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BA240

BACHELOR OF BUSINESS ADMINISTRATION (HONS) MARKETING

MGT666 (INTERNSHIP)

INDUSTRIAL TRAINING REPORT

(3rd MARCH 2025 – 15th AUGUST 2025)

HOST ORGANIZATION:



AQA Corporate

Services Sdn Bhd (1449876V)

570B, Jalan Samudera Utara 1, Taman Samudera
68100 Batu Caves, Selangor Darul Ehsan

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SUBMISSION DATE:

20th JULY 2025

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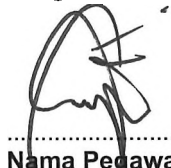
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Jawatan : PENGARAH

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No. Faks :

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EXECUTIVE SUMMARY

This report is a report of details about my internship experience for a period of six months at AQA Corporate Services Sdn. Bhd. as an intern with the company, a Malaysian, and a fast-growing corporate services company. The foundation of AQA, which was started by Kapt Bersukutu (PA) Abdul Qaiyum Bin Asuri in 2018, has emerged and established itself as a reliable and known accounting, auditing, taxation, secretarial, and business advice services provider. The firm was registered in the Malaysian Institute of Accountants (MIA) and was reputable in the aspects of professional integrity, innovation, and customer-oriented services. The mission of the organization is to simplify the achievement of financial success among small companies by providing precise, personalized, technologically advanced financial services. Its strategic objectives are also related to improving the satisfaction of the clients and client growth, with an insistence on the digitalization of all the service processes by 2026. I was assigned to the Marketing Division in the Administration Department, and the main task here was to manage and enhance the online presence of the company, especially the corporate website. The internship proved crucial in sensitizing the need to use digital marketing in the branding and establishment of corporate services and assisted the company in aligning its web image with its branding and strategic objectives.

Another lesson that the internship taught was related to corporate communication, group work, time management, as well as the combination of marketing strategies and compliance with regulations. We had both external rewards, a monthly allowance, and a good working environment, and intrinsic rewards, professional development, and confidence increase, making this internship a full-bodied learning experience. The main focus areas that reinforce AQA's strategic positioning include a good professional team, specialisation at the local level, and the abundance of clients. Nevertheless, it has issues like poor brand visibility, a low digital brand presence, and a high level of employee dependency. The outlined SWOT analysis has both opportunities relating to the growth of the SME market and trends in digital transformation, as well as potential threats represented by the changes in regulations and a high competitiveness level in the industry. The recommendations refer to extending digital branding, transitioning to a cloud-based accounting tool, to improve the advisory services, and to bolster internal capacity, based on talent development and strategic partnerships. In general, this internship enabled me to receive a valuable experience in real life at the same time AQA was involved in the process of its digitalization and stable corporate development.

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ACKNOWLEDGEMENT

I would want to say a big and sincere thank you to all of you who have assisted me all along in the preparation of my industrial training report on the subject of MGT666 (Internship).

To begin with, I would like to express my heartfelt appreciation to my supervisor, Mr. Abdul Qaiyum bin Asuri, who presented me with the great invaluable guidance, support, and valuable appraisals during my time my working within the frame of the internship. His work experiences and personal suggestions have played a great role in assisting me in the execution of this report.

I also take the opportunity to greatly appreciate the organization in which I did my internship, for giving me the chance to visit a real workplace. It is through the support, cooperation, and mentorship of the team that I have had the exposure that has contributed greatly to my personal and professional growth. The fact that they have been sharing knowledge and have led me through different duties has expanded my knowledge about the industry.

I would also like to express my utmost gratitude to my adviser, Madam Siti Nazirah binti Omar, who was of assistance in the manner of an epiphany to get this report to progress in the organization of its structure and the formation of its contents. Her mentorship has played an impressive role in my composition and analytical process.

I am also inclined to note the moral support of my family and friends, who provided motivation to me throughout the period of the internship. This is a great source of strength since they would encourage me and believe in me. This report would not have been made as successful without their prayers and support.

There is no denying that I am grateful to everyone who took part in this great experience.

1.0 STUDENT'S PROFILE

NUR FITRIALIA SALIMIN

MARKETING INTERNSHIP



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011-10580584

EDUCATION

**BACHELOR OF BUSINESS
ADMINISTRATION (HONS.)
MARKETING • 2023**

UiTM Bandaraya Melaka

Current GPA: 3.65

Current CGPA: 3.48

**DIPLOMA IN BUSINESS
STUDIES • 2020**

UiTM Alor Gajah

Graduated with CGPA 3.39 on
September 2024

KEY SKILLS

Data analytics
Microsoft Office: Words, Excel &
Powerpoint
Google Workspace: Sheets, Forms,
Docs
Editing: Canva, CapCut

ADD SKILLS

Communication Skills
Leadership
Language Skills: English, Mandarin

PROFESSIONAL SUMMARY

A full-time student studying marketing at Universiti Teknologi MARA Bandaraya Melaka. Specifically, passionate about all aspects of marketing, with a particular interest in digital marketing in this rapidly evolving digital age. I am eager to leverage my academic background and expertise to contribute to a marketing internship and help achieve their goals.

WORK EXPERIENCE

ABDUL QAIYUM & CO • DECEMBER 2019

570B, Jalan Samudera Utara 1, Batu Caves, Selangor.

Office Assistant who manages and helps with a variety of tasks such as helping the finance department review data that has been prepared in Microsoft Excel.

RESTORAN CILI PADI • JANUARY 2020

Jalan Durian Daun, Masjid Tanah, Melaka

Take orders and deliver customers' food and beverages daily with speed, quality and consistency.

Serve as a cashier to receive payments, count and give money back to customers, keep transaction records, and maintain the cleanliness and tidiness of the cash counter area.

HOT NASI KUKUS • FEBRUARI 2020 – MARCH 2020

26, Jalan Iks Masjid Tanah, Masjid Tanah, Melaka

Prepare food and beverages to customers daily with speed, quality and consistency.

Take customer orders along with being a cashier.

REFERENCES

PUAN NORAISHAH BINTI KAMAROL ZAMAN | UNIVERSITI
TEKNOLOGI MARA

Figure 1: Updated Resume

2.0 COMPANY'S PROFILE

2.1 Name, Location, Background



Figure 2.1.1: Logo of AQA Corporate Services Sdn. Bhd.

Based on the philosophy of professional excellence, integrity, and client-oriented service delivery, AQA Corporate Services Sdn. Bhd. has become one of the most recognised and leading providers of comprehensive corporate services in Malaysia within a very short time. Previously named Abdul Qaiyum & Co, the company began operations in 2018 at Batu Caves, Selangor, and is registered and recognised by the Malaysian Institute of Accountants (MIA), which shows the dedication of its founder to drive and adhere to regulatory requirements and credibility in the industry.

Its founder, Kapt Bersukutu (PA) Abdul Qaiyum Bin Asuri, is a very respected accounting professional with the appellation of Chartered Public Accountant (CPA), a term that portrays his unwavering support of professional ethics and standards in his industry. As the single partner of the enterprise, his management skills have helped in making AQA Corporate Services a vibrant and flexible organization that caters to a wide range of customers, ranging in size of small and medium-sized businesses (SMEs) to large multi-national corporations (MNCs).

In the year 2018, AQA was founded and can be considered a mission-driven business venture aimed at addressing some of the dire needs of the professional services industry in Malaysia, particularly in so far as accounting and taxation are concerned, as well as auditing, company secretarial services, and business consultancy. The company initially made itself clear as a trusted provider of services to various organizations dealing with the perplexities of the Malaysian financial regulations and compliance systems.

In its early stages, the company concentrated more on providing highly localized and personalized services, especially to the SMEs, which are usually unable to get high-quality advisory and compliance services. The fact that the firm was registered under the Malaysian Institute of Accountants (MIA) enabled it to uphold high standards as far as professionalism was concerned, and the assurance that it was operating in the best practices in terms of accounting in the country. The founder of the company, did not only added his academic credentials and technical skills to the table but also a foresight in the growth of the business. During his leadership, the company achieved a high level of confidence among its clients, as most of them wanted permanent relationships as opposed to single services.



Figure 2.1.2: The main office of AQA Corporate Services

The firm was experiencing a major growth period between the years 2021 and 2023. When the business environment in Malaysia was starting to revive and respond to the new post-pandemic economy, AQA Corporate Services capitalised on that moment to increase its services and boost the already-strong brand name. During this period, the company has diversified its portfolio to include more strategic advice, such as business consultation, risk assessment, and financial structuring, which most local firms were also keen on, ensuring that they could take advantage of the economic changes that were triggered by global challenges. The company is combined with its accounting, tax, auditing, and business consulting processes, which became particularly appealing to businesses in need of cost-effective but complete support systems.

It was in the year 2024 that the company took a leap forward with the official foundation of AQA Corporate Services Sdn. Bhd. Such transformation manifested the willingness of the company to act at a higher level of corporate structuring, allowing it to bid on larger projects, gain access to a wider range of talent, and adhere to more inclusive corporate rules. Today, the company has its headquarters where it deals with a group of professionals that assist in the operations related to matters of accounting, tax, auditing, corporate governance, and business strategy. The company still highlights moral professionalism, responsibility, and creativity in ensuring that customers get selective and strategic advice that is appropriate in a dynamic corporate environment that is shifting fast.

In prospect, the AQA Corporate Services is set to triple its geographical presence with its forthcoming franchise openings in Melaka and Penang, which would open by the year ending 2025. The selection of these locations is strategic since it is the places where economic activity in the respective states is on the increase, and the number of entrepreneurs is on the rise, as well as the demand for quality corporate advisory services, other than Kuala Lumpur and Selangor. The Melaka franchise would probably serve the southern region of the Malaysian Peninsula, including the tourism-related companies, property developers, and the retail industries. In the meantime, the Penang branch will most likely be catering to manufacturing and tech startups as well as logistics companies since Penang has a bustling industrial and digital economy.

2.2 Vision, Mission, Objective, Goal

2.2.1 Vision

To be the most trusted and forward-thinking accounting partner, empowering businesses and individuals with clarity, confidence, and financial excellence through innovation, integrity, and personalized service.

2.2.2 Mission

To simplify financial success for small businesses by delivering accessible, accurate, and future-ready accounting solutions.

2.2.3 Objective

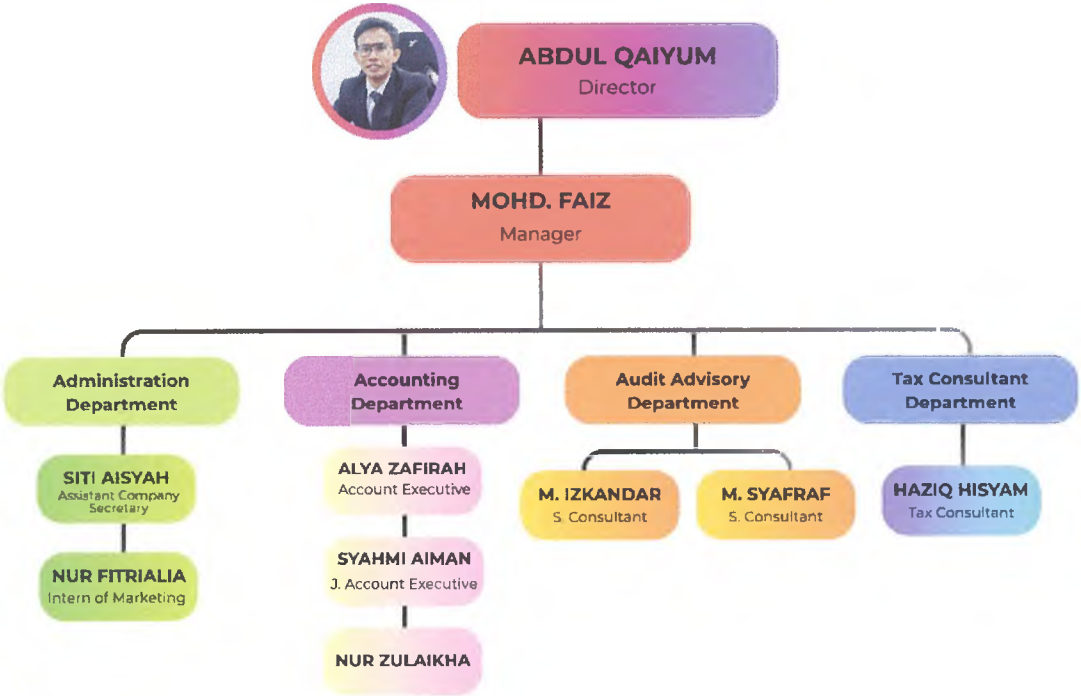
- **To Provide Customized and Quality Financial Services**
Offer custom accounting, auditing, taxation, and secretarial services to serve each client according to its unique demands, and they must be accurate, compliant, and practical.
- **To Encourage Moral and Clear Dealings**
Transparency and integrity are the key values that must be upheld with strict application of legal, regulatory, and professional standards in Malaysia and across the world.
- **Empowering SMEs with financial literacy and strategy**
Train and service small and medium-sized enterprises with appropriate financial counsel and help them make knowledgeable decisions toward future growth and stability.
- **To Glorify Long Term Client Audience**
Establish a relationship with trust and loyalty by providing individual personal service and regular contact with a client, so that the firm is positioned as a long-term partner in financial needs.
- **To Incorporate Innovation in the Provision of Services**

Keeping to adopt and use the future-ready technologies and digital tools in order to have improved efficiency, accuracy, and client satisfaction.

2.2.4 Goals

- The performance regarding Client Satisfaction Rate in service quality should be 100%.
Make sure all the clients get timely, transparent, and cost-effective services with a feedback mechanism to enhance performance.
- 25 % Client Base Increase each year
To get new businesses, lure them into the market by utilizing digital marketing, client referrals, and strategic alliances to increase market visibility.
- Digitise all departments up to 2026
Automate processes by incorporating full accounting systems on the cloud, a portal to the clients, and an automated compliance engine.
- Ensure Compliance Accuracy of 99.9 %
Ensure financial reporting, tax filing, and statutory reporting are done with the utmost level of accuracy by investing in staff training and quality control procedures.
- Train and Retention of Talented Professionals
Develop a knowledgeable and engaged workforce with unlimited professional growth through constant professional development based on the standards of the firm, established in innovation and integrity.
- Becoming a thought leader in Corporate Advisory
Conduct seminars, share opinions, and participate in collaborations with industry players, with the view of making the company a reliable source of advice in the corporate services industry.

2.3 Organizational Structure



2.3.1: AQA's Organizational Chart

2.4 Services offered

- **Accounting & Bookkeeping**

AQA Corporate Services Sdn. Bhd., provides a complete package of accounting and bookkeeping services that are seen as support to any successful business operation. Financial transactions require accuracy when it comes to recording, classifying, and analyzing them, and these services play a very key role in this process. In a careful manner, the company is giving the clients well-grouped financial data according to the financial reporting standards of Malaysia, such as the Malaysian Financial Reporting Standards (MFRS) and Private Entity Reporting Standards (PERS). The objective is to assist the clients in bringing clarification to their financial situation and making more informed decisions in business.

The company also has sophisticated accounting programs and systems that facilitate the day-to-day accounting records, including general ledger entries, bank reconciliations, as well as accounts payable/receivable. Not only does this minimize errors of manual work, but also boosts efficiency, especially amongst small and medium enterprises (SMEs) which do not necessarily have an in-house accounting expertise. Also, the AQA approach to accounting is proactive because they do not just record the transactions, but also detect the patterns and recommend cash flow optimization and budget.

Their unique selling point is how they interact with the clients in a personal manner. They do not provide a one-size approach to accounting support; instead, they customize the process of support to the individual needs of the business. As much as there can be a need in an established firm, or as much as a startup may require to set in place a viable accounting framework, AQA is fit to be transformed. Such services are useful in ensuring that a business complies with the regulatory standards of, among others, the Companies Act 2016 and Income Tax Act 1967, as well as enabling strategic insights into the financial well-being of the business.

- **Taxation**

Business sustainability dwells on tax compliance and planning as some of its most important components. In Malaysia, AQA has a solid taxation service that makes businesses comply with the dynamic nature of taxation in the country. The range of their tax services is all-encompassing, which entails corporate tax compliance, individual tax lodgments, Goods and Services Tax (GST) and Sales and Service Tax (SST) advisory, as well as tax audit representation. Such a scope of service enables businesses to have a larger confidence when dealing with complex tax obligations.

The aggressive tactical tax planning is one of the strengths of the firm. Instead of merely calculating the amounts of taxes they owed the clients, the team undertakes close collaboration with the clients to determine deductions, exemptions, and incentives that can be legally applied to reduce the tax amounts. This service is especially useful at the time when taxes are to be paid or a big business deal, like a merger, acquisition, or restructuring of the company. Being well-versed with Inland Revenue Board (IRB) policies and tax incentives in the countries of operation, the firm guides clients through the best way to optimize their tax status and prevent the pitfalls in the process.

In addition, the company also facilitates representation services for tax audits or tax investigations. In light of the intensified attention on tax-related matters by the Malaysian taxman, companies need to make sure that their taxation matters are in order. AQA assists in paperwork, queries handling, power dealings with authorities, which makes it much less stressful and risky. Their taxation services improve the resilience and expansion of businesses through their proper adherence and strategic planning.

- **Company Secretarial**

Company secretarial services help provide legal compliance and good corporate governance. AQA provides an entire range of secretarial support to make sure that the clients fulfil all their statutory requirements as required by the Companies Commission of Malaysia (SSM). These services include company formations, assistance with examining the statutory registers, drafting the board

resolutions and minutes, and filing annual returns, as well as alterations in the company structure.

The company details act in an advisory capacity, particularly to newly established entities that might be ignorant of their duty of compliance. As an example, non-deposition of adequate documents at the right time may attract a penalty of even the winding up of a company. AQA eradicates this threat by keeping the right records and filing on time, which leaves the clients peace of mind to concentrate on their operations.

Moreover, the company is a reliable associate that handles the issues of governance of boards. They provide advice concerning directorial responsibilities, shareholders, and regulatory changes such that the corporate practice is conformable with the Companies Act 2016. Their computerization of a few secretarial services, including e-filing and electronically managing documents, indicates a contemporary, time-saving modality of ensuring compliance with the law. In the current era, when the issue of corporate transparency and accountability is scrutinized, the use of professional company secretarial services such as those provided by AQA cannot be ignored.

- Auditing & Advisory

This assurance and wisdom in businesses is given by AQA auditing and advisory services as an additional level of verification. Their separate custom auditing services are carried out in accordance with Malaysian Approved Standards on Auditing (ISA) so that financial statements provide an accurate and fair view of the financial status of the company. Such audits not only act as a statutory requirement but also assist in improving business credibility among investors, lenders, and regulators.

The company attaches much importance to the quality of the audit work, the process of discovering risks, and clear communications. They are a client-driven auditing process that entails risk assessment, internal control test, and an extensive financial review process. Audits also offer a chance to many SMEs and other developing firms to detect a lack of functionality or anomalies in their financial operations. AQA makes recommendations based on its audit findings

to ensure improvement in the way the internal controls are developed, accuracy of the financial reporting, and compliance.

On the advisory side, the company provides advice on financial restructuring, governance policies, and strategic risk management. They help businesses in preparing to expand, make investments, and even exit by providing a transparent financial projection and a map of regulations to follow. Through a union of audit expertise and advisory superiority, AQA provides clients with operational measures through which they minimize risk and enhance performance.

Also, in the current age, when regulation and financial disclosure demands and the firm keeps the clients ahead of any shifts in the accounting standards or in the requirements of the industry relating to compliance. Such initiative in auditing and advisory does not only guarantee the active compliance with the forced standards in the present, but also lays the foundation for the sustainable development and stakeholder trust.

- **Business Consultation**

In this competitive world of business, successful strategic decision-making is one of the key success factors. The business consultation services offered by AQA are meant to encourage businesses, give them the tips and tools required to change with the times, grow, and prosper. The range of services they are offering includes business planning, market entry strategies, financial forecasting, restructuring organizational structures, and improving performance.

They have customized solutions at the heart of their consultation philosophy. Each business organization is different, and that is why AQA will take time to analyze the business of a client, purpose, obstacles, and potential. In startups, the company gives advice on the business model verification, cost arrangements, and business regulations. To the developing SMEs, they provide strategic planning, which synchronizes operational objectives with market facts.

One of the key industry areas is financial consultation, in which the company contributes to budgeting, forecasting, and financial health determination. The services enable the clients to have a foresight on risks that may occur, manage the cash flow in an effective manner, and impress the investors by making clear and data-supported projections. The company also helps in the restructuring exercise, either in operational, financial, or managerial aspects, by determining the congestion and suggesting efficiency-enhancing reforms.

Besides, AQA uses industry benchmarks and market analysis to ensure that clients are competitive. The recommendation that they give in their advice is based on data, as well as years of experience with Malaysian businesses. As a client decides to go abroad or to develop the domestic market, the company aids them to plot the course coherently and authoritatively.

3.0 TRAINING'S REFLECTION

3.1 Duration

AQA Corporate Services Sdn. Bhd. is a well-known accounting and consultancy firm based in Malaysia, which has given me a chance to undertake my internship placement with them to spend a total of 6 months providing details on when my internship placement will start and end as follows: starting 3rd March 2025 and ending 15th August 2025. Official working hours at the company start every Monday morning at 9.00 am and end 5.00 pm on a Friday, with the weekends set aside as non-working days. I feel honoured to be part of their team, where, before starting the internship, I have already received an official acceptance from the company, which is my first step to enter the professional field. Within this organization, each department operates with the same working hours. Here are the details working hours that are related to the position I was offered are as follows:

Day	Working Time	Working Hour Duration	Total Break Time Duration
Monday	9.00 a.m. to 5 p.m.	8 hours	1 hour anytime
Tuesday	9.00 a.m. to 5 p.m.	8 hours	1 hour anytime
Wednesday	9.00 a.m. to 5 p.m.	8 hours	1 hour anytime
Thursday	9.00 a.m. to 5 p.m.	8 hours	1 hour anytime
Friday	9.00 a.m. to 5 p.m.	8 hours	1 hour anytime
Saturday	Not operating on weekends.		
Sunday			

Table 3.2.1: All departments' working time

3.2 Details

Through my internship at AQA Corporate Services Sdn. Bhd., I was placed on the Administration Department, which is under the Marketing part, which AQA comprises a team of three colleagues, including my supervisor, who serves as the Director, Manager of the company, and a Senior Assistant Company Secretary of the Administration Department.

The primary responsibilities of an administrative department that falls within the marketing division are instrumental in the smooth running and facilitation of any activity involving marketing. Their major task is to organize and control the logistical and operational duties that would allow the marketing team to perform its functions effectively and consists of maintaining databases of clients, managing communication agendas, help to monitor the effectiveness of marketing campaigns by inputting data, creating reports, as well as posting the latest updates by the firm onto its website.

My main task was entrusted to me, which was to help in the development, proper management, and content improvement of the official website of the company. This placement was my foundation during my practical experience, and it provided me with real-life corporate interaction in a well-organized and friendly platform. The essence of my work as a trainee revolved around making the company digital, especially where it would take steps toward marketing and content development using websites. The company that offers corporate services such as secretary compliance, taxation, accounting, and other advisory services greatly depends on its online platforms that help mitigate its credibility, attract prospective clients, and spread the word about its professional services. So, the process of site maintenance and improvement was not only a technical job but the one that naturally implies a significant level of responsibility and is strategically important.

From the point of view of particular duties, I was first challenged to examine the current data of the site and the way to organize it, the spheres it had to improve, and the ways to solve the problem of improving visual perspective and ease of navigation, as well as information worth. This involved performing a comparative

study on other web design websites and understanding the current trends in design and content in the industry, and also developing some creative concepts to make the AQA website look more interesting and professional. I also collaborated with the in-house team to evaluate whether the site fitted well into the branding goals of the business and was in line with service delivery.

The other significant aspect of my task was the maintenance of the user-friendliness and informational value of the site as a source of information and acquaintance by the prospective and actual customers. I also enhanced the design, linking of pages, and responsiveness so that the site would be viable on both mobile and desktop. I would also have liked changes in visual elements, such as icons in section headers, to give a unifying and modern design. This meant that I had to familiarize myself with simple site management tools, that I even know content management systems (CMS), and even worked with IT professionals or hired outside developers to perform technical changes.

In addition to content and technical refinement, I was also involved in refining the site to do digital marketing. This involved general SEO procedures like insertion of keywords, editing of meta tags, and development of links to enhance the position of the site in search engines like Google. I examined the possibility of natural integration of keywords that relate to services created by the company, for example, "Malaysia tax services", "corporate secretarial firm", "SME advisory", in order to get the desired target users. I was also involved in web traffic analysis with the use of analytics tools, which allowed us to determine the visitors' behavior, favorite parts of the site, and possible drop-off points. This perspective came in handy in changing the layout and content plan of the site to enhance user engagement and time on site.

3.3 Gained

The Extrinsic benefits that I gained from the company during the industrial training were monthly allowances of RM1000 was given to me, which helped me manage transportation costs, food costs, and my daily living during the internship. Besides the fixed allowances, the company has also adopted an effective policy to reimburse work-related expenses. As an example, when at any point I was obliged to spend money on printing marketing resources or getting access to digital tools that were essential to develop the content, I received all the expenses back. This meant that my productivity and creativity would not be affected by budget constraints and especially when it comes to social media content, Graphics editing software, or subscriptions to SEO research. Even though the company itself did not offer a place to stay or include a regular meal schedule, the arrangement of break times inspired me to a great extent to manage my own hour-long lunch without any complications, which was an additional booster in terms of personal issues associated with dietary needs and time management. Moreover, the working environment of the company had a clean and open pantry in which staff and interns could have their light meals, snacks, or drinks. An exclusive place of prayer also stood out as the company embraced everyone and respected the religious customs. When all these factors came together, a positive and respectful workplace culture was created, which focused on the well-being of the intern in a meaningful and practical sense.

Also, the Intrinsic benefits that I obtained during my internship include the professional knowledge, technical expertise that are very fundamental in the digital communication and marketing environment. Other than professional and technical skills, the internship at AQA Corporate Services has been crucial in my personal growth. Effective communication and the ability to coordinate with each other are one of the most important skills that I developed. Due to the fact that I had to communicate with different departments to gather updates, reports, and insights to apply on the site, I discovered how to communicate in a professional manner, listen, and coordinate between the desired needs of certain content to internal comments. Laboratory Links activities gave me an experience of how to present ideas in a clear and tactful manner, primarily when interacting with non-marketing people as a professional. My time management also became drastically better which are

meeting the deadlines with the pressure of several content deadlines, frequent web updates, and planned meetings helped me sort out my planning, prioritization, and efficiency in getting things done. This discipline and sense of punctuality made me act dependably in a busy work office setting. I developed confidence slowly in the process of presenting ideas, especially when we had brainstorming sessions where I mainly suggested new pages on the website or alternatives to improve the layout of the same. It was also an invaluable insight into the internal operations and professional ethics of a professional services firm that my internship provided. As I followed the everyday activities of an accounting and corporate secretarial firm, I realized that confidentiality, precision, and conformity are fundamental to every company. The advertising of such a company is not done in the form of fancy advertisements, but it is done to build credibility, trustworthiness, and reliability. Thus, every material produced was thoroughly checked to prove the factual accuracy, adequacy of the tone, as well as compliance with the regulatory standards.

4.0 SWOT ANALYSIS

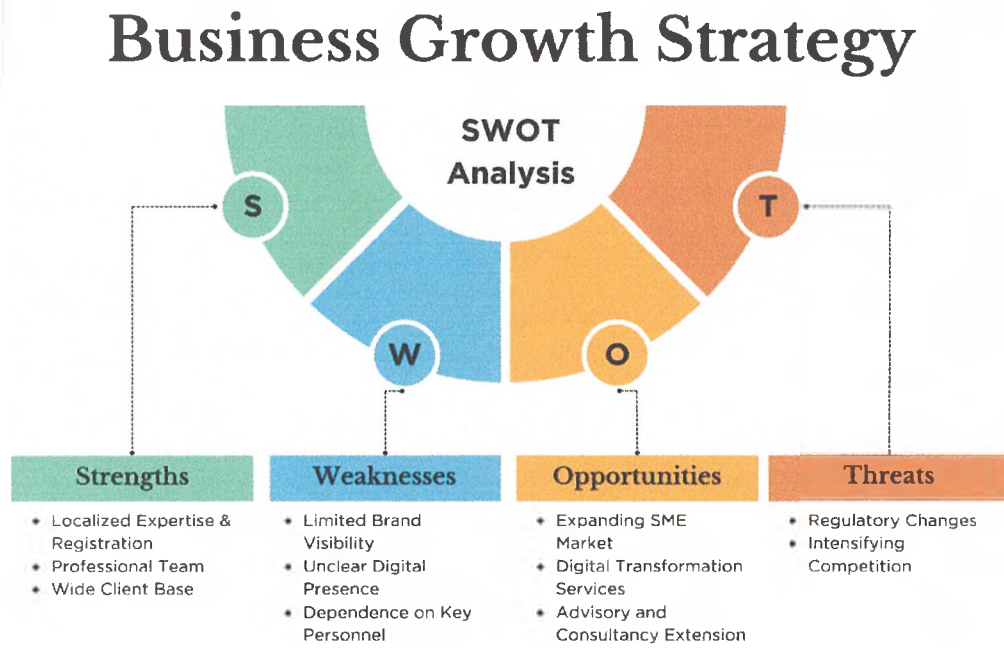


Figure 4.1: AQA's SWOT Analysis

5.0 DISCUSSION AND RECOMMENDATION

5.1 Discussions

5.1.1 Strengths

Internal factors that are advantageous, providing excess or advantages to a company. These are the controllable positive attributes within the company that help achieve objectives ([Tenti Indah Lestari & Yunita, 2025](#)).

Localized Expertise & Registration

Membership with Malaysian Institute of Accountants (MIA) is one of the bases on which AQA lays its professional authority and quality of operation. This official recognition is not a mere regulatory formalities it means that the company is above regulatory qualification and standards specified by the governing body of accountancy in Malaysia thus ensuring its clients of its legal and professional competency. Also the localism in the profession ensures that the firm has an upper edge in negotiating the complexities of the changing financial regulations, taxations, and in audit demand in Malaysia. This is especially crucial within a compliance-driven culture where mistakes/oversights may result in a serious crime or negative publicity on clients. In addition, this registration gives the firm the license to represent clients on engagements with the government agencies like the Inland Revenue Board (LHDN), Companies Commission of Malaysia (SSM), and others statutory bodies all in the interest of providing the clients with a business friendly regulatory environment. Among the small, and medium-sized enterprises (SMEs) and the foreign investors who do not understand how the Malaysian financial systems work, the deep local experience of the firm offers strategic confidence and diminishes compliance risk, and this fact makes AQA a reliable advisor and partner.

Professional Team

AQA is the group of experienced chartered accountants and professionals contributes to the improved capacity of the firm to deliver

accurate, moral and client-centered accounting services. Those professionals do not come just with academic degrees and industry certifications, but also with years of practice experience in a variety of industries. Their existence is an indication of excellence, accuracy, and sticking by high ethical values which are very necessary in the accounting and auditing profession where element of transparency and integrity is the only option. This department allows the company to be able to surpass the core and prepare a profound financial consultancy, tax optimization techniques, forensic accounting, and custom business advisory functions, which cover both business practical and practical needs. Professional competence and experience of the staff also enhances a proactive concept of service delivery, as in the team of accountants one does not only keep the records but the client trusts him or her, knows that he or she understands and is able to recommend a forward perspective on the finances. This ability raises the firm profile in the market and creates long run client loyalty particularly in cases of companies that need advisory services at the advanced level and the services done in the normal day to day compliance services.

Wide Client Base

The fact that AQA can accommodate a wide range of customers, including small and medium enterprises (SMEs) and multinationals that shows scalability, versatility and a wide scope of services. The large client base translates to a good record in handling various financial activities besides regulatory issues and industry oriented standards. This capability enables this firm to reshape its engagement with flexibility according to the size, complexity and nature of the business of every client. An example can be as SMEs might need advice on statutory compliance, cash flow and tax filings, whereas the multinational clients are usually more diverse and in need of more sophisticated services such as group consolidation, cross border tax planning, transfer pricing, or of internal control reviews. Having a variety of clients improves the reputation and operational ability of the firm at the same time as it creates institutional knowledge in various industries which include

manufacturing, retail, construction etc. The exposure helps give more informed and industry-related advice, and lets the firm foresee and overcome client challenges in time. Finally, its client base is broad enough that it enhances the credibility of the firm in the market and creates possibilities of growth and constant innovations in services.

5.1.2 Weaknesses

Internal factors that are disadvantageous or deficiencies within the company. These are controllable negative factors which affect the success of the company ([Tenti Indah Lestari & Yunita, 2025](#)).

Limited Brand Visibility

Regardless of the fact that AQA has existed more than eight years, its inception in 2018 just makes it one of the novel players in the accounting and audit services industry in Malaysia. Age and old experience are main issues in a professional field where credibility, trust of customers and long-term relationships are vital. Therefore, age and length of years can play big roles in determining how customers believe in the viability and ability of a firm. Most of the time, larger and better-established competitors have accumulated decades of brand equity, vast referral systems and track records with large clients of high profiles. AQA on the other hand soon may still be trying to establish a strong reputation and be known in the market. This lack of brand exposure becomes a problem to achieve penetration into areas of competition as customers are mostly likely to award business to a company that has an established and reputable history. Consequently, the company has to spend more resources to building its brands. This could be through attending industry conference, placing thought leadership articles, building relationships, initiating tailored marketing drives so as to separate it and establish some credibility in the minds of the potential clients.

Unclear Digital Presence

In a rapidly digital-first company world, an effective and strategic online presence is lack of which can devastate the outreach, participation, and development potential of the firm. AQA has a rather simple website, though it is quite weak in its presence on the other digital platforms, including LinkedIn, Facebook, industry-specific online directories, and so forth. Most potential clients in the current market place are particularly startups, SMEs and younger entrepreneurs who starts searching online in search of professional services. With a bland, and unexciting digital legacy that does not offer valuable and helpful information, the company will become lost. Moreover, even the lack of any active actions to approach the digital marketing activity (including search engine optimization (SEO), pay-per-click advertising, social media campaigns, or content production (e.g., educational blog posts, client testimonials, success stories) restricts its chances to get the inbound traffic and to receive the leads on the organic basis. This is also the reason that the firm will also be less competitive in front of other competing firms operating these platforms to showcase their expertise, build confidence, and strengthen relationships with their clients. Finally, the refusal to modernize the web-based presence can obstruct the speed of business evolution, at least in a market that tends to heavily rely on digital points of contact to form the initial impression on the potential customers.

Dependence on Key Personnel

Being a small audit and accounting firm, AQA might have its mode of operations and the way it serves its clients entirely based on very few highly qualified professionals especially the licensed chartered accountants. Although in this small-team structure there can be a strong bond in relationships with the clients and provided service can be on a personal level, there is certain organizational hazard, over-reliance on a limited number of people. In case any of the key personnel leaves, becomes sick, or is otherwise not available the firm might experience service delivery hiccups, failure to meet client deadlines and/or a

decrease in the quality and uniformity of work. This is a very serious weakness especially in an area which requires accuracy, conformity, and consistency. More so, such a high dependency upon a limited talent market would limit the growth capability of the firm, accepting large or complicated audit assignments due to the scarceness of talents, and unable to change to take swift actions to respond to instantaneous high demand. To the clients, particular those with a long term contract or a specialised requirement, this may be considered as a liability and they may prefer dealing with a bigger company with the ability of providing flexibility of staffing and resilience in its operations, dealing with larger workforce which is suited to the greater requirements of the clients.

5.1.3 Opportunities

External factors that are favorable and can be advantageous to a company if properly harnessed ([Tenti Indah Lestari & Yunita, 2025](#)).

Expanding SME Market

The growth of SME sector in Malaysia is an opportunity long- term and immense that is available to AQA. The increasing number of SMEs in Malaysia represents an increasing demand of affordable and professional accounting services since these SMEs continue to be the backbone of the Malaysian economy, in terms of employment and GDP. The majority of SMEs lack a fully functional department of finance, and they are in constant need of external help in terms of tax reporting, regulatory reporting and strategic financial planning. Such gaps provide AQA with an opportunity to enter as a trustful and professional partner, who is aware of unique challenges and dynamics of the SME environment. The firm can create service packages that meet the business maturity of the clients in different categories, right from early start ups to emerging enterprises therefore providing scalable solutions that grow with clients. The services like bookkeeping, tax filing, audit readiness, payroll, can be offered to the market as primary means of SME stability and success. The process, in turn, can help AQA to win

the trust and establish long-terms relations, guaranteeing recurrent business and a stable revenue source. In addition, it can improve the market visibility and reputation in an ecosystem, which is commonly intertwined and dependent on the word of mouth promotion, by establishing itself as a company that helps the small business.

Digital Transformation Services

As the business of accounting experiences the shift towards the use of technology, its incorporation of digital tools and platforms is no longer a competitive advantage but something that clients expect. It is in its best interest to make this transition successfully and in this regard, AQA boasts of a golden opportunity of providing digital transformation services which are much needed by SMEs and traditional businesses that are much slower to embrace newer technologies. The adoption of cloud-based accounting models (Xero, QuickBooks, and MYOB) would enable the firm to give its clients real-time financial performance information, automation of tedious work, as well as enhance accuracy in financial reporting. The innovations will have the potential of making informed decisions and increased operations of the clients. Moreover, online platforms provide a high level of data protection, work outside the office, and a smooth teamwork experience that may be considered more and more important in a post-pandemic future of a hybrid-working model. Solely through employing such technologies, albeit complementing them with something like training and troubleshooting, and even customization, AQA will be able to rebrand as more than a service provider: it will become a strategic enabler of innovation to its clients. Such visionary thinking also supports the relevance of the company in the swiftly changing market and appeals to the companies that are tech-savvy and require speedy, responsive, and data-centric financial institutions.

Advisory and Consultancy Extension

In the current business environment, customers are not just interested in transactional accountancy services but they want strategic suggestions,

which can have direct impact on their growth and profitability. AQA will be in a good position to take advantage of the emerging opportunity through the diversification into advisory and consultancy services, increasing its position in the value chain by providing a more consultative and forward-looking assistance. A lot of SMEs and even medium sized organisations do not have the access to good quality financial knowledge to assist in making the strategic decisions and thus get exposed to either financial mismanagement or lost growth opportunities. AQA has the ability to fulfill this gap through their advisory solutions which include financial forecasting, budgeting services, cost control measures, risk analysis service, and performance bench marking. Such services offer value that is tangible to clients immediately as well as strengthening the relationship to a more collaborative level where the firm becomes a trusted advisor rather than a firm that provides services to the client. This business shift means greater personalisation, increased client retention and the capability to charge premium rates because of the specialised character of the services to be provided. Furthermore, these kinds of advisory services have the ability to create new sources of revenue and compete in the market where firms that profess themselves non-compliant have become increasingly commoditized.

5.1.4 Threats

External factors that are obstacles or unfavorable situations that might endanger the company's performance ([Tenti Indah Lestari & Yunita, 2025](#)).

Regulatory Changes

The accounting profession is also among the most regulated professions in the Malaysia, and continuous amendments in the taxation law, rules on auditing, and governance standards form a constant threat to the firm such as AQA. Such changes in regulation, which are frequently introduced on the strict timelines, also require thorough and timely

adjustment of the accounting practitioners. This may amount to serious operational disturbances in a small- to mid-sized firm. Workers should be re-trained to meet new regulations, internal procedures and forms should be revised and clients should be notified and counseled on the consequences of all of which take some time, knowledge and monetary resources. Furthermore, not following or interpreting the new rules may result in dire consequences like a fine, sanctions, or even stripping of professional statuses. With trust and credibility being the key figures in such a profession, a slight violation of compliance may be enough to break the trust of the clients and blight the reputation of a firm. Moreover, such complexities to regulation have resulted in an increase in the demand of firms more proactive, knowledgeable, and capable of delivering up-to-date, strategic pieces of advice usually with the characteristics of greater firms that possess specialized regulative teams and counsel.

Intensifying Competition

Accounting profession in Malaysia is in the fast process of evolution where escalating competition especially brought about by aggressive growth of bigger national and regional accounting commitments in the country. These incumbents not only have a greater brand equity and the reputational strength to fall back on, but also can access a broader host of resources, such as automated production processes, artificial intelligence based analytics, and cloud-based operations that enhance stress-free task performance and improved client management. As a contrast, smaller companies such as AQA experience the increased pressure to stay efficient and competitive even with a less certain access to financial and human resources. The situation is worsened by the fact that bigger entities are capable of providing a wide range of services including, auditing, tax advisory, consultancy, and compliance amongst others under a single roof and at discount, bundled rates because they can utilize the economies of scales. This approach to pricing will eventually bring smaller firms down since they will not manage to retain or attract clients who are cost-efficient. Moreover, such bigger

companies tend to spend a lot on advertising and branding and position themselves as elite, credible, and progressive, and this aspect is very attractive to corporate customers as well as start-ups.

5.2 Recommendations

A company's strategy is how it creates innovations that set itself apart from its rivals and makes use of its human capital to meet client demands. Business model, which is a conceptual representation of a company's operations and offers an overview of the ideas considered in forming and developing strategies to fulfill the goals the firm holds, is undoubtedly closely related to business strategy. If a business strategy is not examined and developed beforehand utilizing a business model, it will not be successful ([Safitri et al., 2023](#)). This report has four strategies that will be given to AQA Corporate Services Sdn. Bhd. with the strategies will be designed with the help of SO strategy, ST strategy, WO strategy, and WT strategy through the SWOT Analysis.

The first recommendation that according to the identified strengths and opportunities under the SWOT analysis, such an overall SO (Strength-Opportunity) plan as strategic extension of service propositions and client reach enabled by taking advantage of digital transformation and offering specialized SME advisory services through the existing local expertise, professional workforce, and clientele base would be realistic to implement the opportunity-seeking strategies and approaches. Since the firm is registered with the Malaysian Institute of Accountants (MIA), then it already has credibility and is legally capable of servicing businesses without breaching the Malaysian financial legislation. It is an excellent tool to be leveraged as a trust-building mechanism in marketing to one of the fastest-growing SME sectors in Malaysia that will frequently require reliable local partners ([Sweetmag, 2022](#)). More often than not, SMEs do not have in-house finance teams and frequently find themselves dashed with compliance as well as tax requirements resulting in a constant need of professional assistance. In this case, the team of qualified and experienced chartered accountants of AQA can turn out to be a crucial resource. The company can come up with level based service packages according to the SMEs at various stages, or at start-up, growth or expansion stage with the focus on bookkeeping, tax filing, payroll, and financial advisory. ([Ng, 2023](#)) recommends cloud-based and digitally based financial solutions as another avenue where SMEs are adopting growth even faster, and thus demands on digital accounting services are another area of penetrating and expanding the market. AQA

could spend time educating their employees on the platforms such as Xero, QuickBooks, and Sage and then become a certified partner or digital solutions advisor on the platforms. In addition to enhancing company efficiency internally, this will enhance the appeal of their services to tech-savvy clients. What is more, the diversity of large numbers of clients availed to the firm can be used to cross-promote advisory and consultancy services, including those associated with strategic budgeting, risk analysis, and financial forecasting to already trust-established clients through compliance work. This value-added shift in a traditional accounting firm to an advisory partner in strategies is in line with current trends in the accounting profession all over the world ([ACCA, 2022](#)). To bring successful implementation of this SO strategy, AQA must use a segmented marketing approach, which will target SME groups, provide free webinars or will offer consultations, and also use testimonials of already satisfied clients over sectors, in an effort to generate trust in the digital space. In conclusion, gaining market share in the SME and digital fields, and using its localised position and professional skill base to drive local support, AQA can help ensure that it becomes revenue diverse, future-proof and able to promote its services as those of a forward-looking full-service accounting and advisory practice.

Next, the second recommendation based on the Strengths of localized expertise, professional team, and wide client base could be used by AQA to counter the Threats of the regulatory changes and a competitive increase with the help of an ST (Strength-Threat) strategy that would be focused on specialization, proactive management of the compliance process, and service innovation. It is highly advisable that the firm has a regulatory observation and response section in its professional team. Based on this premise that the firm has been registered with the Malaysian Institute of Accountants (MIA), this unit ought to be the one charged with the responsibility of regularly monitoring the tax reforms, changes in the standards of audit, changes in the company law, and any other changes introduced by any agencies including the Inland Revenue Board of Malaysia (LHDN) and the Companies Commission of Malaysia (SSM). AQA can respond to these current changes and even become a thought-leader to provide fresh seminars, workshops, or bulletins to SMEs that are regularly unable to stay abreast of compliance using

their localized expertise ([Sweetmag, 2025](#)). Not only does this build client trust but it also helps to distinguish the firm among the competitors who can respond to policy changes slower and in a less personal way. To counter the increasing competition, the firm should focus on client-centered specialization and relationship-based model of service provision, capitalizing on the extensive scope of clients and experienced chartered accountants through creating customized accounting and advisory services in hand-picked markets, like tech startups, halal SMEs or sustainability-based companies. According to ([Deloitte SME Outlook Report, 2022](#)) explains that Malaysian SME nowadays require advisory firms that can tend to their industry-based needs other than a mere basic accounting father. AQA have built up their professional brand and trust which they can leverage to bundle their services by adding advanced tax planning, digital transformation, and Environmental, Social Governance (ESG) of the financial reporting. Such customized services can overcome the price war and encourage the retention of clients in the long run. Additionally, it would be helpful to consider the technology platforms or the accounting software vendors for example, AutoCount or SQL Account to integrate their services to make them technologically robust and able to meet the needs of the younger entrepreneurs or companies in the course of scaling up.

The third recommendation, according to the WO (Weaknesses-Opportunities) strategy, one of the main suggestions that might be made to AQA is the development of a complete digital branding and SME-centric transformation strategy with the help of which both weaknesses exhibited in the current organizational structure will be eliminated and the available opportunities will be taken advantage of. The lack of brand recognition and inconsistency in digital presence has meant that before setting out to attain a high credibility, this firm needs to put in place a solid digital ecosystem, which needs to be more than just an enhancement in its credibility, but also provide it with a sense of innovation as a SME accounting advisory service provider. It can even start with updating its online front with a redesign of its social media accounts like LinkedIn, Facebook, or Instagram where it can post regularly on content that addresses SME areas of pain such as cash flow advice, tax planning opportunities, or grant eligibility notices in order to boost and maximize its organic

reach and traffic. It is stated that active digital marketing strategies in companies enable greater potential to receive and keep customers thanks to more points of interaction and the idea of the modernity of the company (Nuseir et al., 2023). At the same time, the company must put money into search engine optimization (SEO) and content marketing, like publishing blog posts or videos about financial best practices in the SME segment, which enhances authority and makes the firm a thought leader. To shake off the dependency on limited number of staff and lead as scaling in mind, AQA should to up-skill junior staff or even acquire other talents that are conversant with the cloud-based accounting tools such as Xero or QuickBooks, which not only opens new expertise, but allows providing real-time digital services, which modern clients are requesting. The IFAC (International Federation of Accountants) indicates that companies adopting digitization enjoy higher customer satisfaction and productivity internally particularly on the advisory services. Moreover, the firm can invade the expanding SME market by introducing SME-oriented service packages, a combination of bookkeeping, compliance, and the strategic consulting services, to be able to form long-term relations with the market, unlike one-time transactions. The model promotes recurrent income, brand loyalty, and distinguishability of the firm in comparison to the old and less agile firms. In the end, through organizing its strategic initiatives concerning digital branding, implementing technologies, and inviting SMEs, AQA will manage to convert its weaknesses into competitive advantages, which will lead to a long-term evolution and professional reputation.

Lastly, according to the WT (Weakness-Threat) strategy, it tries to reduce the internal weaknesses and prevent external threats. In the case of AQA, the company experiences some problems, like its scarce brand exposure, poor online performance, and overdependence on its founders, in addition to threats, including the constant regulatory reforms and the growing competition. To reduce the negative impact of the mentioned issues, the company must implement an integrated buying and selling strategy of digital changes and collaboration as a safeguarding and coping mechanism. Most importantly, enforcing an ambiguous online presence can play a central role in warding off rising competition. In the online environment where bigger companies rule, the AQA needs to enhance its

online presence by means of Search Engine Optimization (SEO), content marketing with the social media and thought leadership efforts. Research has also demonstrated that eighty-one percent of consumers do an online research prior to accessing a brand ([Antczak, 2024](#)). The firm can contribute to presenting an image of credibility and expertise by composing consistent, informed content on LinkedIn, Facebook, and a maintained blog around its knowledge in areas of changing courses of action, such as tax law changes or audit compliance. Through this, the threat posed by changing regulations will also be reduced since the firm will be viewed as an informational source on how clients can go about them. Concurrently, the company ought to strive to lessen its overdependence on the limited number of chartered accountants by foisting a stronger and varied internal framework. It can be implemented by implementing the talent development and succession planning program that can involve the internal training, mentorship of the younger employees and potentially working with the university to bring in the interns or the students of the first semester. Malaysian Institute of Accountants (MIA) claims that continuing professional development strengthens firms to equip and adjust to skills shortages due to employee turnover or any change in regulation ([MIA, 2022](#)). The inclusion of additional team member in the essential aspects of service provision also brings up operational buffering and confidence in clients regarding service sustainability. As an additional strategy to reduce the possible regulatory and competitive threat, it may be most useful to join a strategic alliance or membership to professional organizations or to business networks. Tying up with fintech companies or compliance software providers would make the firm be on top of regulatory changes as well as develop its technology services. As an example, the implementation of cloud-based accounting systems and the use of artificial intelligence-based compliance tools can facilitate a more efficient service delivery, fewer manual errors, and indicate innovation to the prospective clients. According to ([Deloitte, 2021](#)) research, the possibility of enhancing client satisfaction rates and being prepared to comply with regulatory requirements is considerably high among small firms that employ automation and digital tools. Finally, the company would be more competitive due to specialization in its niche segment like SMEs targeting or Islamic financing where bigger companies are less well presented. Specialization assists in the creation of defendable market segment, developing brand standing within specific industries. When coupled with regular online involvement and

upskilling activities, this will allow AQA to grow into a more durable, more resistant-to-externality brand, one that will be able to shrug off external pressures and stay in business despite having to compete in increasingly saturated markets.

6.0 CONCLUSION

Finally, my internship report highlights the valuable lessons that can be learned based on my internship in one of the most established corporate service providers in Malaysia, AQA Corporate Services Sdn. Bhd. The Industrial training at the AQA has proved to be a very useful and transformative experience that gave me in-depth insight into the professional environment of the marketing world. It was my pleasure to work at the marketing department, where my primary role was to manage the websites of company. Also, I had the chance to get access to real experience in digital marketing efforts, content management, and site optimization. These activities not only improve my technical skills, but also the communication abilities and problem-solving abilities.

The professional and positive culture of the company enabled me to find the middle ground between theory and practice with the help of skilled mentors who directed my performance and support during the internship based on their vast experience. This experience has done me a lot of good as it has increased my confidence level and shaped me into a hard-working person and most importantly has increased my knowledge on the dynamics of marketing in a corporate setup. I have a clearer vision of the demands and expectations in the marketing industry that will play an important role when I will shape my future career path. I would like to see myself, in the future, using the skills, knowledge and values I gained through this internship experience, in order to have a successful career in digital marketing or corporate communications and hope someday to become a strategic person where I can play a significant role towards digital growth and market presence of an organization.

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8.0 APPENDICES

Appendix 8.1: AQA's website, which I monitor using WordPress

The screenshot displays the WordPress Admin interface. The top navigation bar shows the site name 'Abdul Qayyum & Co.' and the user '12'. The left sidebar contains the main menu with 'Pages' selected. The main content area shows the 'Pages' list, which includes the 'Career' page. The 'Career' page is highlighted, and its details are shown on the right. The 'Career' page is a draft, created on 11/11/2023, and is associated with the 'Career' form. The 'Career' page is a draft, created on 11/11/2023, and is associated with the 'Career' form.

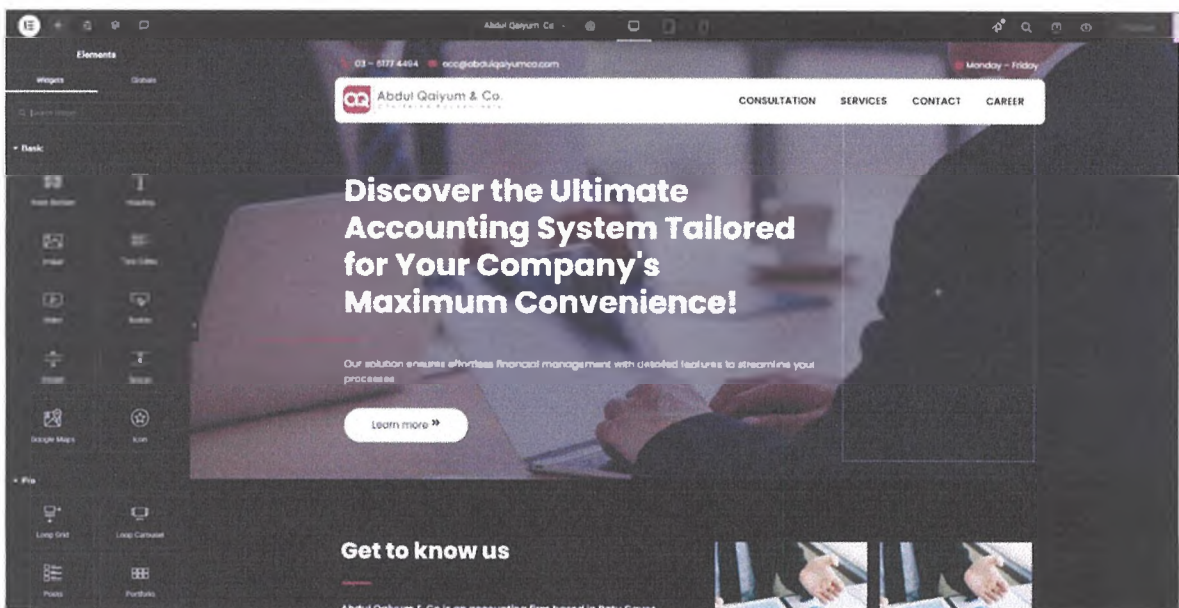
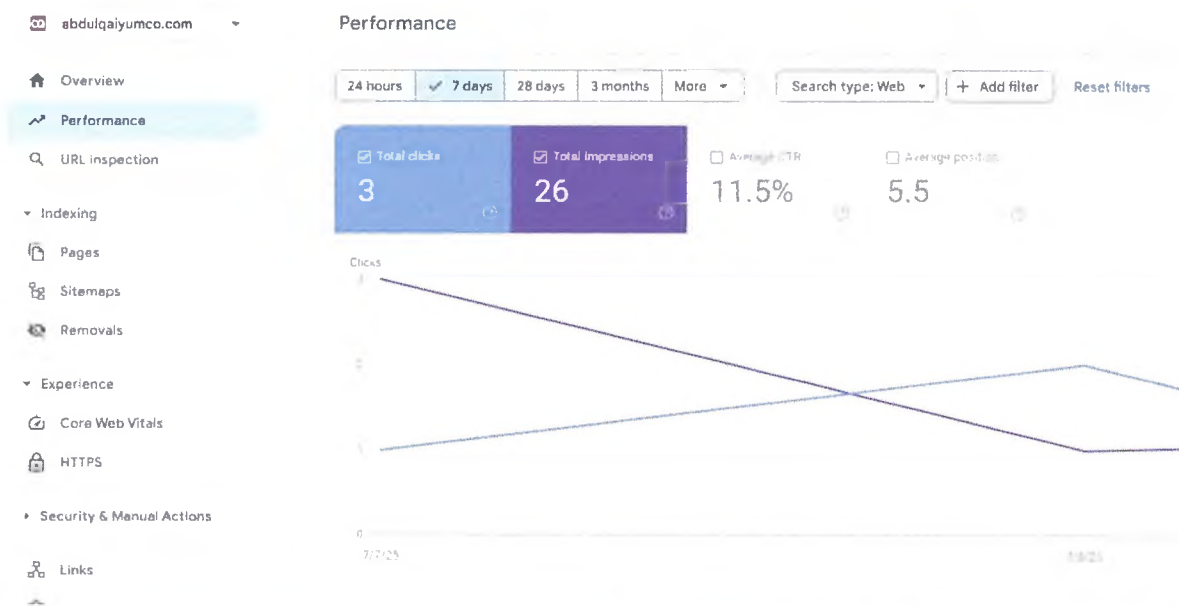
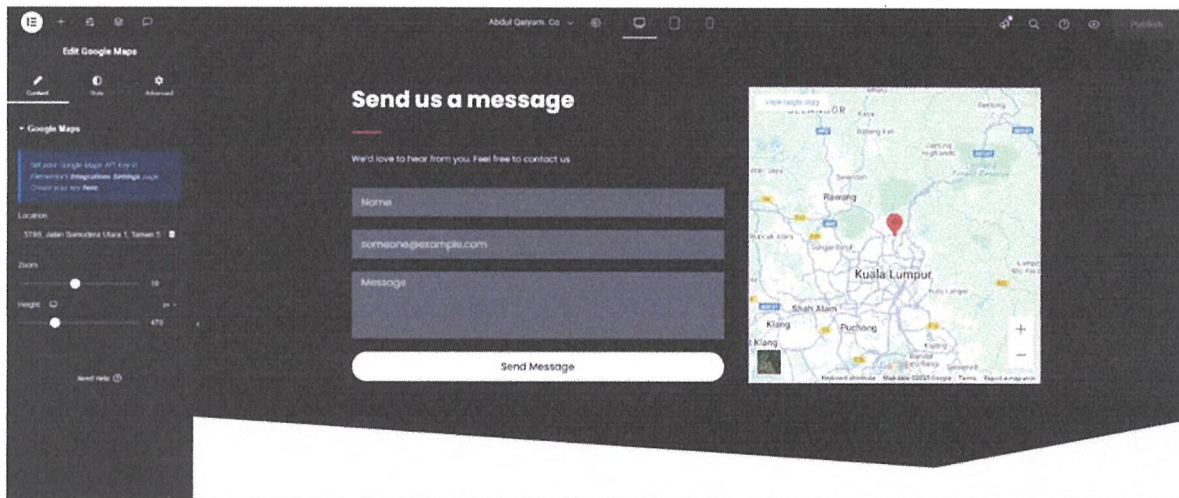
Bulk actions	Apply	Career	All Forms	All Time
☐	Main	Actions Status	Form	Page
☐	zahirah.zahari@yahoo.com	●	Career_Form (933abd1)	Career
☐	sirdina98@gmail.com	●	Career_Form (933abd1)	Career
☐	mnajib.amutalib@gmail.com	●	Career_Form (933abd1)	Career
☐	arisaher@gmail.com	●	Career_Form (933abd1)	Career
☐	asraf.muzafar95@gmail.com	●	Career_Form (933abd1)	Career
☐	nuraliahkamsiah@gmail.com	●	Career_Form (933abd1)	Career
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Appendix 8.2: Celebrating Eid al-Fitr together



Figure 8.2: The visit from the famous band MASDO and Dato' and Datin

Appendix 8.3: The work related

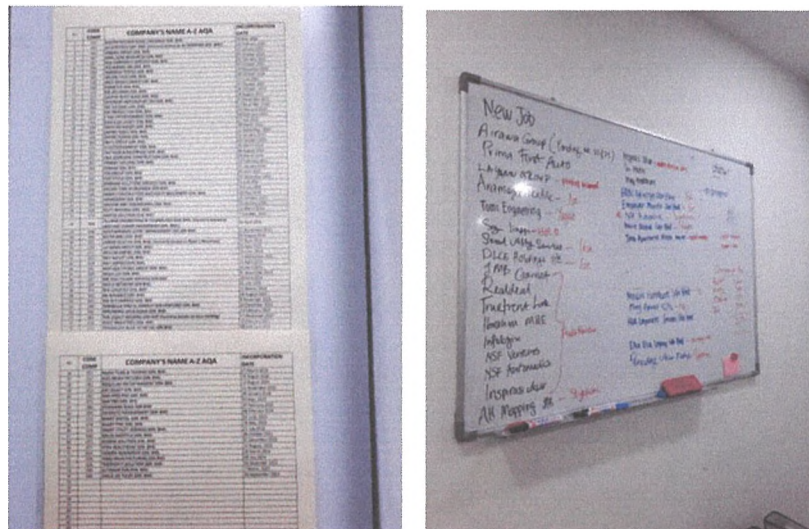


Figure 8.3: The list of AQA's clients and the upcoming project

Appendix 8.4: Facilities received

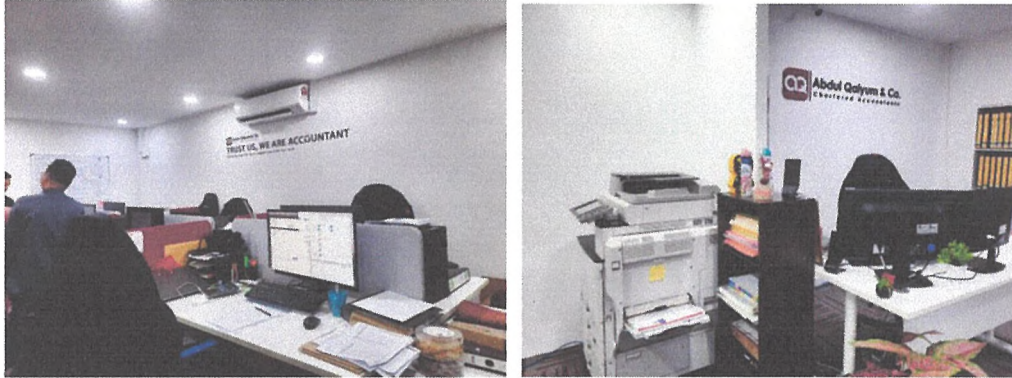


Figure 8.4: Pantry with full of snacks and other



Figure 8.4: The prayer place and company equipment place

Appendix 8.5: Worker's desk



Appendix 8.6: The view of the supervisor and manager's room



Appendix 8.7: The various client files



Appendix 8.8: The first meeting with other departments and my supervisor

