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UNIVERSITI
TEKNOLOGI
MARA

INDUSTRIAL TRAINING REPORT

UNIVERSITI SAINS MALAYSIA (USM)



UNIVERSITI SAINS MALAYSIA

INTERNSHIP (MGT666): INDUSTRIAL TRAINING REPORT

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EXECUTIVE SUMMARY

The industrial training that I have been doing for these six months was at Jabatan Bendahari, Universiti Sains Malaysia (USM). USM was founded in 1969 as Malaysia's second university. USM has 17 research centers that cover a wide range of topics. USM provides opportunities for research and education. In this report there are several parts that will be discussed about how my internship was done. Other than that, this report implements SWOT Analysis to determine the organization's performance. Through SWOT analysis, USM can identify the potential and challenges in the industry sector they are involved in. It includes management factors, markets, competition, and anything that could have a positive or negative impact on the business. Thus, a few recommendations are suggested for the organization to improve in the future.

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PART 3: COMPANY'S PROFILE

3.1.COMPANY'S NAME, LOCATION AND OPERATION HOUR

The company where I am conducting the industrial training sessions for this semester is Jabatan Bendahari Universiti Sains Malaysia. Universiti Sains Malaysia (USM) is a Malaysian public research institution. It is one of the oldest institutes of higher learning in Northern Malaysia, having been established on 1st June 1969, as a statutory organization with its own constitution. It is divided into three campuses: a main campus on Penang Island, a health campus in Kelantan, and an engineering campus in Nibong Tebal.

The office is located at the USM main campus at Bangunan Canselori, Universiti Sains Malaysia (USM), 11800 Minden, Pulau Pinang. The office operating hours on Monday to Thursday are from 8.10 am to 5.10 pm and break time is only given for one hour, which is from 1.00 to 2.00 pm. On Friday, the working time is still the same as other days, but different in the rest period, where on that day the rest time is given for 2 hours, which is from 12.00 pm until 2.30 pm.

Table 1: Operation Hour of Jabatan Bendahari, USM

Days	Operation Hour	Break Hour	Duration
Monday to Thursday	8.10 am to 1.00pm	1.00 pm to 2.00pm	9 hours
	2.00 pm to 5.10 pm		
Friday	8.10 am to 12.00 pm 2..30 pm to 5.10 pm	12.00 pm to 2.30 pm	7 hours 30 minutes

However, after the country was hit by the covid 19 pandemic, the Malaysian government carried out the Movement Control Order (MCO), so working hours must follow the guidelines that have been set. The government has implemented flexible working hours. Flexible Time Working is a flexible working time where officers are given flexibility to attend work during the entry and return times set, provided it meets the working period of one day.

As in Jabatan Bendahari USM office, they practice a hybrid way of working where the officer can choose to work from the office or work from home. In addition, they are also

given the option to work in the office during the morning session from 8.10 to 1.00, then continue working at home, or choose to work at home in the morning and then come to the office in the afternoon session from 2 pm to 5 pm.

Table 2: Operation Hour of Jabatan Bendahari, USM During MCO

Days	Operation Hour (Morning)	Operation Hour (Evening)	Duration
Monday to Thursday	8.10 am to 1.00 pm	2.00 pm to 5.10 pm	9 hours
Friday	8.10 am to 12.00 pm	2.30pm to 5.10 pm	7 hours 30 minutes

3.2.USM VISION AND MISSION

USM's vision is to "Transform Higher Education for a Sustainable Tomorrow", and their mission is to be "A Pioneering, Transdisciplinary Research-Intensive University That Empowers Future Talents and Enables the Bottom Billions to Transform their Socio-Economic Well-Being."

They are dedicated to realizing USM's mission and vision by equipping students with values and traits that are valued in both local and global markets. USM wants to empower students to develop future leadership skills so that they may contribute to the development of human capital that is holistic and sensitive to social challenges and global developments as part of the nation-building process.

Besides that, USM provides academics with the resources they need to advance research and innovation that is recognized and has a positive influence on society and the survival of a sustainable world. They also indicated that continual professional growth and being current with technology are essential for academic performance. Other than that, USM is also set on educating and bolstering efforts to achieve the university's environmental agenda and university collaborations with various local and worldwide strategic networks are being strengthened. Lastly, USM also focuses on strengthening the university's governance through quality improvement and ongoing professional development.

3.3.COMPANY LOGO



Figure 2: USM Official Logo



Figure 3: The Crest

The crescent and moon, the two tigers, the shield, and the slogan on the USM emblem represent the Malaysian identity from which the university gets inspiration and support. The additional elements in the crest indicate the university's status as a national institution. The crescent represents Islam's authority as the national religion.

The fourteen-pointed star represents the Malaysian government's and the thirteen states' union. The two tigers, Malaysia's national symbols, exemplify the virtues of strength. The two golden palm fronds represent economic success. The tigers' shield, a global symbol of protection, is a traditional tool of Malaysia's indigenous peoples.

The university's official color is purple, which represents high standing. The shield's open book reflects the knowledge linked with the university. The two keris, which represent royal authority and power, are the Malays' traditional arms. The national flower is the hibiscus, which is seen on the shield. The word 'KAMI MEMIMPIN' (WE LEAD) runs

throughout the crest, reflecting the university's position in the fields of knowledge, teaching, research, and community service.



Figure 4: The Logotype

The official USM logotype is in the shape of a string of three letters, which represents the organization's unity. The letter S is white and is flanked on either side by the letters U and M, which are purple, the university's official color. The use of the letter S in white represents the campus's general condition of well-being (Sejahtera), as well as the soundness of its citizens' minds and their alertness. In the form of a symmetrical S, the letter S also represents the Sciences (Sains) and Arts (Sastera), symbolizing a sense of balance and harmony in the pursuit of knowledge. The letter S, with openings at the top and bottom, indicates our "out-of-the-box" attitude, which is in keeping with USM's mission statement's innovative goals. The letter S, which is connected to the letters U and M, represents the intimate relationships that exist between the university and the general public, who are united by knowledge and distributed broadly.

The orange triangle represents USM's stability, which is founded on three basic values: excellence, well-being, and cordiality (Unggul, Sejahtera, Mesra). The relevance of these three key values in support of the USM slogan "We Lead" is symbolized by the triangle placed at the base of the letter S.

The four orange vertical bars represent USM's four guiding principles, which serve as the university's fundamental pillars in its overall development. USM purple, this is the official color of USM, and it represents high rank. The color orange was inspired by the official USM crest's tiger to represent USM's dynamic and active nature as a knowledge enterprise on both a national and worldwide scale.

3.4.BACKGROUND OF ESTABLISHMENT

Universiti Sains Malaysia (USM) was founded in 1969 as the country's second university. It was previously known as Universiti Pulau Pinang. In 1971, USM relocated from temporary quarters at the Malayan Teachers' Training College in Bukit Gelugor to its current 416.6-hectare campus in Minden, some 9.7 kilometers from Georgetown.

Natural sciences, applied sciences, medical and health sciences, pharmaceutical sciences, building science and technology, social sciences, humanities, and education are among the subjects offered at USM. Around 30,000 students can choose from 17 Academic Schools on the main site in Penang; 6 Schools at the Engineering Campus in Nibong Tebal (about 50 kilometers from the main campus); and 3 Schools at the Health Campus in Kubang Kerian, Kelantan (approximately 300km from the main campus).

USM also features 17 research centers dedicated to a variety of specializations, including archaeology, medicine and dentistry, molecular medicine, science and technology, Islamic development and management studies, policy research, and international studies. USAINS Holdings Sdn. Bhd, the University's commercial arm, also provides consulting, testing, and advising services to the industry.

USM has always used the school system rather than the standard Faculty structure to guarantee that its students are multi-disciplined because of their exposure to other Schools' areas of study. It also encourages pupils to participate in extracurricular activities by providing a diverse range of clubs and organizations.

Students and employees can take advantage of educational and research possibilities at USM, which was designated as a Research-Intensive University by the Ministry of Higher Education Malaysia (MOHE) in 2007. In 2008, USM was also chosen by the Malaysian government to participate in the Accelerated Program for Excellence (APEX), a fast-track program that helps tertiary schools reach world-class status.

3.5.ORGANIZATIONAL STRUCTURE

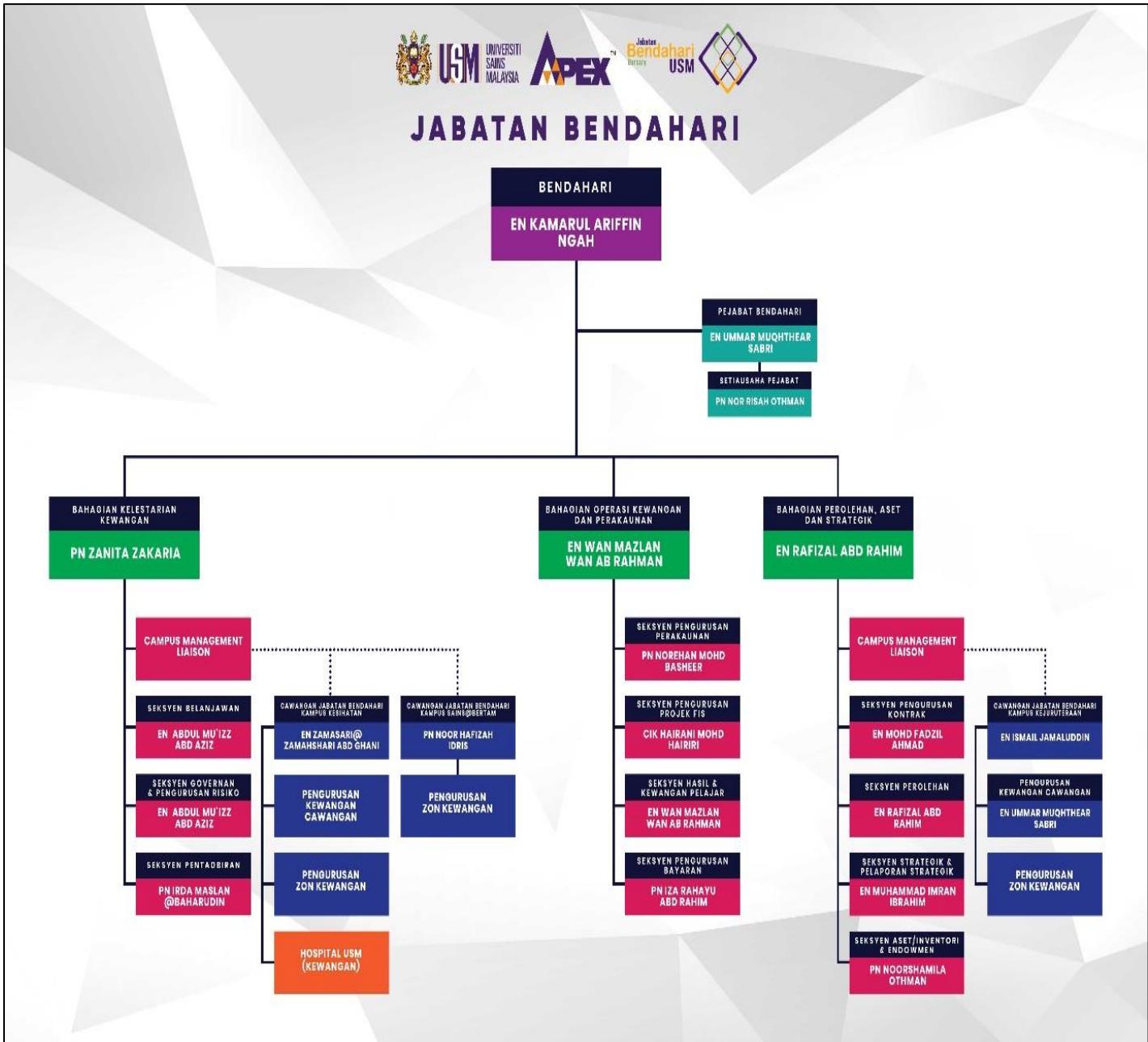


Figure 6: Jabatan Bendahari USM Organization Chart

The organizational structure of Jabatan Bendahari USM is led by the Chief Treasury, En. Kamarul Ariffin and been assisted by his two secretaries which are Puan Nor Rizan and En. Ummar Mokhtar. They are involved in the management of Jabatan Bendahari office and manage the university finance department. The Jabatan Bendahari USM divided into 3 parts, which are Financial Sustainability Division, Financial Operations and Accounting Division and finally Procurement, Assets and Strategy Division.

Financial Sustainability Division is headed by Puan Zanita Zakaria. In this division, there are 4 sections that they need to handle, which are Budget Section, Governance and Risk Management Section, Administration Section and Campus Management Section in which it involves USM campus branch. Budget Section are needed to manage the University budget cover managing funds, development, general uses fund and enterprises funds as well as the research university. Governance Section is a section that is the main source of reference for the formulation and setting of policies as well as updating existing financial regulations. In addition, this section is also involved in managing the travel affairs of the University Standing Committee on Finance (JTK) meetings.

Next, there are 4 sections involved under Financial Operations and Accounting Division that led by En. Wan Mazlan, namely Accounting Management Section, Project Management Section, Student Financial Revenue Section and Fee Management Section. Accounting Management Section is a unit that plays a role in the closing work of the University's annual and interim accounts, acts as an intermediary during the auditing activities of the Annual Financial Statements, manages transactions between subsidiary companies, manages inter-campus transactions, manages financial information in Cabinet Notes and Cabinet Memoranda, prepare working papers on the University's Annual Financial Statements to all stakeholders, manage financial information in the University's Annual Report and act as the Secretariat of the University's Financial Management and Accounts Committee. Student Financial Revenue Section is a unit that manages Full-Time, Postgraduate and Distance student fees. The unit also manages services for sponsors to distribute scholarships and loans to students and accounts related to student activities and associations. Fee Management Section manage payments to all University suppliers, covering payments under the Managing Fund, Trust Fund, Research & APEX Fund, Development and Enterprise as well as Staff Emoluments and Claims.

Lastly, Procurement, Assets and Strategy Division. The sections that involved under his control are Contract Management Section, Procurement Section, Strategic Management and Strategic Reporting Section and Inventory and Endowment Asset Section. Procurement Section is the activity of procuring, purchasing, or procuring supplies, services, and work to carry out the operations of the University in a manner beneficial to the University whether through quotations, tenders or other permitted methods. University procurement must be managed efficiently, with integrity, orderly and perfect in accordance with the procurement rules and procedures in force. Each purchase requirement of the University must be planned

through annual planning and carefully determined so that the quantity of supply and scope of work or services can be determined accurately, supplied within the required period, meet the requirements and specifications that have been set, reasonable price and meet quality as desired. The aims to ensure that procurement is carried out in a transparent, prudent, effective manner and provides the best return value. Endowment Asset Section responsible for 7 types of university business namely educational training, project management and consultancy, health services and wellness education, sales of materials, rental, analysis, and testing services as well as special projects. Responsible for business management, cost management and payment management for the above 7 types of business.

3.6.PRODUCT AND SERVICE PROVIDED

USM offers its students a variety of services, including dormitory accommodations, counselling or motivational guidance, and sports and recreational facilities such as soccer fields, an 8-lane synthetic running track, an Astroturf hockey stadium, and an Olympic-sized swimming pool. The Cultural Hall hosts cultural events and activities to help students form stronger bonds.

There are also a variety of clubs and organizations catering to a variety of interests. Political Science Society, Computer Science Club, Indian Cultural Club, Navigator Society, Astronomy Club, Debating & Public Speaking Club, and Mass Communication Club are just a few examples. USM's Counselling Unit provides support services to assist students reach their full potential and skills.

In addition to contributing to the national research effort and the growth of knowledge in general, the University has taken steps to identify and evaluate areas of study that deserve special attention on a regular basis to have a better compete for external financing. USM recently drafted detailed guidelines governing the patenting and marketing of research discoveries to create stronger incentives for its employees to develop innovative goods and processes.

PART 4: TRAINING REFLECTION

The duration of the internship is about 6 months, which is 24 weeks starting from 1 March 2021 until 13 August 2021. The place that I am assigned is to Jabatan Bendahari USM under the Sustainability Division, in which there are three departments, namely the Budget department, Financial Governance department, and Risk department. The department that I was assigned to during the internship period was the Budget department. At the same time, I was introduced to my Industrial Training supervisor, Ts.Dr. Hazrieffendy, to discuss the job scope in the Budget Department and learn to adapt to the new working environment.

In the budget department, I was assigned to recognize the documentation and filing. I executed my task of filing the documents that are usually recorded for future use. My task is to check the document that is being printed out or received by the company, then sort the document accordingly based on the correct file. After determining its file, I stored the file in the filing cabinet and arranged it based on the label pasted. I need to ensure that all documents are kept properly so that the officer or other staff can easily access them whenever required. The file needs to be labeled with color paper according to the perspective year. For example, for the 2019 file they used pink paper to label it and for 2020 they used yellow paper as the label. Even if the job looks easy, it has an impact on the company if the file and documents are not located in the right position, and it will make the staff unable to figure out which file they are going to use.

Another task that I was assigned to do was to record and key in the raw data of financial transactions based on the expenses and commitments that were distributed to all faculty. I need to determine the category and description of the transaction one by one by ensuring the amount is in the correct category and equivalent to the raw data on the financial transaction. This task was given to me usually at the end of the month as the transaction is based on a monthly basis.

Besides that, I was also required to complete a specific task which I needed to complete the Distribution of Managing Fund Budget Report or called the Budget Book. This report needs to be updated and double checked for KNC transactions for three campuses, which are the Main Campus, Engineering Campus and Health Campus. By doing this job, I am able to be exposed to the financial position and financial performance of the company and align with the knowledge that I gained at university.

Other than that, I also be assigned with daily office administration work such as organizing and cleaning the office as well as rearranging all office equipment. I need to update KWM data load for Engineering Campus and Health Campus by using CODA Budget System, the amount for the data load must be in line with the amount of distribution that have been approved. Moreover, I also need to print, prepare the document for the staff, and send the letter to respective person.

Throughout my internship at Jabatan Bendahari USM, I gained a lot of knowledge and experience related to working experience. I was just exposed to theoretical things, but when I began the internship program, I was exposed to new things. They are different from what I have learned at university and experience is the process of learning.

By doing the task, it helps me to pay more attention to details in which I need to ensure the consistency and accuracy of financial activities have been recorded on the system correctly. If there is any mistake incurred, it will affect the company's financial performance. The tasks that required me to pay more attention to details, such as handling the letter, filling in the application form, double checking all transactions, and recording the transactions with thoroughness and accuracy in the CODA Budget System. This skill truly helps me to identify and realize mistakes immediately so as to ensure the task must be done nicely.

In terms of technical skills that I gained, I learned to be exposed to a new software system called the CODA Budget System. The CODA Budget System is the software that enables the company to load the amount of money for all faculty and helps the business to track the financial properly. It is also easy to use to load the amount according to the financial coding. By using this system, it helps me to know the amount that has been given to each PTJ. Through learning the CODA Budget System, this skill can help me become more detailed, organized, and efficient in loading the company's financials.

PART 5: SWOT ANALYSIS

Table 3: Summary of SWOT Analysis of Universiti Sains Malaysia (USM)

Strengths	Weaknesses
<ul style="list-style-type: none"> 1. Well managed budget planning 2. Well established university 3. Established as APEX university 4. Recognized as Malaysia's premier research university 	<ul style="list-style-type: none"> 1. Physical infrastructure and online system need to be maintained and upgraded 2. Limited space in USM 3. Inadequate resources for recruitment and retention of quality staff 4. Uncertainty about how to deal with Covid 19 problems when it comes to students who are stranded, quarantined etc.
Opportunities	Threats
<ul style="list-style-type: none"> 1. USM collaborate with other industry 2. USM develop community and involvement opportunities 3. USM create the collaboration with another institute 4. USM able to attract quality employees as well as local and international students 	<ul style="list-style-type: none"> 1. Reduction of allowance by government 2. University has to spend on unexpected additional consulting or refund 3. University needs to shut down their management during MCO

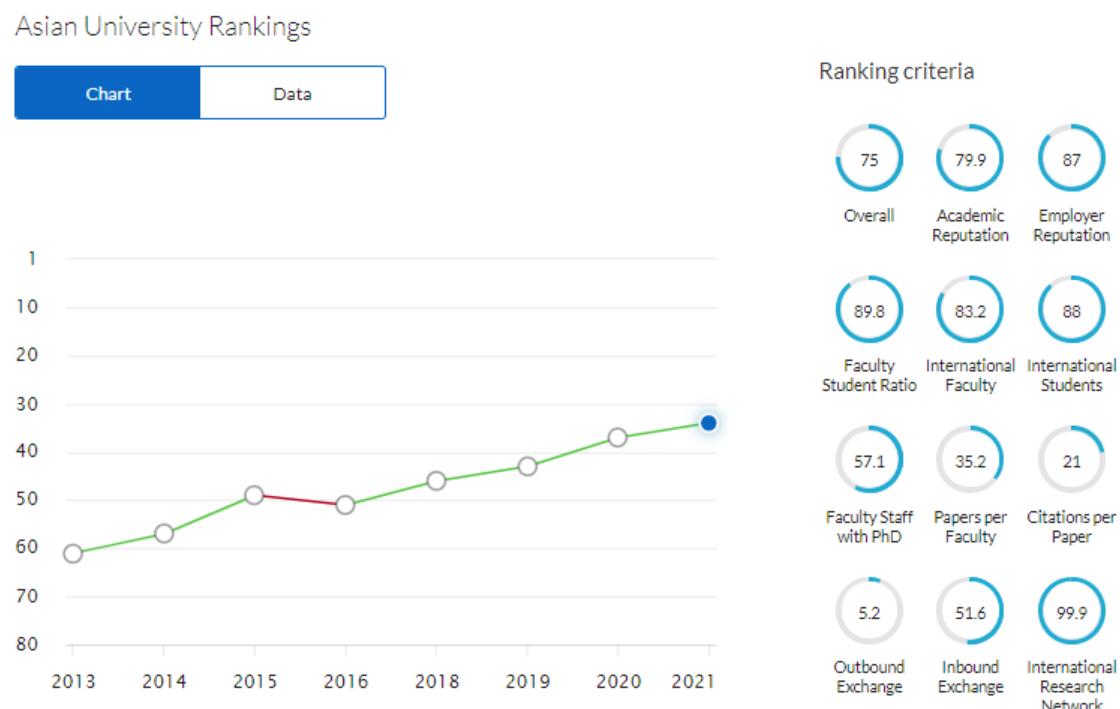
STRENGTHS

The first strength of USM is well managed in its budget planning. The government's budget is a vital tool for achieving its economic and social development objectives. It is because of its critical function in assuring equitable wealth distribution to all citizens, and it is also significantly more vital than those in the private sector. Revenues and expenditures are the two key components of the government budget. Budgeting in the public sector is different from budgeting in the private sector. In the private sector, they focus on budget earnings, while in the public sector, they majorly focus on budget expenses. By examining government spending patterns, it can ensure that resources are allocated in a responsive, efficient, and effective manner (Karadagli, 2015).

Malaysia's government has implemented Outcome Based Budgeting starting in 2012 to improve public budget management following increasing fiscal challenges. However, in USM they used to implement a costing method known as activity-based costing (ABC). Activity-based costing (ABC) assigns overhead and indirect costs to associated products and services. Unlike traditional costing methods, this accounting method of cost acknowledges the relationship between costs, overhead activities, and produced items, attributing indirect costs to products with less irrationality. However, some indirect expenditures, such as the salaries of management and office workers, are difficult to attribute to a product. Other than that, USM also categorizes their budget into various categories, which are emolument, non-emolument expenditure and assets. An emolument is pay for employment, services, or holding office that is dependent on time and length of activity. It is most often employed in a legal setting, while non-emolument expenditure is an expenditure that is based on the allocation of allowance and expenditure for school or faculty activities. USM used to stick with the budget that the government allocated and only use it when the university or faculty got a chance to grow their business. The management always reviews their budget account at least once a month to ensure that the university budget is in line with the faculty's needs. They are advised to conduct cost research so that the university does not face unanticipated costs or expenditures. This procedure assists the university in making the best decision possible and allows their organization to operate without financial shocks.

Other than that, USM is also a well-established and well-known public university in Malaysia. As we all know, University Sains Malaysia (USM) is one of the universities in Malaysia that focuses on developing higher education in the fields of Natural Sciences, Applied

Sciences, Medical & Health Sciences, Pharmaceutical Sciences, Building Science & Technology, Social Sciences, Humanities, and Education. Even though our country is suffering from Pandemic Covid-19, USM is still able to grow its reputation in Asia and globally. Furthermore, as the university's rating rises, they will be able to attract more students to enroll, which will boost the university's profit. In which, some articles stated that tuition and fees can also cover one-fifth of the total income of public universities (Kronk,2018). Figure 7 shows USM as the top university in Malaysia, ranked 34th in the Asian University ranking.



*Sources: QS Global World Rankings 2022

Figure 7: Universiti Sains Malaysia (USM) rank 34th in Asian University Ranking

University Sains Malaysia (USM) was established as an APEX university, which is one of USM's strengths. APEX is a rapid development initiative that enables higher education institutions to be recognized as world-class entities. This program's goal is to assist the universities chosen in becoming internationally competitive, as well as to motivate and contribute to raising the quality of higher education. USM's aim in implementing the APEX program is to become a leading institution that is transdisciplinary and research intensive, empowering future talent and enabling the bottom billion to improve their socioeconomic well-being.

Last strength is USM recognized as Malaysia's premier research university with research and teaching facilities, expertise, and a multi-disciplinary team of experts from among its staff members to undertake the invention, development, dissemination, and application of knowledge that can help the Malaysian government achieve its goal of nation building. This is an innovative approach to higher education that shifts away from the traditional faculty system and toward a broad-based school system. USM includes 26 schools and offers undergraduate and postgraduate degrees. Last year, one of USM's lecturers designed a biodegradable plastic bag that is beneficial to the environment, and this is one of USM's successful research projects. USM is also one of the universities that has a sustainable program in place. USM management has declared USM to be a plastic bag-free zone. education as well as research-based studies for both local and international students.

WEAKNESSES

USM also has several weaknesses, which are the physical infrastructure and online systems need to be maintained and upgraded. Infrastructure is a key driver of economic development since it lowers firm production and transaction costs while also raising people's living standards (Iimi, 2015). Infrastructure refers to the structures, facilities, and processes that help an organization run smoothly. Infrastructure and physical equipment in the USM management always needs to be maintained and enhanced on a regular basis as the facilities like computers and financial systems are outdated and out of line with technological advancement. In which they still implement the old approach of entering data one by one, and it takes a long time. When the infrastructure is not operating properly, the management is also disrupted. These disruptions will lead to economic deficits and, as a result, will contribute to low living standards. With advanced information systems and infrastructure, it is able to facilitate the management of entering data more efficiently and systematically.

Besides that, one of the weaknesses is the minimal and limited space on the USM main campus. Due to the problem, USM needs to be divided into three campuses, which are the main campus (located in Penang), the engineering campus and the health campus (located in Kubang Kerian). It is difficult to handle these three campuses because they are spread out and difficult to reach.

Other than that, USM is also facing inadequate resources for recruitment and retention of quality staff. In 2020, the government allocated 20% of overall government expenditures to educational institutions, while the budget for 2021 allocates 15.6% of total government spending to schools and education. The differences between those years show that the government cut spending during Malaysia's severe economic crisis. These reductions not only reduced university operations and student facilities, but the management also needed to reduce their staff recruitment to ensure the university is still able to run smoothly throughout the year. Indirectly, it will raise the unemployment rate in our country, which rose to 772,900 people in December 2020, at a rate of 4.8 percent, according to the latest data from the Malaysian Department of Statistics (DOSM) (Aziz, 2021).

Next, the uncertainty about how to deal with Covid 19 problems when it comes to students who are stranded or quarantined has become a major weakness for USM nowadays. During video 19, our country has imposed restrictions on crossing states and countries. As a result, there are several students still stranded on the campus. The university needs to spend

the money to cover their students' daily expenses, such as food and dormitory accommodation. Furthermore, the university is still having trouble monitoring the movement in and out of the university. In addition, USM is an international university where they also have students from abroad. With the occurrence of these symptoms, it becomes a problem for the management to take care of the students and they need to ensure that the students follow the SOPs set by the government.

OPPORTUNITIES

USM is also concerned about their opportunities for performance development. First, USM offered collaboration with other industries. The effects of the Covid 19 pandemic can be considered as a push factor for all universities to change to online platforms. Unfortunately, some students face difficulties with internet access or communication technologies that enable them to fully participate in the learning process. Due to that, the Ministry of Higher Education (MOHE) has implemented two initiatives to obtain the best deals from data plan and device providers for higher education students, especially for B40 category. The government also gets the best deals from data plan and device providers such as Celcom, Maxis, Digi, and UNIFI, as well as the Acer Student Purchase Program, Samsung Education Store, and Education AOS Store Home (Ruzki, 2021). This led to the effort of USM collaboration with Celcom data plan. This collaboration is not only for students' benefit, but it may also benefit employees in the long run. In contrast to traditional approaches, this collaboration is extremely cost-effective and accessible to businesses of all sizes. It also enables employees to work from home or other locations, thereby lowering office overhead costs such as equipment, electricity, and space.

In addition, USM also develops community connections and offers involvement opportunities. Currently, Hospital Universiti Sains Malaysia (HUSM) has been listed as one of the Vaccination Centers (PPV) for the National COVID-19 Vaccination Program and will start COVID-19 vaccine injection operations on 1 March 2021. In a statement issued by the Health Campus for all its citizens on 25 February 2021, the Director of the Health Campus, who is also the Director of USM Hospital, Professor Dato' Dr. Ahmad Sukari Halim, said, for more than 4,000 Health Campus residents who have agreed to receive the injection in the First Phase, they will be contacted by the MOH through the MySejahtera application in relation to determining the date and notification of vaccination appointment within three (3) days from the date scheduled. Then in May, The Vaccination Center (PPV) took place on the Main Campus, which is an initiative taken by all USM residents in line with the 'National COVID-19 Immunization Program' to ensure that the COVID-19 Vaccine is given to all levels of society. This program is a combination of the workforce of all USM citizens, including volunteers who want to serve our country. This kind of contribution can help USM become more connected to the community. This could also increase USM's reputation. Furthermore, USM demonstrates that they are deeply concerned with the community around them. Students and staff at USM are given priority in this vaccine program, followed by the public. For this vaccination campaign, USM must supply all the information requested by MOH, including a

list of all front-liner staff at Hospital USM, Health Campus, and Main Campus (including staff who agree and disagree to receive vaccinations). They are also responsible for providing the appropriate locations, equipment, and facilities for the vaccination program.

Besides that, USM has created a collaboration linkage with another institute. The Minister of Higher Education (MOHE) has emphasized the importance of taking university-industry collaboration to the next level by allowing universities to lead curriculum design and delivery through a partnership model that includes apprenticeships, live training, real-life simulations, and employer-specific training programs (Mustafa, 2021). In 2020, USM will collaborate with Institut Jantung Negara (IJN) Holdings Sdn.Bhd. This collaboration could benefit both parties in the future in the field of health and medicine. This collaboration will be held at Institut Perubatan & Pergigian Termaju (IPPT) USM because the advantages owned by IPPT can meet the needs of IJN to open branches and the capacity to provide the best service to the public through the sharing of expertise between the two parties. IPPT also has a heart laboratory (Cardiac Lab) with On-The-Go features, and USM, through USM Hospital, has started operating its own interventional heart laboratory (Phillips Biplane Coronary Angiography Azurion Series).

Lastly, USM was the chosen university to implement the APEX Program. There are several reasons for USM being selected. One of them is the position of USM, which is based on outstanding achievements in teaching and learning programs, as well as research and innovation. With this position, USM has increased their brand and university ranking. Because of that, USM is able to attract more public to be part of USM. This will make USM become more competent in selecting quality employees as well as local and international students (Universiti Sains Malaysia, 2008).

THREATS

There are several threats that potentially affect USM from many perspectives. Firstly, the reduction of allowance by the government. The Covid 19 pandemic impacted nearly all kinds of business and industry. In order to deal with the country's economic problems, the government used to reduce staff allowances.

Table 4: The reduction of allowance according to employees' grade

Grade	Reduction Rate	Period
Grade A and above	50% of ITK received	July, August & September 2021 (3 months)
Grade B	20% of ITK received	
Grade C	10% of ITK received	
Grade 43-56	5% of ITK/ITKA received	
Grade 29-42	RM10 of ITKA received	

*Sources: Portal Rasmi Jabatan Perkhidmatan Awam (JPA)

**ITK (Imbuhan Tetap Keraian) or ITKA (Imbuhan Tetap Khidmat Awam)

Table 4.0 reports the reduction in allowance based on the grade of employees. This reduction may reduce employees' motivation to work hard. Employees often do not want to work as hard as they can with less compensation, either in the form of salary or benefits. Decreased productivity damages business operations Employee performance is essential to the organization's success. To improve the performance of employees, the organization must establish an efficient strategy. Compensation and bonuses can help boost performance, but there are other factors that play a bigger role (Kadir et al., 2019). Organizations should focus primarily on other factors than compensation, such as a supportive and caring environment, as well as good working conditions that allow employees to balance their work and personal lives.

Then, the university has to spend money on unexpected additional consulting or refunds. The year 2020 is a very challenging year in business as the whole world is hit by the pandemic COVID-19. The pandemic also had an impact on the economy, as this can be clearly seen that Malaysia's economy itself has declined by 5.6% in 2020 compared to 4.3% growth in 2019. Due to that, all educational institutions had to stop learning physically and switch to online learning in a short time. With the increase in cases every day in the country, all educational institutions should be vigilant and go through the necessary operational improvement and reduction processes as determined by the Ministry of Health Malaysia

("MOH") and the Ministry of Higher Education Malaysia ("KPTM"). Whenever a student does not attend university, all costs for facilities such as libraries, hostels, and other facilities must be refunded. Students' hospitality is a priority for the university. As a result, the university will be required to spend unanticipated funds, and this will reduce their earnings in the upcoming year.

To avoid any risks, universities need to shut down their management during MCO. The Covid-19 pandemic that continually spread globally and around Malaysia has made the government enforce Movement Control Order (MCO) and a nationwide lockdown, thus impacting on many businesses in Malaysia, including USM. USM management needs to temporarily close their operations to curb the spread of the Covid-19 pandemic. Therefore, it has become difficult for USM to conduct operations or training face-to-face with clients from government and private clients across Malaysia, as all people need to adhere to the SOP. Due to that, the face-to-face meetings with their clients need to be postponed to a later date. USM management needs to act and ask their staff to switch to working from home and adapt to the virtual meetings with the clients across Malaysia. Even though employees are able to work from home, they are unable to complete their work due to lack of data or information required. This is because USM does not allow their employees to bring home any paperwork or files due to fear of leakage of any university information. As a result, the operation was severely disturbed and moved at a slower rate.

PART 6: DISCUSSION AND RECOMMENDATION

For the recommendation, the management needs to prepare a strategic plan for a long-term period in order to improve their performance. Management requires time to expand, thus it must develop a strategy with a minimum five-year vision. Each year, they must determine how their management will develop over time. Their operations will become more complex as time goes on, which means their financial plans will need to grow as well. The management needs to consistently review the university's strategic plan on a regular basis to ensure that the outcomes they achieve are in line with the objectives they set.

Another recommendation is to improve technology from time to time. The use of technology can considerably improve the speed and ease of processes. Any project aspect that can be done with the help of technology should be automated. As a result, the possibility of making mistakes will be reduced, and labor will be set up to work on other projects. The use of technology ensures that resources are allocated efficiently. Technology will show the management exactly what is required, allowing them to focus on certain resources while freeing up others to work on other initiatives. Due to the resources that are allocated when technology is utilized instead of assets, the use of technology will make the organization run much more efficiently and allow numerous projects to run at the same time.

In addition, reducing expenses is one of the effective approaches to enhancing the organization's financial situation. Management needs to analyze every aspect of the organization to discover if there are any cheaper options for supplies, equipment, or services. Besides that, the management can also look into different bank accounts and insurance plans to see if the organization can get better terms. Other than that, the organization can set up monthly or deferred payments for larger costs so that they are able to have more liquid assets.

Last but not least, pay attention to employees' complaints about their tedious work. Some organizations may view this as insignificant, yet it can have a huge impact on the sector. If employees complain, take a look at their workload to see if they are focused on things that will help your company expand or if they are simply busy working. Even if that were the case, the company could delegate the task to another department or organization so that your staff could concentrate on making money and keeping your business running smoothly.

PART 7: CONCLUSION

In conclusion, education is considered as one of the most progressive and rapidly rising sectors in the world. It is one of the most important factors in the development of society and industrialization. As a result, individuals have been conditioned to feel obliged to learn every day, regardless of where they are or what they want to do. Due to technology improvements in recent decades, everything is now available online thanks to the development of online platforms such as Google Meet, Microsoft Team and more. The educational ecosystem has been preserved to some extent following the Covid-19 pandemic.

Overall, the internship assists in the development and enhancement of my skills, abilities, and knowledge. At the same time, the internship helps me understand how to work as part of a team. It also assists me in learning how to be independent in completing my duties. The knowledge that I have learned at university can be implemented. Internships also assist me in identifying my flaws and learning how to improve my social skills in dealing with different types of people and situations.

Lastly, SWOT analysis was used in this report to determine USM performance. Based on SWOT analysis, it shows that USM was also affected by the Covid 19 Pandemic. Therefore, universities must carefully regulate how they use their resources. During this time, universities should postpone rather than skip students' learning assessments. Similarly, universities should consider the strengths and opportunities that they can gain during the crisis in order to help the management run smoothly.

PART 8: REFERENCES

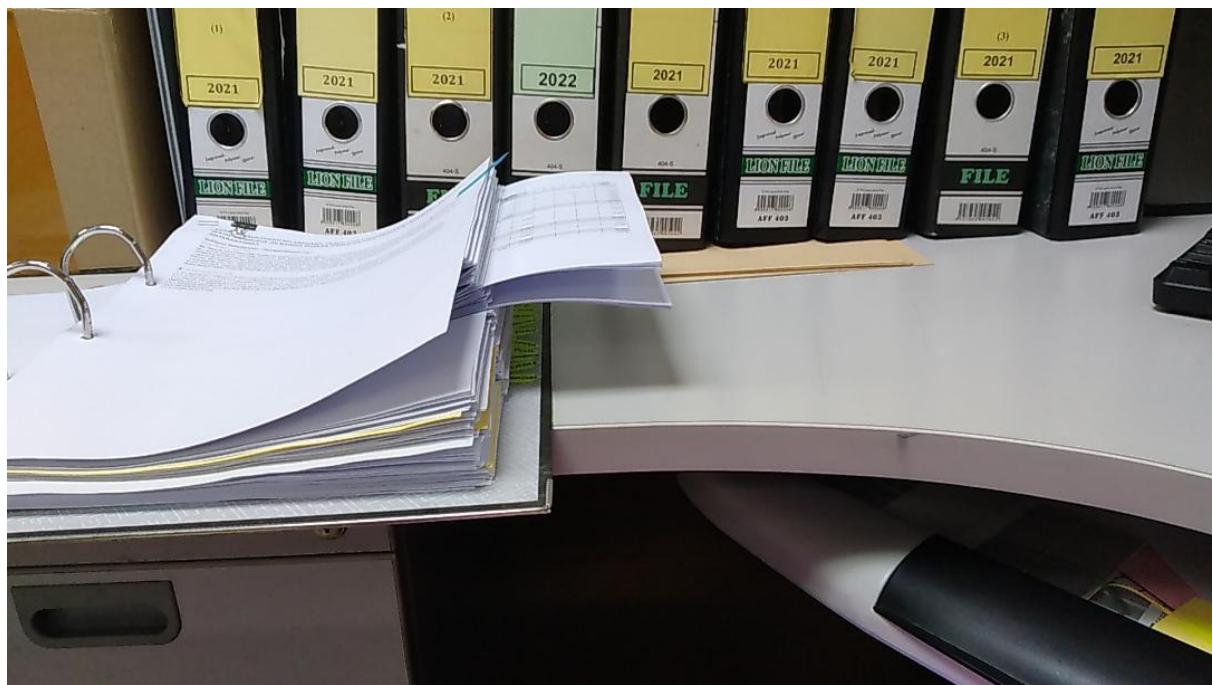
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PART 9: APPENDICES



Picture 1: Front Gate of USM



Picture 2: Place that I need to organize file and invoice



Picture 3: Place that all budget files are restored



Picture 4: Farewell Event in Jabatan Bendahari



Picture 4: One of the staff on her last day at Jabatan Bendahari



Picture 5: I need to arrange file and clear the printer on ‘Gotong-royong’ day