



**INDUSTRIAL TRAINING REPORT
AT MAJLIS PERBANDARAN SUNGAI PETANI
(28th FEBRUARY 2021 - 12th AUGUST 2021)**

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PROGRAMME : BUSINESS ADMINISTRATION (HONS). FINANCE

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PART 1: EXECUTIVE SUMMARY

For the past six months, I have been blessed with the opportunity to train and gain working experience here at Sungai Petani Municipal Council (MPSPK). My name is Hafifi Natasha Binti Mohd Noor, a final year student of UiTM Arau majoring in Business Administration (Hons) Finance.

Sungai Petani Municipal Council (MPSPK) is a growing company that was established by the Local Government system in Sungai Petani began in the 50s, when the Local Council Ordinance 1952 was passed and adopted and now it has many branches which is in Kedah. There are more than 100 employees here, including permanent workers as well as internship students like I am that ranges from various ethnicity and age groups.

As for my training experience, I can sum up that it has been a great and educational time for me during my internship period. I was placed in the finance department and I had learned many new things regarding financing activities such as preparing various documents such as invoices, transfer vouchers and payment vouchers. Overall, it is quite educational and useful.

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PART 3: COMPANY'S PROFILE

3.1 NAME, LOCATION AND BACKGROUND

3.2 VISION, MISSION, OBJECTIVES AND GOALS



I have been completing my industrial training at Sungai Petani Municipal Council for the past six months at (MPSPK). Menara MPSPK is located at Jalan Patani, Sungai Petani, 08000 Sungai Petani, Kedah. The office is open from 8 a.m. to 5 p.m. throughout the week, and from 8 a.m. to 4.30 p.m. during Ramadan. The hours of operation are Sunday to Thursday. The Sungai Petani Municipal Council (MPSPK) was established under the Local Government system in Sungai Petani, which began in the 1950s with the passage and adoption of the Local Council Ordinance 1952. It was upgraded to the Municipal Council on 2 July 1994 equivalent to 22 Muharram 1415H and this declaration was completed by YAB Tan Seri Dato 'Seri Haji Osman bin Haji Aroff, PSM., SSDK., DHMS., JMN., JP - Minister Big Kedah Darul Aman at that time. With this development, the MPSPK in Sungai Petani is now entirely responsible for development regulation, licencing, planning, and infrastructure provision, among other things, in order to ensure the advancement of urban development and the prosperity of Sungai Petani and Kuala Muda residents in general.

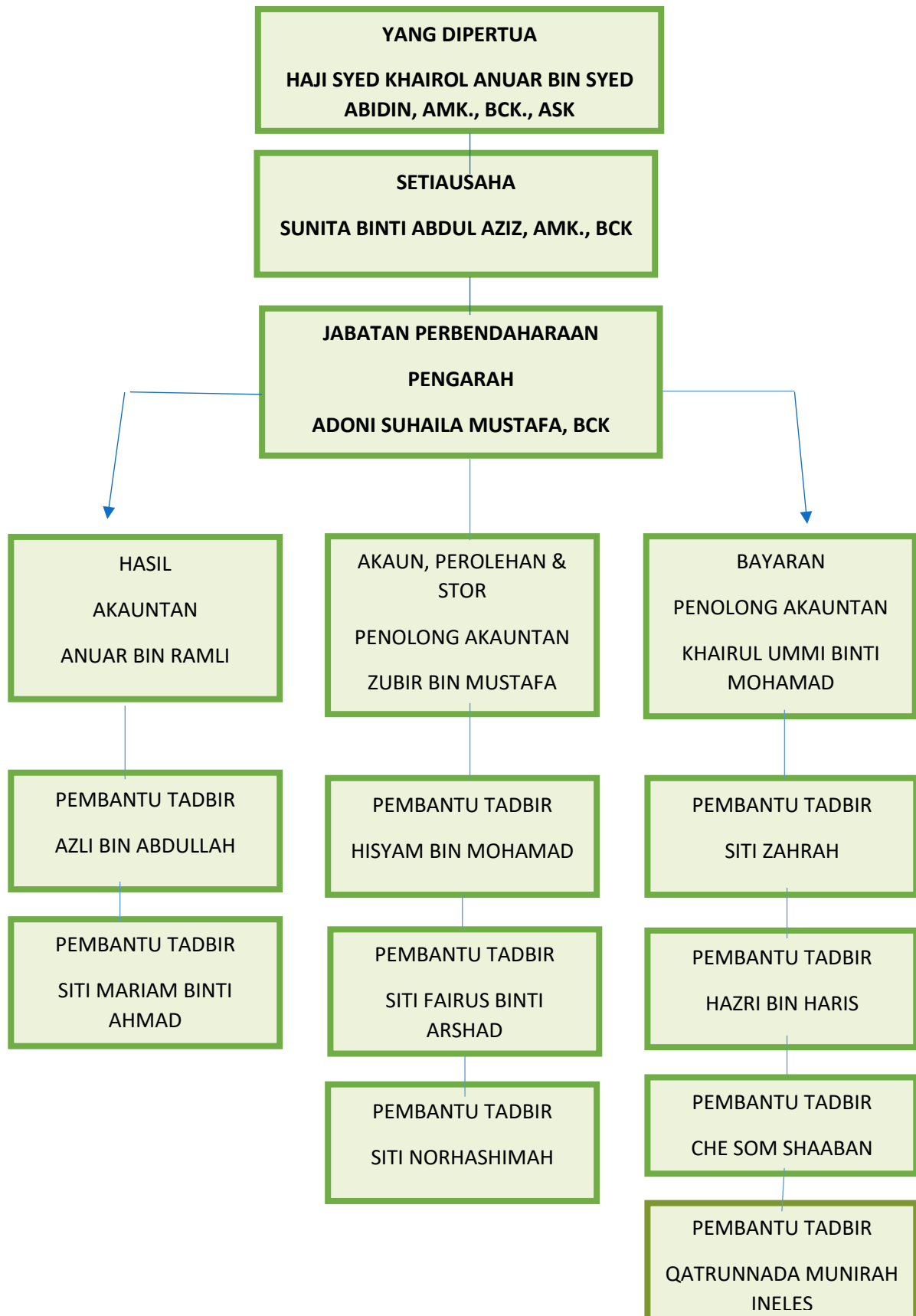
Vision of Sungai Petani Municipal Council is to create efficient and dynamic management and administrative services of the Council towards creating a comfortable and complete township as well as having a strong socio -economic viability.

Meanwhile, mission of Sungai Petani Municipal Council is to create a quality work culture, skilled, responsive and committed in achieving the vision of MPSPK, to make MPSPK as a catalyst for development in creating a planned and complete township and plan, identify and implement socio -economic projects for the community that are appropriate to the role and responsibilities of MPSPK as a local authority.

Then, Motto of Sungai Petani Municipal Council is “Towards Quality and Excellent”. Furthermore, there are five objectives that Sungai Petani Municipal Council wants to achieve are compile the structure and amend By-Laws adopted by the council

if required from time to time, ensure law enforcement is fair and equitable in accordance with the enactment, improve the image and quality of departmental services. To ensure that all officers do not abuse the powers conferred and lastly to ensure that all complaints sent from the people can be resolved and answered.

ORGANIZATIONAL STRUCTURE OF MPSPK (FINANCE DEPARTMENT)



This firm is under the main branch that is located in Alor Setar. The firm also has more than 100 employees that consist of permanent employees and also interns from other institutions such as vocational college, polytechnics and other local universities. The company is led by one director, that handles the overall operations as well as bigger picture aspects, one advisor which involves in the company's daily operations and also handles operations of another legal related company, which is YDP Haji Syed Khairol Anuar bin Syed Abidin, the secretary, Sunita binti Abdul Aziz and council members provides advocates and solicitor services. There are also two financial assistant which are the accountants and one of them acts as my supervisor during my internship at this firm. The firm is divided according to various departments. The departments are Finance, Law, Audit, Engineering, Assessment, Management Services, Human Resources, Health and Environment, Landscape and Recreation and Buildings. All of the departments have at least five permanent workers that will guide and share their knowledge on how to complete their tasks and work according to the requirements of the departments.

3.4 PRODUCTS OR SERVICES

In Sungai Petani Municipal Council (MPSPK), they responsible for the entire development control, licensing, planning, and provision of facilities for the advancement of urban development and prosperity of the urban population living in Sungai Petani and Kuala Muda in general. This service offered fully under administer of local government.

This company in finance department also provides auditing, internal audit, company secretary, individual taxation, corporate conveyancing department, company taxation, bank consultation, GST/SST consultation and also financial consultation services. There are around 100 companies that uses their services which their companies that is located in Sungai Petani, Kedah. The outcomes are formed through a process that comprises the whole of the departments, as well as the finance department, where I worked as a trainee.

PART 4: TRAINING'S REFLECTION

I was obliged to complete a six months internship period from 28 February to 12 August of 2021. I was one day earlier from the required 1 March internship training start.

Although everything that I learned throughout my internship was an accomplishment for me, one of the major accomplishments that I achieved was I managed to deliver whatever was handed on my desk. Regarding my work, I had involved in many of the work of the finance department. Since there were other colleagues of mine in the finance department, our work is divided equally and this helps finishing the work quickly and rightly. First and foremost, preparing a report for journal or ledgers in MPSPK was not a difficult task however at times the amount of works needed to be managed can be overwhelming. However, it is a pleasure to admit that this task was the most interesting of all as I get to learn how exactly accountant allocate account and audit, its performance and how it runs. I also usually will process documents regarding quotation, vouchers payment and also requisition, claim forms and also prepare the salary or wages of the staffs in MPSPK for a few months. I also had learned how to do bank reconciliation with my supervisor. Finally, I also had helped other employees from other departments, including my supervisor or my boss, if there is any favour needed from them. Because of this, I managed to gain skills and boost my knowledge.

For the benefits, there are a few that I have received during my internship at the company. For instance, I received allowance at the end of my internship as well as a certificate. It is quite a benefit since many other companies did not give allowances to their interns especially during the current times. Next, I also had improved my Microsoft Office skills as my work requires the usage of Microsoft Words and also Microsoft Excel. This is because I used both applications on a daily basis to fulfil the tasks that were assigned to me. I certainly manage of what it's like to work in a well-established company. This is essential since I will be better prepared in the future and will be able to anticipate more in this sector. In my opinion, I can honestly say that this experience has helped me learn and grow. I can now cooperate with others better, whether there are younger or older than me and it also is helped by the friendly and calm environment of the company. I also had become more punctual and almost never late for work since punctuality and attendance are important. Lastly, I also had managed to build on my confidence as a person and it certainly will help in in the future.

PART 5: SWOT ANALYSIS & PESTEL ANALYSIS

SWOT ANALYSIS

Strength	Weaknesses	Opportunities	Threats
<ul style="list-style-type: none">1) Proper record of management2) Good training of work and developement	<ul style="list-style-type: none">1) Lack of management system2) Low labor productivity	<ul style="list-style-type: none">1) Stable profit gain2) Growth of internet usage	<ul style="list-style-type: none">1) Instability on the internet2) Impact COVID-19 on workers performances

PART 6: DISCUSSION & RECOMMENDATIONS

Strengths

1) Proper record management

Record management is the supervision and administration of digital or paper records. Record management activities include the creation, storage, use and disposal of records. Proper record management is important to ensure the systematic management of all records and the information they contain throughout their lifecycle (ARAMIDE et al., 2020). Nowadays, traditional records management is being transformed because of changes in technology.

In MPSPK for the finance department, accounting record such as general ledger, invoices etc. were recorded in digital record by using “Sistem Maklumat Bersepadu Pihak Berkuasa Tempatan” (SBPBT) system. The system has the security password to protect both from damage and unauthorized access. Which means it makes it difficult for another user who does not know the password to gain access to the file. Moreover, it can create more space in the office by storing it in a digital record. MPSPK also uses Electronic fund transfer (EFT) for electronic payments and collection. It is safe, secure, less paper work and also saves money.

In my opinion, in order for MPSPK to sustain this strength, the digital records need to do constant maintenance to keep the software running smoothly. According to (ARAMIDE et al., 2020) a proactive maintenance plan should be implemented to ensure that digital records are readable for future use, when operating systems or software applications are changed or upgraded. Next, digital records should be protected from accidental or intentional alteration from deletion while records still have value. For example, if the staff would like to make the alteration in terms of value in accounting records, perhaps the head of department needs to validate it first in order to prevent accidental or malicious change as far as possible. Also, loss of data can occur when a system fails. For this reason, MPSPK should ensure that backup copies are retained and stored in another location.

2) Good training and development at workplace

Training is a useful tool for putting a person in a position where they can accomplish their work correctly, efficiently, and with integrity. Training is the process of improving an employee's knowledge and skills in order for them to do a specific job. The training given to the staff has a direct impact on the organization's stability and success. According to (Rodriguez & Walters, 2017) employees will be capable of assisting the firm in reaching its competitive position in today's global market with appropriate training opportunities and effective employee performance assessment approaches.

For the new employees who have just reported to the finance department in MPSPK, usually a training process will be conducted in the section where he is located. The monitoring will be done by the head of department and section until the staff is able to carry out his duties under minimal supervision. It's really necessary and important because by monitoring the new employees it can increase their work performance and also efficiency. Besides, MPSPK allocates 7 days in a year to conduct the training program for all the staff in the finance department such as seminars and workshops. It is really important for them to ensure that they will be able to learn new skills, enhancing the existing knowledge or changing employee's behaviour.

From my point of view, MPSPK can expand this strength by evaluating employee performances after the training program. For instance, the traditional ranking system where heads of department rank the employees according to merit from best to worst. Next, 360-degree methods. This approach evaluates an employee using feedback collected from diverse people such as the head of department, team members, peers and customers. These two methods allow heads of departments to focus their development efforts on the people with the most potential, as well as develop incentive training to motivate the worst performers to stay with the company. Supporting by (Rodriguez & Walters, 2017) said that leaders can use performance evaluations to determine if employees completed job tasks effectively and to highlight the challenges they faced while doing such activities. If performance is unacceptable, heads of department are required to undergo additional training programs in order to enhance employee performances.

Weaknesses

1) Lack of management system

Nowadays, the management system has become a vital need to any business. The success of a business operation depends on the system that is implemented in the organisation. The system can be structured and categorised to suit the needs of the organisation. Generally, the system helps the company to manage its business activities to stay organised, efficient and productive.

In Sungai Petani Municipal Council, the company is using the Sistem Maklumat Pengurusan Bersepadu Pihak Berkuasa Tempatan (SBPBT) for accounting and financial systems. The system is responsible for analysing, recording and monitoring the financial condition of companies, preparation of documents necessary and providing information support to many other organizational functions. But unfortunately, these systems cannot automate the bank reconciliation. The term reconciliation has two different meanings. The former is the reconciliation among different values in the same approach. A weighting process is made in every single phase of the appraisal process according to the relevance and the reliability of the data. Reconciliation may be done among different units of comparison or among different comparable properties. In a stricter sense, reconciliation can be considered as the weighted mean among different valuation methodologies (Schram, 2006). Therefore, the staff need to do a manual by matching financial transactions line by line with bank statements. Manual bank reconciliation was inefficient because usually it took more time. The time that could be spent on other more strategic tasks that could impact the firm's performances. Moreover, it was possible for errors and fraud to be introduced into the system with the possibility of their going undetected for quite some time.

In my opinion, adopting robotic automation in management systems especially in bank reconciliation makes sense for any organization looking to improve efficiency. Supporting by Swamidass and Newell (1987) discussed manufacturing strategy as a set of tools/practices proposed to produce effective manufacturing strengths for improved competitive performance. Automatic bank reconciliation can cut down on mistakes and ensure that your reconciliation process delivers consistent results. Plus, it can keep skilled accountants from spending an excessive amount of time on this admin-heavy activity, allowing them to devote their time to more pressing issues. Not only does that allow the continuous performance of processes and services, but it also generally provides improvements in employee's satisfaction and confidence.

However, due to the great expense not all the organizations could afford to implement this system. It required an expensive mainframe computer and enough qualified personnel to handle the tasks. The existing management system sometimes did not fit any particular company well. Hence, most companies need to change their old systems to suit the new computerized systems demand because it really can affect a firm's performances.

2) Low labor productivity

According to Jayasinghe and Fernando (2017), enhanced productivity satisfies clients, attracts investment, and contributes to economic growth and well-being (Ameh and Osegbo, 2011; Baloyi and Bekker, 2011). When a worker or more inefficiently done their tasks, it is referring to a condition called low productivity. Having low productivity is not something strange that occur in the workplace. Lack of productivity seen to be a weakness because it can decrease performance of the workers which lead the work environment become dull and stress. The management require an immediate action toward this issue as they need to make sure workers are not affected.

In Sungai Petani Municipal Council (MPSPK) for finance department, the workers seen to overburden with too many tasks at once that are not their priority. They will lose focus, become distracted and are unable to execute their responsibilities efficiently. They may jump from one task to another, try their best dividing time to finish the jobs given as much as possible. This will result in multitasking as which is lower the productivity.

Moreover, there are some of workers that being force transfer to another department. This situation occurs due to lack of workers in certain department as management want to balance the number of workers in one department. Worst thing worst, workers require more time for training as they need to cope with the new field of work. This can impact on workers performance significantly lowering the productivity.

In my opinion, in order for MPSPK to overcome this weakness, the management should divide the task based on workers ability and department. Instead, workers should be giving a full attention to one task at one time. This can dramatically increase the productivity with them. Without overload or unnecessary tasks, they can deliver their work at their best ability. Furthermore, they should hire or train worker that fit the requirement for certain department like Finance background worker to finance department. This can save more time as the workers might have experience for that particular jobs. The training given for the workers also increase their knowledge. This seems to agree with Jodlbauer et al. (2012) which found a link between trainee job satisfaction or motivation and training effectiveness. Trainer attributes also influence the perception of course content (program design) as a driver of learning outcome which combines with environmental factors to directly result in effective outcomes. Thus, they can finish the job within a short period of time. As the result, this can help MPSPK to avoid low worker productivity at their workplace.

Opportunities

1) Stable profit gain

Profit is the money a business pulls in after accounting for all expenses. Whether it's a lemonade stand or a publicly-traded multinational company, the primary goal of any business is to earn money, therefore a business performance is based on profitability, in its various forms. Generally, profit gain from the firm helps the firm to become a stable firm.

In Sungai Petani Municipal Council (MPSPK) for finance department, they really prioritize their client's satisfaction. Customer satisfaction is the gap between pre-purchase expectation and disconfirmation (Ong et al., 2017). Kotler and Keller (2013) illustrated the term "customer satisfaction" as "a person's feeling of pleasure or disappointment which resulted from comparing a product's perceived performance or outcome against his or her expectations" (p. 110). More precisely, customer satisfaction relates with performance of the service provided (Asnawiet al., 2019). The firm has around 100 clients ranging from small to medium local companies as well as individuals that use the firm's services. The firm usually charges their clients based on their current revenue gained for that particular month or year accessed. This action makes sure that the firm did not charge either too high or too low for a particular company or small entrepreneur. For instance, during Ramadan and MCO restriction, many clients such as small entrepreneur can be charged more for their lease charges for the Sungai Petani Municipal Council (MPSPK) services because of their increase in their revenue. Some of the clients also usually call and asks for their lease charges. After discussion and the approval of the director, documents such as invoices will be produced and sent to the clients, detailing on what services that the company utilized as well as the amount charged by Sungai Petani Municipal Council (MPSPK). The clients will usually settle their payment manually at the counter or through electronic fund transfer (EFT) for electronic payments and collection and direct transfer to Sungai Petani Municipal Council account. Since the number of clients of the firm is quite large, the profit gain monthly and yearly is quite stable although the nation is impacted by the Covid-19 pandemic. This is a satisfactory prospect that can certainly help the company's financial position in the coming years.

In my opinion, in order for MPSPK to sustain this stability, the Sungai Petani Municipal Council (MPSPK) for finance department can use their profit gain improve or upgrade their building or departments. Besides that, with that profit gain, they can do constant maintenance to keep the software or computers running smoothly or do maintenance for their photostat machines. This is because finance departments use a lot of papers to keep their company and client's information. Other than that, the profit gains also can be used to give allowances to the employees. Supporting by Ortiz-de-Mandojana and Bansal (2016), low financial risk and strong sales growth over the long-term indicate organisational resilience, a critical measure of competitive advantage.

Maintaining stability and boosting growth is a critical managerial task for firms to gain a competitive advantage in the market.

1) Growth of Internet Usage

Nowadays, everything can be done using Internet. Internet usage is expanding its boundaries every day, as the technological growth is huge. Smartphone, laptop and tab are some devices that can use internet directly in term of website and social. It is widely use in public and private sector such education, services and media as an effective communications channel. Company can exchange information with their target market, receive feedback from client and secure transactions through website and social media. According to Delone and Mclean (1992, 2003), Goodhue and Thompson (1995), Norzaidi and Salwani (2009), and Makokha and Ochieng (2014), lack of technology usage leads to low performance and low productivity.

In Sungai Petani Municipal Council (MPSPK), their official website is used to ease clients who want to use services. Client can go through the website to gain information about their organisation, make reports or apply business license. Paying bill online is currently a new norm among citizens. Collaboration by MPSPK with various of online banking like BSN, Bank Islam and Maybank2U seen a major step toward this new norm. Client can easily pay their taxes through smart devices without needing to attend physical counter. As lockdown nationwide had been implemented now, it clearly helps most of the clients.

Moreover, by creating page on Facebook, MPSPK gain recognition by getting 24,807 followers. This show the massive usage of social media and most of the client are shifting towards online platforms. On the page there are link for website, business hour and phone number as client can refer to the management. All update on events that held by MPSPK been posted in this page. Client can easily access to this page and chat admin for any inquiries. Hence, communication between company and client improve effectively.

In my opinion, in order for MPSPK to take advantage on this opportunity, the management should allocate their budget to improve website system to make it more reliable and attractive. Creative website with good information surely can gain a lot of traffic. Client also get satisfaction while using this platform. Customer satisfaction is the gap between pre-purchase expectation and disconfirmation (Ong et al., 2017). Kotler and Keller (2013) illustrated the term “customer satisfaction” as “a person’s feeling of pleasure or disappointment which resulted from comparing a product’s perceived performance or outcome against his or her expectations” (p. 110). More precisely, customer satisfaction relates with performance of the service provided (Asnawi et al., 2019). MPSPK can expand their online platform on Instagram and Twitter. Both platforms serve the same purpose as Facebook as it can connect to mass client in and out of Sungai Petani.

Threats

1) Impact COVID-19 on workers performances

Global spread of COVID-19 has led to substantial changes in the way firms operate, also changing the employees' daily activities and routine. According to (Graves & Karabayeva, 2020) COVID-19 disease that occurs these days has an impact on the performances of employees in the organization. The COVID-19 pandemic has forced practically all employees around the world to work in a completely different environment than they had been before.

During the movement control order (MCO), all the staff in the finance department are not allowed to attend to the office not exceeding the capacity of 50% of the total normally present. Which means all staff must take turns to come to the office according to the schedule set by the head of department. In my observation during these MCO, the work done for employees cannot be completed as quickly as possible in terms of making the payment for vendors. The reason why is because employees need to work from home so they have a difficulty in terms of inadequate infrastructure and communication among them. As a result, it may have an impact on the company's employee performance.

From my standpoint, MPSPK can deal with this impact by modernising employment services and making them more flexible. Perhaps the company might provide the staff with well-developed digital services, such as a laptop, to make it easier for them to complete their daily work at home without any issues. Furthermore, possibly the head of department can hold regular virtual meetings to monitor all the staff. They can also express their perspective as well as the issue they are having with their task. Nowadays, most platforms come with a 'share screen' or 'share files' option which makes it easy and effective to share visuals and documentation with the attendees. Also, it can increase productivity even though the staff are working at home. Supporting (Narayanamurthy & Tortorella, 2021) that implementing base technology and virtual connection techniques at the same time can help firms increase performance of the employees, particularly in terms of quality output.

2) **Instability on the internet**

According to (Khalil & Maghraby, 2017) usage of the internet while working is crucial in convenient access of data from the system and technical errors will slow down the work operations. In today's competitive market, the internet helps organizations in growing, achieving goals, and achieving success. Especially when it comes to communication and transaction processes using the online system within the customers or supplier about products and services, the internet is critical.

MPSPK sometimes has experience of internet instabilities. These technical errors could slow down their daily operation such as staff cannot key in the data in the system. This situation can affect the MPSPK reputation. Since one of the duties of the finance department was to make payments for their suppliers, if the payment was late it can influence the way the supplier views our company. If MPSPK keeps letting people down because the network isn't reliable or secure, they may start to question your trustworthiness and consider looking elsewhere for products or services. Also, it can increase frustration for the employees which can negatively affect their work performances.

In my opinion, MPSPK can control this threat by upgrading the equipment. If the access points are getting older, it might be time to upgrade. It also can boost the speed of internet connection with the new standard and improvements of new versions. Moreover, MPSPK can secure the network by limiting the guest Wi-Fi network. For example, make the temporary internet access for the guest in organization. Guest access should be granted only on an hourly or daily basis and only with the approval of an authorized user. As stated by (Beaunoyer & Dup, 2020) Authorities should consider keeping locations that provide public internet access open but limiting the number of persons who can use these facilities at any given time. The reason why is because guest access to the internet will override the team's ability to complete day-to-day tasks because too much capacity is using the internet.

PART 7: CONCLUSION

In summary, in terms of experience and technical skills, the internship program has prepared me for my future career. To support this statement, I obtained a good experience and skills from my supervisor on the overall job performance. I am very grateful for the internship program because it offered me with the opportunity to develop my career in the finance department. Furthermore, the internship program also exposed me to the various software applications and tools that I will use in the present.

Industrial training has given a positive impact to students to improve work results. With industrial training, I get real exposure to the world of work such as file management, office management, how to handle customer service, and more. I can also learn how to solve problems., improve self -discipline, contribute ideas and at the same time can cultivate the attitude of working in a group. All this can increase the knowledge of industrial training students about the real world of work.

However, there are a various of recommendations that can be taken into consideration. For example, I would recommend that the Finance Department schedule a meeting with interns on a weekly or monthly basis to ensure the wellbeing of interns is not ignored. This is because interneers in Finance Department have major problems with task, the task can only be given with the permission of the field supervisor. They should be also giving more classes to intern regarding on how to operate tools that been use at the department. Maybe due to MCO, they encounter with more problem that more important to be solve.

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PART 9: APPENDICES

