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UNIVERSITY TECHNOLOGY MARA (UITM) KAMPUS BANDARAYA MELAKA FACULTY OF BUSINESS AND MANAGEMENT BACHELOR OF BUSINESS ADMINISTRATION (HONS) FINANCE

MGT666: INDUSTRIAL TRAINING REPORT

MAN TRUCK & BUS SDN BHD



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2022898338

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17th January 2025

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Tarikh : 09.01.2025

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Tajuk Laporan	SWOT analysis of MAN Truck & Bus	Nama Syarikat	MAN TRUCK & BUS

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EXECUTIVE SUMMARY

My major aims throughout my twenty-four-week industrial training at MAN Truck & Bus Sdn Bhd were to get practical job experience while developing my personal and professional abilities to prepare for future employment. My intensive and interesting twenty-four-week industrial training was held at MAN Truck & Bus Sdn Bhd. My industrial training experience started on August 12, 2024, and finished on January 24, 2025. This industrial training aims to provide students with real-world job experience, improve their skills, develop insights, and promote professional values in a corporate setting. I then concentrated on increasing my potential, self-awareness, and attributes such as honesty, creativity, academic talents, employability skills, job competencies, business skills, and interpersonal skills.

As part of the Bachelor of Business Administration degree at Universiti Teknologi Mara (UiTM), students must take MGT666 Industrial Training, which provides real-world job experience, important skills, and a strong feeling of responsibility for their future careers. Every student must intern or gain practical experience in a subject linked to their major or study area. Internships allow students to establish a professional mindset while applying classroom learning to real-world settings. In addition to giving students the essential information, skills, and mindset, it allows them to offer companies new views and make meaningful contributions. The training also offered exposure to real-world operations such as vendor payments, customer follow-ups, and bank reconciliations, enhancing technical and interpersonal skills. These activities improved technical knowledge and honed interpersonal skills such as effective communication with vendors and customers, problem-solving, and attention to detail, all of which are useful in a professional setting.

My report contains detailed information on MAN Truck & Bus Sdn Bhd, such as its history, corporate structure, aims, and customer services. The training reflection portion of my report includes information about the responsibilities I was allocated and the personal and professional advantages I gained because of my internship. In addition to the conversation, I have supplied the SWOT analysis used to determine the company's competitive advantage. This study not only shows the SWOT analysis results but also proposes future directions for MAN Truck & Bus Sdn Bhd.

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ACKNOWLEDGEMENT

First and foremost, I would like to praise and thank The Almighty God for giving us strength, and because of His blessing, I finally managed to finish my internship for this last semester. Without His blessing, achieving where I am now is hard for me. I learned many things during my internship and my 3 years of studies at UiTM. I learned how to be committed and responsible in every work or task given by my superior in the workplace and my UiTM supervisor. There are many processes to produce good and knowledgeable content for this report.

Secondly, I want to thank my lecturer, Dr Halimahton Binti Borhan, for allowing me to participate in this industrial training. This industrial training provided me with real-world job experience in my chosen sector. My heartfelt gratitude goes to my manager, Cyrus Loh, and my head of department, Philip Walton, for instructing and allowing me to complete my industrial training at their organization. Both look at and advise me throughout the teaching and learning process. It was a great privilege for both of us because they taught me so much and were always patient during the educational process.

Finally, I want to thank MAN Truck & Bus Sdn Bhd for giving me the chance to obtain internship experience for almost a year, and I provide a lot of gratitude to the employees at MAN Truck & Bus Sdn Bhd. They were quite helpful during my industrial training. I often talk to them about how the work should be done, because they have a lot of experience, and I am sure they have enough expertise to share with me related to finance. I am very honoured to have them as colleagues throughout this industrial training. Finally, I would like to thank the people I mentioned earlier because they helped me greatly during my industrial training until this report could be made.

1.0 STUDENT PROFILE

1.1 STUDENT RESUME



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EDUCATION BACHELOR OF BUSINESS ADMINISTRATION (HONS.) FINANCE

Universiti Teknologi Mara Campus Bandaraya Melaka | October 2022 - January 2025 Current CGPA : 3.22

DIPLOMA IN BANKING STUDIES

Universiti Teknologi Mara Campus Alor Gajah Melaka | July 2019 - March 2022 CGPA . 3.48

SIJIL PELAJARAN MALAYSIA (SPM): ACCOUNTING

Sekolah Menegah Kebangsaan Alam Megah 2 | January 2013 - December 2017

SKILLS

- Knowledge in both finance and accounting
- Languages : Malay, English, Arabic (Basic)
- Good In using MS Words, Excel PowerPoint and Canva
- Intermediate skills in Adobe Photoshop Flexible, reliable, good teamwork
- Problem solving and fast learner

EZLYN NOR ELFIRA BINTI HASRIN

PROFILE

Account Payable & Receivables Expert

Demonstrate exceptional competence and precision, as well as a proven record of filing prepared and paid invoices and expense payments, reviewing documents for proper account coding and providing account analysis and account reconciliation as needed

WORK EXPERIENCE

MAN TRUCK & BUS (M) SDN BHD (INTERNSHIP)

- August 2024 January 2025
- Processed verified, and reconcile account payable
- Filing and maintaining vendor records
 Monitored electronic import to our SAP System
- Monitorial intectorie: Import to dui sin system
 For account receivable, monitor customer accounts for definquent
- payments
 Maintaining customer accounts

BOUSTEAD PETROLEUM MARKETING SDN BHD (BHPETROL)

December 2021 - October 2022

- Taking care of the payment counter and ensuring that the service
- given to customers is the best.
- Ensuring money received and given is correct and sufficient.
 Helping to arrange items in the store in a neot and orderly condition
- Keeping the work area clean

GCH RETAIL SON BHD (GIANT)

December 2017

- Manage the store with goods or products efficiently
- Organize and add items
- Ensure name and price labels are correct
- Ensuring stock that is about to expire

ACHIEVEMENT

- During the Diploma, he jained the Student Police Volunteer Corps
- (SUKSIS) as a uniformed member • Have successfully completed the Student Palice Reserve Volunteer
- Basic Training

 During the Degree, has joined the professional image in the
- hospitality industry program as a food bureau position

REFERENCES

SHAFIRIN ABOUL MUTALIF MAN Truck & Bus Sdn Bhd Senior Executive (Purchosing) INTAN MAIZURA ABDUL RASHID UITM Kampus Bandaraya Melaka Senior Lecturer

Figure 1.1: Student's resume

2.0 COMPANY PROFILE

2.1 COMPANY BACKGROUND



Figure 2.1: Logo of MAN Truck & Bus Sdn Bhd

MAN Truck & Bus established its presence in Malaysia in 1980, marking the beginning of its operations there. Since then, it has become a leading commercial vehicle provider in Malaysia, fulfilling the demands of numerous sectors, such as public services, construction, and transportation (MAN Truck & Bus Company, 2023).

MAN Truck & Bus, headquartered in Munich, Germany, is a leading global manufacturer of commercial vehicles and transportation solutions. A subsidiary of Traton SE under the Volkswagen Group, the company specializes in producing trucks, buses, vans and diesel engines for various applications. MAN serves a diverse global market with operations in over 120 countries and manufacturing facilities across Europe, Asia and Africa (Volkswagen Group, 2023).

MAN Truck & Bus has established a significant presence in Malaysia, supporting the country's growing transportation and logistics sector. The business first entered the Malaysian market to satisfy the need for high-performance commercial vehicles, and it has since established itself as a reliable provider of trucks and buses that are suited to the country's requirements. Delivering dependable and effective solutions for sectors like public transportation, construction, and logistics is the main goal of its operations in Malaysia (MAN Truck & Bus Company, 2023).

2.2 LOCATION

MAN Truck & Bus's headquarters in Malaysia are in Shah Alam, Selangor. It is the central hub for the company's operations, including sales, customer service, after-sales support and administration, supporting its nationwide presence. In addition, this company has four branches located in Shah Alam, Port Klang, Penang and Johor (Carsifu, 2023).



Figure 2.2: Location of MAN Truck & Bus Sdn Bhd at Shah Alam



Figure 2.3: Location of MAN Truck & Bus Sdn Bhd

(Source: Google Maps)

This is the address of PT headquarters 5030, Jalan Jangur 28/43, Section 28, 40400, Shah Alam, Selangor Darul Ehsan Malaysia (Carsifu, 2023).

2.3 VISION

MAN Truck & Bus Sdn Bhd vision is simplifying customer business through leading sustainable solutions (MAN Truck & Bus Company, 2023).

2.4 MISSION

MAN Truck & Bus mission is committed to delivering high-quality, innovative, and sustainable commercial vehicles that meet the needs of diverse industries. The company pioneers alternative fuel and electric vehicle technologies to reduce transportation's environmental impact while providing exceptional after-sales support and value-added services, ensuring long-term customer satisfaction, trust, and reliability (MAN Truck & Bus Company, 2023).

2.5 OBJECTIVE

MAN Truck & Bus objective is to aim for sustainability, innovation, and global leadership by advancing eco-friendly vehicles, digital technologies, and customer-centric solutions, and fostering employee collaboration, shaping a smarter, greener future for mobility worldwide (MAN Truck & Bus Company, 2023).

2.6 ORGANIZATIONAL STRUCTURE

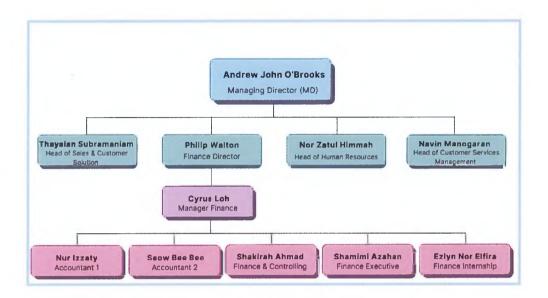


Figure 2.4: Organizational Chart of MAN Truck & Bus Sdn Bhd

This organizational chart depicts the hierarchical structure of MAN Truck & Bus Sgn Bhd, headed by Andrew John O'Brooks, Managing Director (MD), who oversees the entire organization. Reporting directly to him are four department heads Thayalan Subramaniam, Head of Sales & Customer Solutions, Philip Walton, Director of Finance, Nor Zatul Himmah, Head of Human Resources and Navin Manogaran, Head of Customer Service Management. Under the Director of Finance, Philip Walton is Cyrus Loh, who serves as Finance Manager and supervises the finance team. The finance team consists of Nur Izzaty, Accountant 1, Seow Bee Bee, Accountant 2, Shakirah Ahmad, Finance & Control, Shamimi Azahan, Finance Executive and Ezlyn Nor Elfira, Finance Internship. This structure shows a clear chain of command and outlines specific responsibilities across departments, ensuring efficient management and operations.

2.7 PRODUCT & SERVICES

MAN Truck & Bus is known for producing vehicles that meet the needs of a wide range of industries, offering cutting-edge features, high reliability and superior performance. It also has a wide range of vehicle types such as Trucks, Buses and Vans. The trucks are designed to meet specific operational requirements, ensuring efficiency and cost-effectiveness. In addition, MAN Truck & Bus focuses on services for its products such as after-sales services with maintenance and repair services through a network of authorized service centres. These services allow you to run your business in a simple, economical and efficient way (ZEV Mandate, 2024).

2.7.1 Product

i) Trucks



THE MAN TGX

THE MAN eTGX

THE MAN TGS

Figure 2.5: Trucks MAN Truck & Bus Sdn Bhd

MAN Truck & Bus provides a wide range of trucks tailored for various applications renowned for their durability, fuel efficiency and advanced technology. Their offer includes light-duty trucks for urban deliveries and short-haul transport. Secondly, medium-duty trucks for versatile regional transport and heavy-duty trucks are designed for long-haul transport, construction and heavy industry. In addition, MAN Truck & Bus has key models such as the MAN TGX, MAN TGS, MAN TGM and MAN TGL demonstrating the brand's commitment to performance, reliability and innovation (Thomas Huong, 2024).

ii) Buses



Figure 2.6: Buses MAN Truck & Bus Sdn Bhd

MAN Truck & Bus is a leading manufacturer of high-quality buses and coaches designed for public transport, intercity travel and tourism. The company emphasizes comfort, safety and environmental sustainability by combining cutting-edge technologies that improve performance while reducing emissions. Its city buses, such as the MAN Lion's City series, are built for urban transit with spacious interiors, low-floor designs and fuel-saving or electric drives. For long-distance travel, the MAN Lion's Coach offers premium comfort with advanced seating, climate control and a modern infotainment system, making it ideal for tourist and intercity routes. In addition, MAN intercity buses are tailored for suburban and regional travel, combining reliability, efficiency and practicality for medium-distance travel. This comprehensive range ensures that MAN meets diverse transport needs while promoting environmentally friendly mobility (Thomas Huong, 2024).

iii) Vans



Figure 2.7: Vans MAN Truck & Bus Sdn Bhd

The MAN TGE series is a versatile light commercial van designed for urban delivery and logistics operations. It offers a variety of configurations, including panel vans, crew vans and chassis cabs, making it adaptable to a wide range of business needs. With a focus on efficiency and reliability, the MAN TGE is equipped with advanced driver assistance systems, modern infotainment features and robust engines that deliver excellent performance and fuel economy. Its spacious cargo area, high load capacity and adaptable interior ensure that it meets the demands of businesses that require practical and durable transport solutions (Thomas Huong, 2024).

2.7.2 Services



Figure 2.8: After sales services MAN Truck & Bus Sdn Bhd

ZEV Mandate (2024) offers various services to support its customers in the transportation industry. The company provides vehicle sales, including new and used trucks, buses, and vans, and flexible leasing and financing options. After-sales services such as maintenance, repairs, and the supply of genuine MAN parts help keep vehicles in top condition. MAN offers digital fleet management systems for vehicle tracking, route planning, and fuel efficiency monitoring to assist businesses. Drivers can benefit from professional training programs aimed at improving safety and driving skills. In case of breakdowns, MAN's Mobile24 service provides 24/7 roadside assistance. The company also offers customized vehicle solutions for specific industries, such as construction and emergency services. Additionally, financial services like insurance, extended warranties, and payment plans ensure customers can manage costs effectively. Through these services, MAN Truck & Bus ensures reliable vehicle performance and customer satisfaction (Thomas Huong, 2024).

3.0 TRAINING REFLECTION

In this report, I will describe my industrial training experience at MAN Truck & Bus Sdn Bhd during these 24 weeks, which started on 12th August 2024 and ended on 24th January 2025. I have been given several opportunities and experiences through this internship, which has given me a better understanding of what the finance and accounting industry has to offer in the working world. I was assigned to the finance executive account payable and account receivable department by my internship manager, Mr. Cyrus Loh. In addition, he is a manager for the Manager Finance at this company. My working days begin from Monday until Friday. The duration of the operation is eight hours, which starts at 8:30 a.m. and lasts until 5:30 p.m. in the office and the allowance I receive per month is RM1000 (MAN Truck & Bus Company, 2023).

As an intern at this company, I do accounts payable, and accounts received. For example, the task I do in terms of accounts payable is to key in vendor invoices with batch payment listing. This company uses Systems Applications and Products (SAP), which is a widely used enterprise resource planning (ERP) software. SAP creates a centralized system for businesses that enables every department to access and share common data to create a better work environment for every employee in the company (Nitpicker, 2024). With that, I can learn more about the system by keying in and referring to the system. When I have made a vendor payment, I will do payment advice by sending all payment advice to all vendors as receipts have been paid. Next, the task I do is key in, and check staff claims every month. At the end of the month, I will do document filling work, which is payment vouchers according to vendor payment listings (MAN Truck & Bus Company, 2023).

For accounts receivable, I do bank reconciliation every month with account statements and the SAP System. Account receivable is like we are in contact with customers, different from accounts payable because it is in contact with vendors. So, every week I will ask and follow up with customers who are in debt by emailing each customer and making a customer list. In addition, I will register new customers by providing them with a form. At the end of the month, I will complete the document-filling work, which is orders received according to customer payments (David Luther, 2022).

4.0 SWOT ANALYSIS

SWOT Analysis

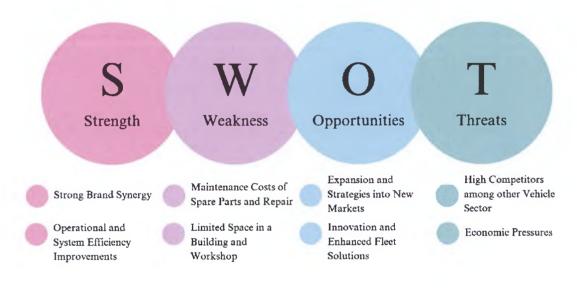


Figure 4.1: SWOT Analysis

4.1 STRENGTHS

4.1.1 Strong Brand Synergy

MAN Truck & Bus Sdn Bhd, as a globally renowned brand, has long been known for its ability to produce high-quality, reliable and innovative commercial vehicles. This capability, combined with MAN's reputation as a leader in vehicle manufacturing, adds value to all services provided (Simone Grimaldi, 2022). Customers in the transportation sector rely heavily on the carrier's ability to ensure cargo integrity. Customers' trust in logistics services is strengthened using vehicles supplied by a brand such as MAN, which is synonymous with efficiency and reliability. This not only gives logistics companies like MICS a competitive advantage but also boosts their reputation as dependable service providers (Reuters, 2024).

According to Georg Silberhorn (2021), the MAN brand symbolizes a commitment to innovation and quality, values that are in line with the competitive priorities of other international companies in providing the best medical logistics solutions. This strategic relationship demonstrates a mutually reinforcing synergy between the two entities, with MAN's reputation helping to improve MICS' image in the market and building customer trust and confidence in its services. With this collaboration, MICS can strengthen its position as a reliable transport logistics provider, providing services that meet customers' critical needs to the highest industry standards (Reuters, 2024).

4.1.2 Operational and System Efficiency Improvements

MAN Truck & Bus Sdn Bhd is constantly striving to improve the efficiency of its operations and systems through various strategic approaches and technological innovations. This telematics system enables real-time monitoring of vehicle performance, fuel consumption, and adherence to predetermined routes. With this technology, fleet managers can detect technical issues early on, optimize maintenance schedules, and lower overall operating costs. In addition, telematics also provides data that can be used to improve driver safety and adjust operations based on customer-specific needs. In addition, MAN can also leverage green technologies such as electric and hydrogen vehicles. This not only makes operations more energy efficient but also lowers carbon emissions, which is consistent with the global trend of increasing emphasis on sustainability (Sharon Rose, 2021).

Continuous training for the workforce is a key element in ensuring operational efficiency at MAN Truck & Bus. By implementing intensive training programs, technical staff can be equipped with the most recent skills in new technologies such as telematics systems and electric and hydrogen vehicles. This program not only enhances the ability of staff to provide efficient services but also ensures that they are prepared for rapid technological changes in the automotive industry. Customers will have more confidence in MAN's ability to resolve complex technical problems quickly and professionally (Christina Amann, 2024).

4.2 WEAKNESS

4.2.1 Limited Space in a Building and Workshop

One of the weaknesses faced by MAN Truck & Bus is the physical space constraints in their buildings and workshops. This lack of space can have a direct impact on the efficiency of daily operations, particularly inventory management, vehicle maintenance, and manufacturing processes. In workshops with limited space, maintenance and repair work on large vehicles such as trucks and buses may be hampered, as the tight space makes it difficult for workers and spare parts to move around. This can increase the time needed to complete repairs or maintenance work, lowering overall productivity (Ancel, 2023).

Reuters (2022) also has an impact on a company's ability to store spare parts, components, and vehicles effectively. Inventory organization becomes more difficult in a crowded environment, which can cause delays in locating the parts required for repairs. This also affects the availability of stock for customers who require urgent service, which in turn can lower customer satisfaction levels. In addition, limited space may limit a company's ability to expand operations or implement new technologies. For example, if a company wants to add automation equipment or increase workshop capacity to handle more vehicles, a lack of physical space will be a major obstacle. In the long term, this constraint could affect MAN's ability to compete with other companies with larger and more modern facilities (Ancel, 2023).

4.2.2 Maintenance Costs of Spare Parts and Repair

High maintenance of spare parts and repairs is a major weakness of MAN Truck & Bus. This is due to several factors, including the need for high-quality spare parts, the use of advanced technology in MAN vehicles, and the need for skilled labor to carry out repairs. MAN vehicles, such as trucks and buses, are designed with premium components that ensure high performance, durability, and safety. However, spare parts for these components are usually more expensive than other brands that may use cheaper materials or less complex technology. These expenses become even more significant when the parts must be imported from the country of manufacture, which raises the price due to shipping and taxes. Maintaining MAN vehicles necessitates skilled labor who are specifically trained to understand and operate advanced technologies such as telematics, climate control, and electric and hydrogen engines. Wages for these technologies are also higher due to their specialized and required skills (Tracy, 2022).

Repair costs rise when vehicles require specialized maintenance, such as repairing climatecontrolled systems or complex engines. Long repair times due to technological complexity or spare parts shortages also contribute to rising costs, as customers may be required to pay additional fees such as renting replacement vehicles or suspending operations. The implications of these high maintenance costs could negatively impact MAN Truck & Bus's competitiveness, especially among customers who prioritize low cost as a primary criterion. Customers may switch to other brands that offer lower maintenance costs even with slightly different quality or performance (Thomas Eichinger, 2021).

4.3 OPPORTUNITY

4.3.1 Expansion and Strategy into New Markets

MAN Truck & Bus has a great opportunity to expand its operations into new domestic and international markets. This potential stems from the increasing global demand for efficient, high-quality, and sustainable commercial vehicles, especially in the logistics, construction, and public service sectors. Expansion strategies can also involve working with local distributors or strategic partners in target areas to better understand the culture, needs, and desires of the market. MAN can accelerate the market entry process through this collaboration by reducing logistical and legal barriers (Trintini, 2021).

In the context of new markets, developing countries in Southeast Asia, Africa, and Latin America offer great opportunities for MAN due to the rapid growth in these regions' infrastructure and logistics sectors. Many countries are building roads, ports, and smart cities that necessitate modern, energy-efficient commercial vehicles. In addition, the growth of e-commerce is increasing demand for delivery and logistics trucks. With high-quality products and cutting-edge technologies like electric and hydrogen trucks, MAN can provide relevant solutions to meet the market's needs (Jarlath, 2024).

4.3.2 Innovation and Enhanced Fleet Solutions

MAN Truck & Bus has a great opportunity to increase its competitiveness through innovation in more sophisticated and sustainable fleet solutions (Erkut Akkartal, 2021). In an era of technological change and increasingly complex industrial requirements, innovation is key to meeting customer demands and increasingly stringent regulatory requirements, especially in terms of sustainability and energy efficiency.

One of the primary goals of innovation is to create environmentally friendly vehicles such as electric and hydrogen trucks. These vehicles not only help customers meet increasingly stringent carbon emission regulations, but they also provide more energy-efficient logistics solutions. These green technologies can attract customers from sustainability-oriented sectors, such as pharmaceuticals, cold chain logistics and e-commerce delivery services, thereby expanding MAN's market (Reuters, 2024).

In addition to product innovation, enhanced fleet solutions include improved after-sales services such as maintenance, technical support, and flexible financing options. This can improve customer loyalty and set MAN apart from competitors (Reuters, 2024).

4.4 THREAT

4.4.1 High Competitors among Other Vehicle Sectors

MAN Truck & Bus faces significant threats from fierce competition in the commercial vehicle sector, where a variety of global and local brands offer competitive products. Brands such as Volvo, Scania, Mercedes-Benz, and Hino compete aggressively in terms of price, technology, fuel efficiency, and after-sales service, making this market very challenging. One of the most significant threats is competitors' ability to offer products with nearly identical features at lower prices. This could jeopardize MAN's ability to maintain its market share, particularly among customers who prioritize cost over premium features (Dublin, 2019).

Furthermore, competitors are making significant investments in sustainable technologies such as electric and hydrogen vehicles, which are becoming increasingly important in a global market that values sustainability. If competitors can provide green technology solutions that are less expensive or perform better, MAN's products may lose market appeal (Chen, 2023).

4.4.2 Economic Pressures

Economic pressures such as rising fuel prices and the global recession pose a serious threat to MAN Truck & Bus operations, despite the company offering fuel-efficient vehicles. Rising fuel prices raise operating costs for MAN's primary customer segments, which are the logistics, construction, and transportation industries. When fuel costs rise, customers look for cheaper alternatives, including vehicles from competitors with lower purchase costs, even if fuel efficiency is slightly reduced (Lauren Melodia, 2022).

In economic downturns, Lauren Melodia (2022) corporate customers frequently postpone the purchase of large assets such as new trucks and buses. Instead, they may decide to keep their current fleet or buy used vehicles to reduce capital expenditure. This reduces demand for new MAN vehicles, which are typically marketed as high-end products with higher prices (Lauren Melodia, 2022).

5.0 DISCUSSION AND RECOMMENDATION

5.1 STRENGTHS

5.1.1 Strong Brand Synergy

The strength of the MAN Truck & Bus brand, which is synonymous with efficiency, reliability and high quality, provides a strategic advantage to logistics companies such as MICS. Customers in the logistics sector, especially those involving sensitive cargo such as logistics and public services, require assurance of the integrity of their deliveries. By integrating the MAN brand into their operations, they gain customer confidence but also strengthen their reputation as a premium logistics provider. This collaboration provides added value through the latest technology and product innovations in line with global standards, thus helping the company to compete with other automotive companies in the market (Crotad, 2023).

According to Joerg 2020, strong brand synergy proposals to strengthen this synergy include the launch of a joint marketing campaign with MAN to highlight the technical advantages and added value of the services offered. In addition, full integration between MAN products can be strengthened through joint technology exhibitions, featuring cutting-edge solutions such as temperature control and smart telematics. These measures can increase customer awareness of the quality and reliability of both entities (Crotad, 2023).

5.1.2 Operational and System Efficiency Improvements

The operational and system efficiency introduced by MAN through technologies such as telematics and green vehicles are critical elements in adding value to modern logistics services. Telematics systems enable real-time monitoring and efficient fleet management, thereby reducing maintenance costs and maximizing vehicle uptime (Ilona Wissenbach, 2024).

This is also supported by Riham Alkousaa (2024), MAN could expand the implementation of green technologies by launching specialized vehicles for specific sectors such as medical logistics and e-commerce. This includes training on telematics systems, electric vehicles, and efficient fleet data management. Through these measures, MAN can maintain customer trust and strengthen its presence as a leader in the commercial vehicle sector. Automation enables the reduction of production and vehicle handling times while minimizing human error. For example, robotics can be used in the assembly of complex components, while artificial intelligence can assist in data analysis to plan maintenance or optimize

production. By combining a highly skilled workforce and automation technology, MAN can achieve high operational efficiency, produce quality vehicles, and maintain a competitive edge in the market (Thoma Huong, 2024).

5.2 WEAKNESS

5.2.1 Limited Space in a Building and Workshop

The physical space constraints in buildings and workshops are one of the main weaknesses of MAN Truck & Bus, which has a major impact on the efficiency of daily operations. Limited space complicates inventory management, vehicle maintenance, and smooth workflow, especially when it comes to large vehicles such as trucks and buses. This space imbalance causes congestion in the work area, prolongs maintenance periods, and subsequently reduces productivity. The lack of space also limits the number of vehicles that can be managed at one time, affecting the level of customer satisfaction (Frost, 2021).

To overcome this problem, MAN needs to take strategic measures such as reorganizing existing spaces to improve operational efficiency, for example using vertical storage racks for spare parts or heavy equipment. In addition, the construction of additional workshops in strategic locations can increase operational capacity. Digital space management technology can also be used to monitor and optimize space utilization more efficiently. With these measures, MAN can improve productivity and operational capabilities while maintaining customer satisfaction (Frost, 2021).

5.2.2 Maintenance Costs of Spare Parts and Repair

High spare parts maintenance and repair costs are another weakness faced by MAN Truck & Bus. MAN, vehicles use premium quality components and advanced technologies such as telematics systems and electric engines, which increase efficiency and durability but require expensive spare parts. These costs increase when spare parts must be imported, adding to the burden of shipping costs and taxes. In addition, maintenance requires skilled workers with specialized training, which leads to higher labor costs. These factors make maintenance, and repair costs an ongoing challenge for the company (Alisa Jalil, 2022).

To overcome this issue, MAN can expand its network of spare parts suppliers to obtain more competitive price offers. They can also invest in training local workforces to reduce reliance on external experts, thus lowering operating costs. Implementing a proactive periodic maintenance program can help prevent serious breakdowns and reduce the cost of major repairs. With this strategy, MAN can better manage costs while maintaining service standards and customer satisfaction (Alisa Jalil, 2022).

5.3 OPPORTUNITY

5.3.1 Expansion and Strategies into New Markets

MAN Truck & Bus has a great opportunity to strengthen its position by exploring new markets, both domestically and internationally. The increasing global demand for efficient, high-quality and sustainable commercial vehicles offers the company the opportunity to expand its footprint in sectors such as logistics, construction and public services. This expansion strategy can be initiated by establishing partnerships with local dealers or strategic partners in target areas to gain a deeper understanding of the local culture, needs and requirements. MAN can facilitate the process of adapting to local logistical and regulatory challenges, accelerating entry into new markets more smoothly (Shiva, 2024).

To support this expansion effort, investment in marketing and branding is essential. The implementation of focused digital marketing campaigns, trade fairs and vehicle demonstrations can increase brand awareness in new markets. In addition, offering flexible financing schemes and strong after-sales service will help attract customers and build long-term relationships. By effectively implementing this strategy, MAN can not only increase revenues but also strengthen its reputation as a global leader in the commercial vehicle industry (Trintini 2021).

5.3.2 Innovation and Enhanced Fleet Solutions

Innovation in fleet technology offers MAN Truck & Bus a major opportunity to increase its competitiveness in the global market. Christina Amann (2024) has increasingly complex industry requirements and strict sustainability regulations, the focus on the development of environmentally friendly vehicles such as electric and hydrogen trucks is a strategic move. These vehicles not only help customers comply with carbon emission regulations but also offer more energy-efficient logistics solutions. This green technology is also attracting customers from sustainability-conscious sectors such as pharmaceuticals, cold chain and e-commerce delivery (Alisa Jalil, 2022).

With a continuous focus on innovation, MAN can meet the needs of modern customers, reduce their operating costs, and at the same time support the global agenda for sustainability. Offering more sophisticated fleet solutions allows MAN Truck & Bus to strengthen its position as a leader in the commercial vehicle industry, ensuring the company's resilience and relevance amidst a rapidly changing industry landscape (Thoma Huong, 2024).

5.4 THREAT

5.4.1 High Competitors Among Other Vehicle Sectors

MAN Truck & Bus faces intense competition in the commercial vehicle industry from global brands such as Volvo, Scania, Mercedes-Benz, and Hino, which offer high-quality products at competitive prices. These competitors often leverage technological innovation, fuel efficiency, and after-sales service to attract customers (Brican, 2024). Price pressure from competitors who can offer vehicles with almost equivalent features at lower costs is a major threat, especially for cost-sensitive customers (Editorial Staff, 2023).

To address this challenge, MAN Truck & Bus needs to strengthen the uniqueness of its products through continuous innovation in technology and build quality. Emphasis on features such as fuel efficiency, sustainability, and safety can increase competitiveness. In addition, offering flexible financing plans and expanding the after-sales service network can add value to customers. Forging strategic partnerships and adapting products to local market needs can also strengthen the company's market position (Shiva, 2024).

5.4.2 Economic Pressures

Global economic pressures such as rising fuel prices and economic recession have had a negative impact on the demand for commercial vehicles. Rising operating costs are forcing customers in the logistics and transport sector to look for cheaper alternatives or postpone the purchase of new vehicles. In this situation, used vehicles and cheaper competitor products are becoming the main options, reducing sales of premium vehicles such as those offered by MAN Truck & Bus (Shirshir Bhardwaj, 2022).

To mitigate the impact of economic pressure, MAN needs to offer attractive financing plans, including flexible rental and leasing schemes. The company can also expand its product segment with low-cost vehicles that still maintain important features such as fuel efficiency and durability. Investments in green technologies such as electric and hybrid trucks can also reduce customers' dependence on fossil fuels, making MAN products more attractive even in uncertain economic situations (James, 2022).

6.0 CONCLUSION

MAN Truck & Bus Sdn Bhd's industrial training program offers insightful knowledge about the working world, especially in the areas of accounting and finance. The trainees' participation in accounts payable and accounts receivable during this internship demonstrated how ERP systems like SAP are used in real-world scenarios. The training also offered exposure to real-world operations such as vendor payments, customer follow-ups, and bank reconciliations, enhancing technical and interpersonal skills. These activities improved technical knowledge and honed interpersonal skills such as effective communication with vendors and customers, problem-solving, and attention to detail, all of which are useful in a professional setting (David Luther, 2022).

The SWOT analysis emphasizes MAN Truck & Bus's position as a dominant player in the commercial vehicle industry. The company's strong brand reputation and operational efficiency are key strengths, which are supported by technological advancements such as telematics and a commitment to green initiatives such as the development of electric and hydrogen-powered vehicles. These efforts are consistent with global sustainability goals and respond to growing customer demand for environmentally friendly solutions. However, challenges remain, such as limited workshop and building space, which limit operational scalability and efficiency, and high maintenance costs for premium vehicles, which may deter cost-sensitive clients. Despite these challenges, market expansion presents significant opportunities, particularly in emerging economies with growing infrastructure and e-commerce industries. By entering these markets and leveraging its sustainable technologies, MAN can gain new customers and strengthen its competitive position. However, threats such as fierce competition from global brands and economic pressures, such as rising operational costs and recession-driven shifts in consumer behaviour, necessitate strategic mitigation (John Quelch, 2019).

The internship experience highlighted the significance of integrating theoretical knowledge with practical practice, equipping trainees for future career opportunities in a dynamic and competitive environment. As a conclusion, my internship at MAN Truck & Bus proved to be an extremely valuable learning experience. It was not only about the work I carried out but also about the overall growth that occurred as a result. I came away from the experience with a renewed sense of self-confidence and a more refined skill set for navigating the workplace. This is true at both the professional and personal levels (Alicia, 2024).

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8.0 APPENDICES



Figure 8.1: Townhall Communication Meeting



Figure 8.2: Office Room and Filling Room



Figure 8.3: Birthday Celebration & Farewell Session

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Figure 8.4: Turnitin's result

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