



INDUSTRIAL TRAINING REPORT AT BINAZRIN MAJU SDN. BHD.

1 March – 13 August 2021

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2019326089 | RBA 242

EXECUTIVE SUMMARY

My memorable and enlightening 6-month industrial training began here at Binazrin Maju Sdn. Bhd. The true purpose of this industrial training is for students to gain experience, knowledge, capabilities, and skills in the work environment. At BINAZRIN GROUP, the person in charge for my industrial training is Ms. Arina Syahirah Abdul Wahid, who is training supervisor during my industrial training period. The position that I was given was finance admin. During this training, I was able to expand my knowledge base in financing management and expand my knowledge in business operations and management. This gives students exposure and experience in technology development, effective communication, teamwork, and self-discipline. This course builds enthusiasm and proactive among students and enhances their confidence to move forward.

In addition, Industry Training is a great way to start a relationship in building and maintaining a strong professional network for the future besides must build network for students after finished their studies.

Lastly, the benefits of Industrial Training programmed at BINAZRIN GROUP have increased my knowledge, skills, and capabilities in various aspects. Industrial training helps me to uncover the true work experience and act as a platform for students to learn how to build and choose their careers

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PART 3 : COMPANY'S PROFILE**3.1 COMPANY PROFILE****FIGURE 2: BINAZRIN GROUP, SERI MANJUNG**

NAME OF COMPANY	BINAZRIN GROUP
DATE OF ESTABLISHMENT	16 October 2014
COMPANY ADDRESS	No. 55, Jalan PPMP 7, Pusat Perniagaan Manjung Point 1, 32040 Seri Manjung, Perak.
TELEPHONE NO	05-6870101
OPERATION HOUR	Monday – Friday (9.00AM - 6.00PM) Saturday (9.00AM – 1.00 PM)
EMAIL	binazrin.group@gmail.com

TABLE 1: ORGANIZATION DETAILS

3.2 VISION, MISSION, OBJECTIVES & VALUE

3.2.1 VISION

Become a Real Estate Developer in the realization of a National Level customer dream by 2025.

3.2.2 MISSION

Assist 1,000 clients in building real estate through advisory services by 2022 and assist 10,000 clients in real estate by 2025.

3.2.3 OBJECTIVES

- i. Leading real estate developer and building constructor, to enhance Bumiputera equity holdings.
- ii. Helping the bumiputera community buy and build affordable homes and land with a reasonable budget.

3.2.4 VALUE

B – BIJAK

I – INTEGRITI

N – NASIHAT

A – NASIHAT

Z – ZAHIR

R – RASIONAL

I – INOVASI

N – NEKAD

3.3 BACKGROUND ESTABLISHMENT

BINAZRIN GROUP is a corporate entity that focuses on real estate development as a leading business and has a wealth of information to become the best property developer in Malaysia by 2025.

It all started in 2011 where its founder, En. Mohd Azrin Bin Kamaruddin and Mr. Pauzi Bin Othman successfully undertook the first project, a bungalow lot project at Batu 7, Lekir. Since then, more than 500 land lots have been successfully marketed.

Beginning in 2014, BINAZRIN GROUP began building bungalow-style homes at affordable prices and has helped many families have comfortable and luxurious dream homes.

BINAZRIN GROUP is currently optimistic and is actively planning and executing several short-term action plans and long-term plans with a mission to help more people own modern, comfortable and affordable real estate so they don't have to buy it over and over again.

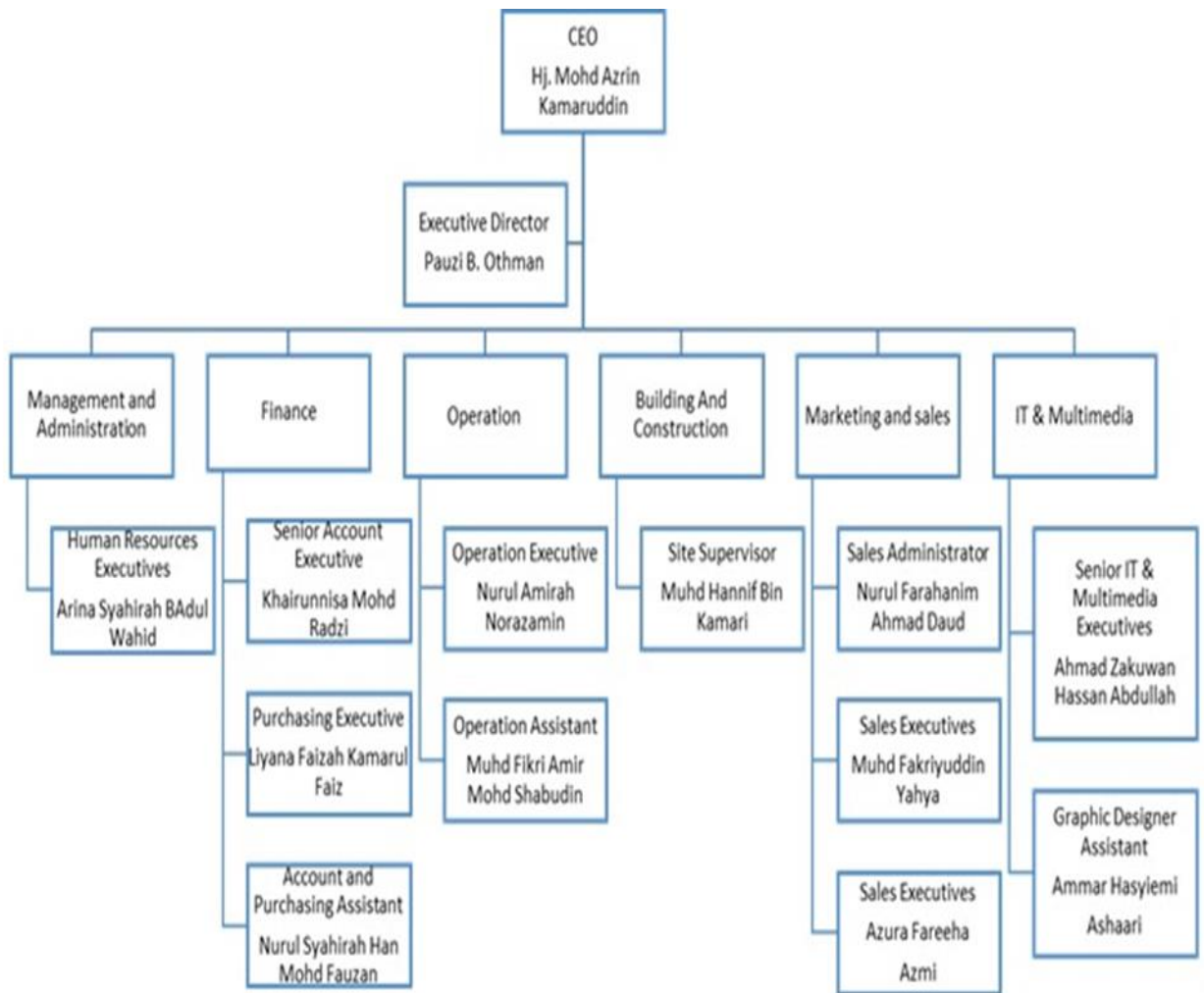
This group of companies based in Seri Manjung, Perak is also one of the leading developers in the development of the Malay Reserves and has developed many areas that originally relocated and helped develop small towns.

3.4 COMPANY CORPORATE LOGO



FIGURE 3: BINAZRIN GROUP LOGO

3.5 ORGANIZATIONAL STRUCTURE



IIIUSTRATION 1: BINAZRIN GROUP MEMBERS

3.6 PRODUCT AND SERVICE

3.6.1 PRODUCT SECTOR

I. LAND LOTS

In this sector, we want to develop and compete in the real estate sector, particularly the real estate lot sector in line with the vision and mission of the BINAZRIN GROUP that aims to develop real estate in realizing the National Level customer's dream by 2025. In addition, various strategies, responsibilities, trust needs to be improved, especially in the purchase and sale of land lots that are focused only on those with due to our status of Malay reserve land, which can only be owned by Malays.

Among its features is the status of Malay Reserve, the indigenous owners cannot violate the law to rent properties on Malay reserve land to non-Malays. Next, all of the business carried on Malay reserve land must be owned by the Malays. Publicly traded companies have shareholders must wither away.

II. BUILD HOUSE

The company is also involved in the building construction sector of contractors who are able to create dream homes that customers dream of with their own desires and taste. Thus, creating business opportunities in the building construction sector and also producing knowledgeable workers in the building and engineering sectors. This proves that the company is capable of expanding the range of new products in the future.

3.6.2 SERVICES SECTOR

I. PROVIDES ADVISORY SERVICES TO CLIENTS IN THE FIELD OF CONSTRUCTION

In addition to buying and selling land to customers, BINAZRIN GROUP also provides advisory services to clients in the field of construction. The information provided can be used for a variety of purposes including policy clarification, documents

to be prepared, reviewing the eligibility for land or building a home and knowing more about the benefits of investing for the future.

II. TRAINED REAL ESTATE AGENTS

On top of that, the company also produces real estate agents that provide opportunities for outsiders who are interested in expanding the company's product to the public. First, the company will teach and explain the scope of the real estate consultant's work to interested customers. It's like marketing to get leads, reaching out to customers and making appointments to make the conversation clearer. Thus, what I have been learned in subject estate agent can be applied in this company.

3.6.3 INVESTMENT

I. INVESTMENT IN COMPANY

The investment function is to monitor, organize, analyze and develop strategic investment BINAZRIN GROUP to promote the company's products are Malay reserve land status, which can only be owned by Malays.

Doing outside activities such as participating in events, opening booths and CSR programs is also one of the company's investments in strategic marketing. All departments play a role in ensuring that every investment produces a positive result especially in the sales department.

PART 4 : TRAINING'S REFLECTION

4.1 DURATION

6 Months

4.2 SPECIFIC DEPARTMENT YOU HAVE BEEN ASSIGNED TO

Finance and accounting

4.3 ROLES, RESPONSIBILITIES, TASK, AND ASSIGNMENT GIVEN

- I. Management of company's cash flow - encompasses the credit and collections policies for the company's customers, to ensure that vendors and creditors are paid correctly and on time
- II. Daily office administration work such as handling phone calls, preparing documents and preparing documents for auditing.
- III. Management of Taxes - ensuring that implementation of tax matters is done within the framed policies

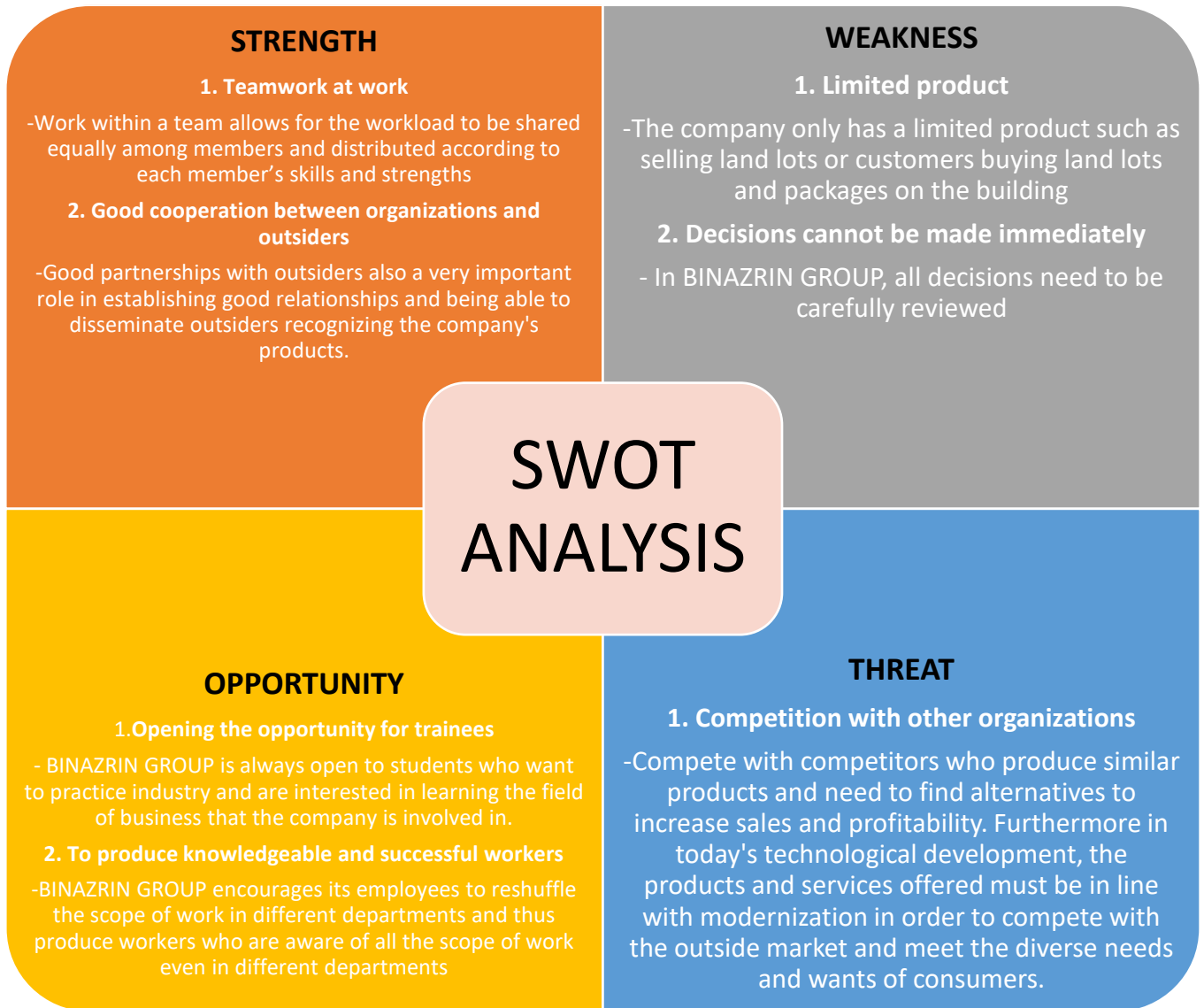
4.4 BENEFITS THAT YOU RECEIVED AND GAINED.

- I. Allowance RM300 per month, lunch on Monday and Friday
- II. Gaining communication skills / teamwork task

In addition, I learned and mastered my communication skills by first interacting with employees within the company. Learning and developing good communication skills can help succeed in career and build network. While it takes time and practice, communication and interpersonal skills are certainly able to be both increased and refined. In addition. Dealing with banker and auditor I understand more and more about the management of the company. Most importantly, all my affairs are constantly assisted and monitored by the supervisor and other staff of the company. Communication is absolutely necessary when building relationships, sharing ideas, delegating responsibilities, managing a team and much more.

PART 5 : ANALYSIS

5.1 SWOT ANALYSIS



5.2 REGRESSION ANALYSIS

DETERMINANTS OF WORKING CAPITAL: EVIDENCE FROM SHARIAH COMPLIANT FIRMS IN MALAYSIA

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Abstract

Working capital management is important to ensure a sustainable firm's profitability. The main objective of this study is to provide further evidence on the determinants of working capital management. The use of non-financial shariah compliant firms to analyze the determinants of firm's efficiency and the use of variable selection technique are the unique contribution of this present research. The data for the final sample consists of 42 firms. The study is conducted using the panel data analysis techniques to identify the key determinants of firm's working capital management. The study finds that the level of firm's working capital is significantly affected by the level of liquidity and efficiency. It is important to note that the use of different proxy for firm's liquidity will provide us with different conclusions. It is therefore important for the future researcher to decide which proxy to be used in their research market capitalization and leverage.

Keywords: Working capital management, Variable Selection, Shariah-compliant, non-financial firms, Different Proxy

Introduction

Working capital management is a business strategy designed to ensure that a company operates efficiently by monitoring and using its current assets and liabilities to the best effect. The main idea of working capital management is to empower the firm to retain adequate cash flow that can be used to spend on its daily operations. The thorough understanding of working capital management is important to ensure that a firm operates effectively and efficiently. The inefficiency of the finance manager to properly manage the current assets and liabilities could contribute to the closing of the firm. Thus, with good control of working capital, the firm can achieve a good balance of liquidity and profitability when conducting its day-to-day operations (Padachi, 2006). This proposed study may be contributing to the existing literature by examining a new population and sample. Previous studies have been conducted on

a sample of firms from different countries and sectors. A major shortcoming those studies is that they generally restrict their analysis to conventional companies. Consequently, we know a little about the applicability of those findings on shariah compliant firms. Our study is different from the previous studies in that we utilize a dataset of shariah compliant firms listed under the consumer products sector. We argue that due to the nature of the firms (shariah compliant) the findings of the previous studies cannot be generalized to this sample of firms. This study will enable us to know whether the nature of the firms (shariah-compliant firms) would affect the working capital of the firms. This paper is organized into several subsections. First, we presented and discuss the methods. Next the analysis and results are presented along with the discussions. Finally, conclusions and suggestions for future research are provided.

Methods

Target Population and Data Collection Procedure

The target population for the research was all Shariah Compliant firms listed under the consumer products sector on Bursa Malaysia. Financial data of the selected samples is extracted from the published annual reports obtained from the Bursa Malaysia's website and online databases such as DataStream and Eikon. For each of the review period, the information on the sample's financial data is extracted as of each financial year-end. Subsequently, the financial ratios of all the variables (dependent and independent variables) are computed using the identified formulas.

Model Specification

The aim of this study is to investigate the factors affecting the working capital of shariah compliant forms listed under the consumer products sector This paper specifies and estimates the following baseline regression model for all firms.

$$CCC_{it} = \beta_0 + \beta_1 ACP_{it} + \beta_2 CR_{it} + \beta_3 QR_{it} + \beta_4 GROWTH_{it} + \varepsilon_{it} \quad (1)$$

The dependent variable for this paper is CCC. It refers to cash conversion cycle, the proxy used to measure the working capital of the firm. The first independent variable is ACP, refers to the Average collection Period (360/Account Receivable Turnover). ACP shows the average number of days to collect the invoiced amount from customers and it is used to determine the company's effectiveness on credit policies and effort of collections. CR is the current ratio (Current Asset – Current Liability) . it shows the ability of a company to pay their short-term obligation within one year. It shows on how the companies maximize its current asset to satisfy its current debt and other liability. QR refers to Quick Ratio (Current Asset – Inventory) / Current Liability). QR measures the capacity of a company to pay its current liability without selling its inventory or getting any additional fund. When the higher the ratio, it is good for financial and liquidity health. GROWTH refers to the sales growth of the company. It measures the ability of the company to increase their revenue within the fixed time period.

Data Analysis Steps

The section will explain the data analysis procedures to be employed in this research. The first step is to determine the most optimal combination of predictors. In this study, Stata command, *vselect*, developed by Lindsey and Sheather (2010) was used to determine whether certain variable should be

included in the model. Following Lindsey and Sheather (2010), optimal model is defined as one that optimizes one or more information criteria. Those criteria are Mallow's C_p (C), Adjusted R^2 (R2ADJ), Akaike's information criterion (AIC), Akaike's corrected information criterion (AICC), and Bayesian information criterion (BIC). This research used the definitions of these criteria given in Sheather (2009). Generally, higher variance explained by the model R2ADJ and lower C, AIC, AICC and BIC values indicate the best fitting model (Lindsey & Sheather, 2010). Similar Stata command, *vselect*, was also used by previous researchers from various fields of studies (Anwar & Sun, 2012; Butler, Keefe, & Kieschnick, 2014; Makumi, 2013; Mehrara & Mohammadian, 2015). The second step is to choose the most appropriate panel data estimator. The choice of the most appropriate static technique depends upon three types of tests as suggested and outlined by Park (2011). The tests are F-test, Breusch-Pagan Lagrange Multiplier (BP-LM) test, and Hausman test. The third and final step is to perform the diagnostic tests and to find the correct strategy to rectify the problem(s) identified (if any). The strategy to rectify the problem(s) will be based on the suggestion by Hoechle (2007).

Result and Discussion

USING THE INDUSTRY ADJUSTED CASH CONVERSION CYCLE (CCC) AS THE PROXY FOR WORKING CAPITAL, THIS PAPER INVESTIGATES THE DETERMINANTS OF WORKING CAPITAL FOR ALL SHARIAH COMPLIANT FIRMS LISTED UNDER THE CONSUMER PRODUCTS SECTOR. THE SAMPLE CONSISTS OF 42 FIRMS. THE SUMMARY STATISTICS OF THE DEPENDENT VARIABLE OVER THE SAMPLE PERIOD ARE PRESENTED IN TABLE 1.

Table 1: Descriptive Statistics

Variables	N	Mean	SD	Min	Max
Cash conversion cycle	210	118.9157	162.1642	-196.1	1538.9
Average collection period	210	64.14	50.58781	2.9	439.3
Quick ratio	210	1.350714	.9447113	.06	6.36
Current ratio	210	2.044667	1.346617	.34	10.68
Sales growth	210	4.611724	15.43998	-46.95	86.194

The first data analysis step is to determine the most optimal combination of predictors. As shown in Table 2, the choices of the most optimal model predictor sizes were five for R2ADJ, four for AIC and AICC, and three for BIC and C. In this case, following the explanation in the methods section, the four-predictor model is chosen. The chosen variables are average collection period, current ratio, quick ratio and sales growth.

Table 2: The Variable Selection

Variable Selection						Optimal Model
R2ADJ	C	AIC	AICC	BIC	#	Ivs
5	3	4	4	3	4	ACP, CR, QR & Growth

The next step is to choose the most appropriate panel data estimator. The three available alternatives are pooled ordinary least squares (POLS), fixed effects (FE) and random effects (RE) models. In this thesis, the choice of an appropriate model among POLS or FE or RE depends upon the three types of tests as suggested and outlined by Park (2011). The tests are F-test, Breusch-Pagan Lagrange multiplier (BP-LM) test and Hausman test. As presented in Table 3, the results of the F-test (p-value < 0.05), BP-LM test (p-value < 0.05) and Hausman test (p-value < 0.05) suggest that FE is the most appropriate

model estimator. Therefore, for the subsequent section, the analysis and discussion on the firm-specific determinants of indirect financial distress costs are based on the results of FE model.

Table 3: Panel Specification Tests

Models	P-values of the tests			
	F-test	BP-LM	Hausman	Technique
Model 1	0.0000	0.0000	0.0244	Fixed Effect

Once the appropriate model was obtained (FE), various diagnostic tests were then performed to check for the presence of severe multicollinearity, heteroskedasticity and serial correlation problems. As presented in Table 4, the diagnostic checks on the baseline model (FE) indicated the presence of serial correlation (p-value < 0.05) problem. To rectify the problem, following the suggestion by Hoechle (2007), a remedial procedure has been carried out using the fixed effect (within) regression with robust option.

Table 4: Diagnostic Tests for Static Model

P-values of the tests				Strategy
VIF	H	SC		
2.82	0.0000	0.8066		Fixed effects (within) regression model with robust option

Notes: (1) VIF: variance inflation factors, (2) H: heteroskedasticity & (3) SC: serial correlation

Considering the various diagnostic tests that have been conducted and the remedial procedure undertaken, this paper may say that there is enough evidence to conclude that the examined statistical test satisfies the key assumptions of linear regression. As shown in Table 5, the regression result suggests that the model fits the data well at the 0.05 significance level. The Adjusted R^2 of 0.9633 suggests that the four independent variables explain 96.33% of the variance in working capital of the firms. The results of the regression also suggest that three independent variables were found to have a statistically significant relationship with the dependent variable. The three independent variables are average collection period, current ratio and quick ratio. The results also suggest that average collection period and current ratio are positively related to the working capital, whereas quick ratio is negatively linked to working capital. Sales growth does not appear to be significantly related to working capital. In addition to that, average collection period seems to have the greatest influence on the level of working capital, which is explained by the highest t-value of 6.33. It is important to note that the two liquidity ratios used in this paper gives us different conclusion. Even though both are significantly related to working capital, the directional effect of these two liquidity ratios differs.

Table 5: Regression Results

Fixed Effects	
ACP	2.0976*** (6.33)
CR	93.2051*** (4.32)
QR	-126.9112*** (-3.97)
SG	-0.3440 (-1.31)
Constant	-32.7390* (-1.95)
N	210.0000
r2_a	0.9633
p	0.0000
chi2	86.3982

Notes (1) *t* statistics in parentheses, (2) * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$, (3) ACP = average A/R days, CR = Current Ratio, QR = Quick ratio, SG = Sales Growth..

Conclusion

This paper has examined the determinants of working capital for shariah compliant firms listed under the consumer products sector. The result suggest that average collection period, current ratio, and quick ratio found to have a statistically significant relationship with the level of working capital. Although this paper has provided us with the empirical evidence, a number of areas need to be improved with future empirical research. First, this paper did nor provide any sectoral analysis on the level of working capital. Future research should explore whether industry classification would have any effect on the level of working capital and its relationship with the selected determinants. Second, this paper utilizes Stata command *vselect* in determining the optimal model. Future researcher might want to explore other techniques in determining the optimal model.

PART 6 : DICUSSION & RECOMMENDATION

6.1 RECOMMENDATION

6.1.1 RECOMMENDATION FOR ENHANCE SOFT SKILL

Recommend a medium for employee to increase their level of soft skills especially for sales and marketing department as to increase the engagement with the clients they can use their skills to engage with the customer/client on a personal level without blurring their professional boundaries . Then, soft skills boost online training benefits by improving knowledge retention. Employee training participants can manage their time more efficiently and get the most from experience. They encounter a problem and immediately turn to the training library because they possess strong planning, organization, and self-evaluation skills. Instead of letting the gap get even bigger thanks to lack of initiative. Besides, can improve customer service and spike in customer satisfaction. Employees are better equipped to actively listen to consumers' needs, identify the problem, and help them resolve it. They also have more compassion and empathy. Which goes a long way in the sales and marketing department. Upgrade company's systems for product to increase sales , either existing or product that have been sold out. This makes it easy for all employees to share documents and files, build spreadsheets and create fast presentations in keeping with today's technological sophistication. This method will make it easier for all parties and departments in terms of time and performance to be more efficient.

PART 7 : CONCLUSION

This training overview has been a rewarding and rewarding experience for me as an internship student. I am exposed to working professionally, overviewing and tracking systematically, raising confidence and leaning towards solving industrial problems in a creative and proactive way. Supervisors offer trainees to apply their own knowledge skills in real life, all the knowledge and information they gain during the classroom. The internship teaches additional learning methods that help trainees understand how the industry works.

In other words, the benefits of Industrial Training programmed at BINAZRIN GROUP have increased my knowledge, skills and capabilities in various aspects. Industrial training helps me to uncover the true work experience and act as a platform for students to learn how to build and choose their careers. The more importantly are skills and how we develop new things, new environments, and new knowledge. Finally, it also helps my communication skills and confidence.

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APPENDICES

ILLUSTRATION 3: THE COMPANY'S PRODUCT FLYERS



ILLUSTRATION 4: CHEQUE & PROCESS PAYMENT FOR ZAKAT

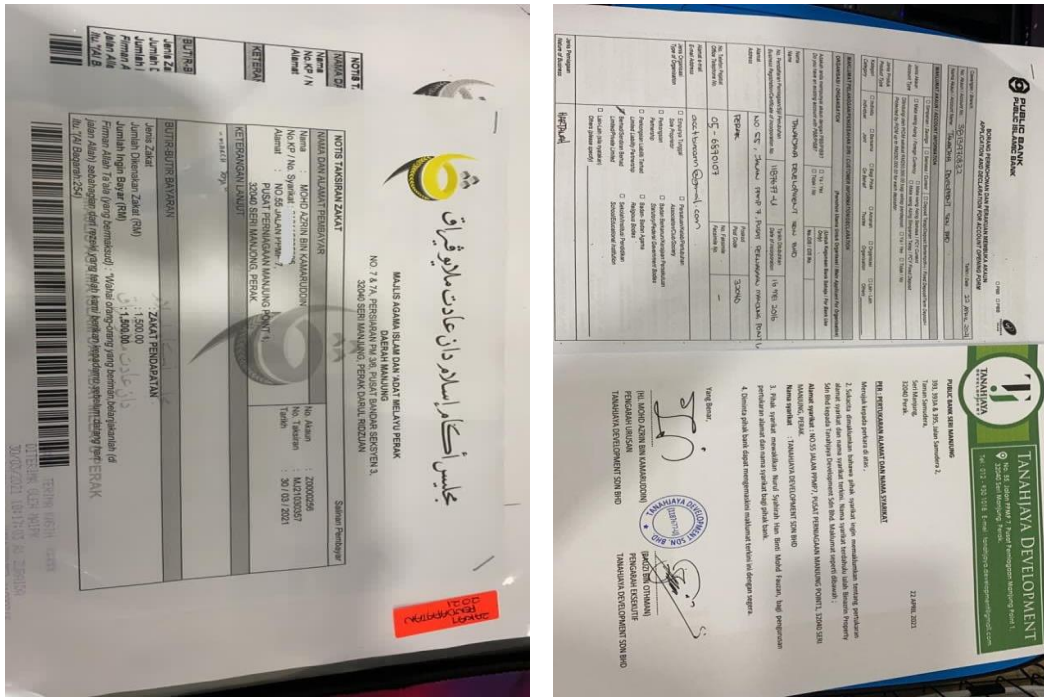


ILLUSTRATION 5: RECEIPT AND DOCUMENTS

Internship report nur amira ashari 2019326089

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