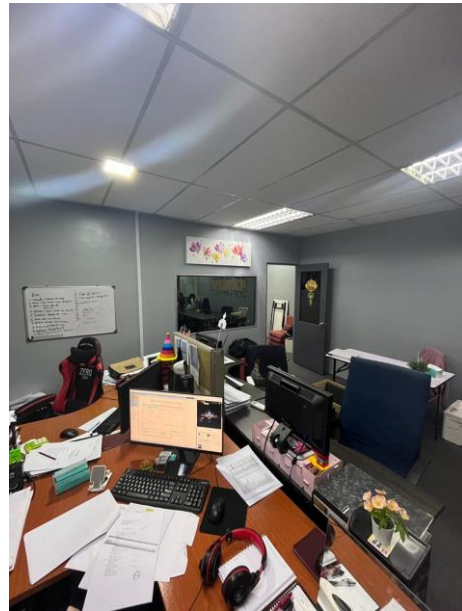
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## Appendices

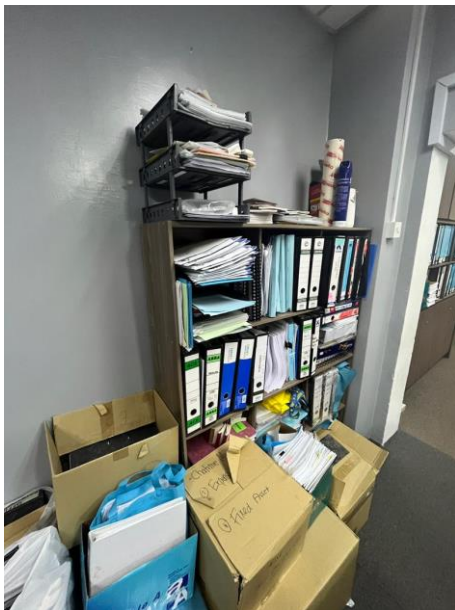
Audit Department



Accounting Department



Accounting Client Document



Pantry

