

TECHNICAL REPORT
ON
STUDENTS INDUSTRIAL WORK EXPERIENCE SCHEME (SIWES)
AT

EM GOLD SUPERMARKET
SHOP 4, BESIDE ITEM 7, STADIUM COMPLEX, TAIWO, ILORIN,
KWARA STATE

PRESENTED BY:

ABDULGANIYU KADIJAT OMOWUMI

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DEDICATION

I dedicate my Industrial Training report to Almighty God, who has given me the grace to participate in the SIWES program, to my Parents and as many that have contributed greatly to the success of my Industrial Training.

ACKNOWLEDGEMENT

I thank God who has seen me throughout my SIWES program and also thank my Industrial based supervisor who guided me through My Industrial training. I also send out my appreciation to my lecturers, friends and Coworkers for their moral support. My special thanks to my wonderful and lovely parents Mr. and Mrs. Abdulganiyu who were there for me in terms of care, prayers, financial support and others.

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CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND

The Students Industrial Work Experience Scheme (SIWES) is a work-based learning program designed to prepare students for the transition from academic life to professional careers. It is an integral part of the Nigerian educational system, aimed at equipping students with practical skills and knowledge to complement their theoretical studies. SIWES was established in 1973 by the Industrial Training Fund (ITF) in response to the growing concerns of employers about the lack of practical skills among graduates from tertiary institutions (Ezeabikwa, 1991). The scheme is a collaborative initiative involving students, tertiary institutions, employers of labor, and the ITF.

The program was introduced to address the gap between classroom learning and the real-world demands of industries. It recognizes that while theoretical knowledge is essential, it is often insufficient for solving practical problems in professional environments. SIWES provides students with opportunities to gain hands-on experience, develop technical competencies, and understand workplace ethics and culture (Agbai, 1992).

The scheme is a mandatory part of the curriculum for students studying courses such as engineering, technology, medical sciences, agriculture, education, and other applied sciences. It typically lasts for six months for university undergraduates and four months for students in polytechnics or colleges of education (ITF, 2024). Through this initiative, students are exposed to industrial practices and technologies that are not available within their academic institutions. This exposure enhances their employability and prepares them for the challenges of the modern workforce (Adebayo & Adesanya, 2013).

SIWES also serves as a platform for fostering partnerships between educational institutions and industries. These partnerships enable industries to contribute to curriculum development by providing feedback on the skills and knowledge required in the workplace. This collaboration ensures that graduates are better equipped to meet industry standards and expectations (Akinyemi & Abiodun, 2018).

In summary, SIWES is a vital component of Nigeria's educational system that bridges the gap between theory and practice. It plays a crucial role in preparing students for professional careers by equipping them with practical skills, knowledge, and experiences that are essential for success in their chosen fields.

1.2 BRIEF HISTORICAL DEVELOPMENT OF SIWES

The history of SIWES dates back to the early 1970s when Nigeria experienced rapid industrial growth following its independence. This growth created a demand for skilled manpower to operate and manage industrial facilities. However, employers soon realized that graduates from tertiary institutions lacked the practical skills needed to perform effectively in the workplace (Ezeabikwa, 1991).

In response to this challenge, the Industrial Training Fund (ITF) was established in 1971 by Decree No. 47 with a mandate to promote skill acquisition and manpower development in Nigeria. Two years later, in 1973, SIWES was introduced as one of ITF's flagship programs aimed at addressing the skill gap among graduates (ITF, 2024). Initially, SIWES was fully funded and managed by ITF. The program targeted students in engineering and technology-related fields who required practical training as part of their academic curriculum (Adebayo & Adesanya, 2013).

By 1978, financial constraints forced ITF to withdraw from direct management of SIWES. The Federal Government subsequently transferred oversight responsibilities to the National Universities Commission (NUC) for universities and the National Board for Technical

Education (NBTE) for polytechnics and colleges of education (Legit.ng, 2022). However, this arrangement proved ineffective due to inadequate funding and poor coordination among stakeholders. In 1984, management responsibilities were returned to ITF under a new funding arrangement supported by the Federal Government (SmartBukites, 2023).

Over time, SIWES has undergone significant changes aimed at improving its effectiveness and expanding its scope. Initially limited to engineering and technology disciplines, it now includes other fields such as medical sciences, agriculture, business administration, and education. These changes reflect an ongoing commitment to align SIWES with evolving industry needs and national development goals (Akinyemi & Abiodun, 2018).

Today, SIWES is recognized as one of Nigeria's most successful initiatives for bridging the gap between academic learning and industrial practice. It has become an essential component of tertiary education in Nigeria, contributing significantly to skill development and employability among graduates.

1.3 OBJECTIVES OF SIWES

The primary objectives of SIWES are multifaceted and aim to enhance both student learning and industry engagement:

- To provide students with industrial skills and experience relevant to their field of study.
- To expose students to work methods and techniques that may not be available in their academic institutions.
- To facilitate a smoother transition from academic life to professional employment by enhancing students' networks with potential employers.
- To allow students to apply theoretical knowledge in practical settings, thereby bridging the gap between theory and practice.

- To strengthen employer participation in the educational process by fostering collaboration between educational institutions and industries (Ezeabikwa, 1991; ITF, 2024).

CHAPTER TWO

DESCRIPTION OF THE ESTABLISHMENT OF ATTACHMENT

2.1 LOCATION AND BRIEF HISTORY OF ESTABLISHMENT

Em Gold Supermarket benefits from a meticulously chosen location at Shop 4, Beside Item 7, Stadium Complex, Taiwo, in the vibrant city of Ilorin, Kwara State. This prime positioning is far from coincidental; instead, it reflects a deliberate strategic decision carefully considering several pivotal factors crucial for the supermarket's success. Foremost among these considerations is the supermarket's proximity to the renowned Stadium Complex. This well-established landmark serves as a readily identifiable point of reference, ensuring that Em Gold Supermarket enjoys high visibility and immediate recognition among the local populace. The Stadium Complex, being a hub of activity for sports enthusiasts, events, and community gatherings, organically draws a significant volume of potential customers to the vicinity, indirectly benefiting the supermarket. Complementing this advantage is the supermarket's location within the Taiwo area, a designated commercial center and a bustling hub of economic activity within Ilorin. The Taiwo district is characterized by its high concentration of shops, businesses, and trading activities, resulting in a consistently high flow of pedestrian and vehicular traffic throughout the day. This constant stream of potential customers ensures that Em Gold Supermarket is continually exposed to a diverse demographic, encompassing residents, students, workers, and visitors alike. The deliberate choice of this location underscores a keen understanding of local market dynamics, consumer traffic patterns, and the competitive landscape within Ilorin's retail sector.

Although specific documented details regarding the initial founding and subsequent historical development of Em Gold Supermarket are not publicly accessible, it's logical to deduce the supermarket's emergence within the broader context of Ilorin's socio-economic evolution. As the designated capital city of Kwara State, Ilorin has undergone substantial population growth

and noteworthy economic diversification in recent decades. This multifaceted growth has generated a corresponding surge in demand for modern, well-organized retail outlets capable of providing a comprehensive and diverse array of consumer goods in a convenient, efficient, and customer-centric environment. Em Gold Supermarket, in all likelihood, arose as a direct response to this evolving need, representing an entrepreneurial endeavor aimed at capitalizing on the burgeoning demand for high-quality retail services within the Ilorin metropolis. The founders of Em Gold Supermarket, possessing a clear and focused vision, likely identified a significant gap in the market for a retail establishment committed to delivering a superior shopping experience to the residents of Ilorin. This vision would have encompassed a commitment to offering competitive pricing, a wide and carefully curated selection of products, exceptional customer service, and a conveniently located store that is easily accessible to all segments of the community. The supermarket's location, strategically chosen to maximize visibility and accessibility, further reinforces this commitment to prioritizing customer convenience and meeting the evolving retail needs of the people of Ilorin.

2.2 OBJECTIVES OF ESTABLISHMENT

The objectives of Em Gold Supermarket are multifaceted and designed to ensure both short-term profitability and long-term sustainability. These objectives likely encompass the following:

- **Providing a Comprehensive Range of Consumer Goods:** Em Gold Supermarket endeavors to offer a diverse and extensive selection of products catering to the varied needs and preferences of the local community. This encompasses a wide spectrum of items, including fresh produce, packaged groceries, household essentials, personal care products, beverages, and possibly even select clothing items. By functioning as a one-stop-shop for everyday necessities, Em Gold aims to foster customer loyalty and maximize per-customer spending. A key component of this objective is continuously

monitoring consumer demand and adapting the product mix accordingly, ensuring that the supermarket remains responsive to evolving customer tastes and preferences.

- **Offering Competitive and Value-Driven Pricing:** Attracting and retaining customers necessitates the implementation of a strategic pricing policy that balances profitability with affordability. Em Gold Supermarket likely strives to offer products at competitive prices, carefully monitoring competitor pricing and implementing promotional strategies to enhance perceived value. This might involve offering discounts on specific items, running loyalty programs, or implementing bulk-buying incentives. Effective cost management and efficient supply chain operations are crucial for achieving this objective, enabling the supermarket to offer attractive prices without compromising profitability.
- **Delivering Exceptional Customer Service and a Pleasant Shopping Experience:** Customer satisfaction is paramount to the success of any retail enterprise. Em Gold Supermarket likely prioritizes delivering exceptional customer service, characterized by friendly and knowledgeable staff, efficient checkout processes, and a clean and well-organized store environment. This entails training employees to provide attentive and helpful assistance to customers, resolving complaints promptly and efficiently, and continuously seeking feedback to identify areas for improvement. Creating a positive shopping atmosphere also involves ensuring adequate lighting, comfortable temperature control, and visually appealing product displays.
- **Maintaining a Financially Sound and Sustainable Business Operation:** The long-term viability of Em Gold Supermarket hinges on maintaining a financially sound and sustainable business operation. This involves meticulous financial management, including accurate record-keeping, effective budgeting, and prudent investment decisions. Cost control is also paramount, requiring the careful management of

expenses related to inventory, staffing, utilities, and marketing. The supermarket must also prioritize efficient inventory management, minimizing waste and spoilage while ensuring adequate stock levels to meet customer demand.

- **Contributing to the Local Economy and Community Wellbeing:** While not always explicitly articulated, Em Gold Supermarket likely recognizes its role as a contributor to the local economy and community wellbeing. This encompasses providing employment opportunities for local residents, sourcing products from local suppliers whenever feasible, and supporting community initiatives through sponsorships or donations. By acting as a responsible corporate citizen, Em Gold can enhance its reputation and foster positive relationships with the local community.

2.3 ORGANIZATION STRUCTURE

The organizational structure of Em Gold Supermarket is designed to facilitate efficient operations, clear lines of authority, and effective communication between different departments and personnel. While the precise structure may vary depending on the scale of the business, a typical supermarket organization structure would encompass the following key components:

- **General Manager/Chief Executive Officer (CEO):** The General Manager or CEO holds ultimate responsibility for the overall performance and strategic direction of Em Gold Supermarket. This individual oversees all aspects of the business, including financial management, operational efficiency, marketing strategies, and human resource management. The General Manager is accountable to the owners or shareholders of the supermarket.
- **Store Manager:** The Store Manager is responsible for the day-to-day operations of the supermarket, ensuring that all departments function smoothly and efficiently. This individual supervises department heads, manages staff schedules, and oversees

customer service. The Store Manager also plays a key role in implementing the supermarket's strategic goals and objectives at the operational level.

- **Department Heads/Supervisors:** Each department within the supermarket, such as groceries, produce, meat/seafood, bakery, and customer service, is headed by a supervisor or department head. These individuals are responsible for managing the staff within their respective departments, ensuring that products are properly stocked and displayed, and maintaining quality standards. They also play a role in inventory management and sales forecasting.
- **Frontline Staff:** The frontline staff comprises the employees who directly interact with customers and perform essential tasks such as operating cash registers, stocking shelves, assisting customers with inquiries, and maintaining the cleanliness of the store. These employees are the face of Em Gold Supermarket and play a crucial role in shaping the customer experience.
- **Support Staff:** The support staff provides essential services to support the supermarket's operations. This may include accounting personnel responsible for managing financial records, inventory managers responsible for tracking stock levels and coordinating with suppliers, maintenance staff responsible for ensuring the upkeep of the store, and security personnel responsible for maintaining a safe and secure environment for both employees and customers.

2.4 DEPARTMENTS IN THE ESTABLISHMENT AND THEIR FUNCTIONS

Em Gold Supermarket is likely organized into several distinct departments, each with specific responsibilities and functions that contribute to the overall success of the business. These departments typically include:

Department	Functions
Grocery Department	Responsible for procuring, stocking, and displaying a wide range of non-perishable food items, beverages, household cleaning products, and other packaged goods. This department plays a crucial role in inventory management and ensuring that shelves are adequately stocked to meet customer demand.
Produce Department	Dedicated to sourcing, storing, and displaying fresh fruits and vegetables. This department is responsible for ensuring the quality, freshness, and visual appeal of the produce offered to customers. Maintaining proper storage conditions to minimize spoilage is a key priority.
Meat/Seafood Department	Handles the procurement, processing, and sale of meat, poultry, and seafood products. This department is responsible for adhering to strict food safety regulations and maintaining the quality and freshness of the products offered. Skilled butchers and fishmongers are often employed in this department.
Bakery Department	Focuses on the production and sale of freshly baked goods, including bread, pastries, cakes, and cookies. This department may involve on-site baking or the sourcing of baked goods from external suppliers. Ensuring the quality and freshness of the baked goods is paramount.

Dairy Department	Stocks and sells a variety of dairy products, including milk, cheese, yogurt, butter, and ice cream. This department is responsible for maintaining proper refrigeration to ensure the safety and freshness of the dairy products.
Checkout/Customer Service Department	Handles

CHAPTER THREE

INDUSTRIAL EXPERIENCE

3.1 WORK DONE

During my comprehensive 14-week SIWES programme at Em Gold Supermarket, I was strategically placed within the Accounting/Finance Department. This placement proved to be exceptionally valuable, providing me with direct and immersive exposure to the multifaceted financial operations that underpin a retail business. My responsibilities extended beyond mere observation, encompassing active participation in a wide array of accounting tasks. This hands-on engagement allowed me to directly apply the accounting principles and theoretical concepts that I had diligently learned throughout my academic studies, effectively bridging the gap between classroom knowledge and real-world practical application. The key tasks that I diligently performed during this period included:

- **Daily Sales Reconciliation:** A core function I assisted with involved the meticulous reconciliation of daily sales records. This entailed comparing the recorded sales figures with the physical cash register receipts generated at each point of sale, as well as reconciling these figures with the corresponding bank deposits made at the end of each business day. This process was crucial for verifying the overall accuracy of sales data, identifying any potential discrepancies arising from errors in data entry, cash handling irregularities, or system malfunctions. Furthermore, I was involved in investigating the root cause of any identified discrepancies and implementing corrective actions to ensure the integrity of the sales records.
- **Invoice Processing:** I played a significant role in the efficient processing of invoices received from various suppliers. This involved a multi-step process that began with carefully verifying the accuracy of all invoice details, including supplier information, item descriptions, quantities, unit prices, and extended amounts. I then ensured that

these invoice details aligned with the corresponding purchase orders that had been previously issued to the suppliers. A critical step involved confirming that the goods or services described in the invoices had indeed been received and matched the quantities billed. Upon successful verification, I facilitated the timely processing of payments to suppliers, ensuring that Em Gold Supermarket maintained positive relationships with its vendors.

- **Petty Cash Management:** I was entrusted with the responsibility of managing the petty cash fund, a crucial resource for handling small, day-to-day operational expenses. This entailed carefully disbursing funds from the petty cash fund for authorized expenses, such as office supplies, minor repairs, and transportation costs. Meticulous record-keeping was essential, involving the documentation of each transaction with details such as the date, payee, purpose, and amount. Regular reconciliation of the petty cash fund was also a critical task, ensuring that the physical cash on hand matched the balance reflected in the accounting records.
- **Bank Reconciliation:** I actively participated in the preparation of monthly bank reconciliations, a vital process for ensuring the accuracy and reliability of Em Gold Supermarket's cash management practices. This involved comparing the bank statements received from the financial institution with the internal accounting records maintained by the supermarket. The purpose was to identify any discrepancies arising from outstanding checks, deposits in transit, bank charges, or errors in either the bank's or the supermarket's records. Resolving these discrepancies required careful investigation and communication with the bank to ensure that the accounting records accurately reflected the true cash position of Em Gold Supermarket.
- **Inventory Audits:** I had the opportunity to participate in periodic inventory audits, a crucial process for verifying the accuracy of inventory records and identifying any

potential losses due to theft, damage, or obsolescence. These audits involved physically counting the inventory items present on the shelves and in the storage areas of the supermarket. The physical counts were then compared with the inventory records maintained in the accounting system. Any discrepancies identified were thoroughly investigated to determine the cause, and appropriate adjustments were made to the inventory records.

- **Data Entry:** A significant portion of my time was dedicated to performing data entry tasks, a fundamental aspect of maintaining accurate financial records. This involved meticulously recording financial transactions in the accounting software used by Em Gold Supermarket. These transactions included sales revenue, purchases of inventory, payments to suppliers, and various operating expenses. The accuracy and completeness of this data entry were crucial for generating reliable financial reports and making informed business decisions.

3.2 TOOLS AND EQUIPMENT USED

During my SIWES programme at Em Gold Supermarket, I became proficient in utilizing a range of tools and equipment essential for performing my duties effectively within the Accounting/Finance Department. These tools enabled me to efficiently manage financial data, generate reports, and contribute to the smooth operation of the department. The key tools and equipment I used included:

- **Accounting Software:** The cornerstone of my work was the accounting software used by Em Gold Supermarket. While I'm unable to specify the exact software package due to confidentiality, it served as the central platform for recording financial transactions, managing accounts, generating financial reports, and performing various accounting analyses. I gained experience in navigating the software, inputting data accurately, and extracting relevant information for decision-making purposes.

- **Spreadsheet Software:** Spreadsheet software, primarily Microsoft Excel, was an indispensable tool for a variety of tasks. I utilized Excel for analyzing sales data, reconciling bank statements, preparing financial schedules, and creating charts and graphs to visualize financial trends. My proficiency in Excel was crucial for efficiently manipulating and presenting financial information in a clear and concise manner.
- **Calculator:** A basic but essential tool, the calculator was used extensively for performing mathematical calculations involved in various accounting tasks. From calculating sales totals to reconciling invoice amounts, the calculator was a constant companion in my daily work.
- **Computer:** The computer served as the primary workstation for accessing accounting software, preparing reports, communicating with colleagues, and accessing online resources relevant to my work. I became adept at using the computer efficiently to manage my tasks and access the information I needed.
- **Printer:** A printer was necessary for producing hard copies of financial reports, invoices, and other accounting documents. These printed documents were essential for internal record-keeping, audit trails, and communication with external stakeholders.
- **Photocopier:** A photocopier was used for making copies of accounting documents, receipts, and other paperwork required for record-keeping purposes. This ensured that we maintained adequate backups of important financial records.

3.3 SAFETY PRECAUTIONS

While my primary responsibilities at Em Gold Supermarket were focused on office-based tasks, I remained mindful of the importance of safety and adhered to the following safety precautions to ensure a safe and healthy working environment:

- **Ergonomics:** I diligently practiced good ergonomic principles to prevent strain and potential injuries. This included maintaining proper posture while seated at my workstation, adjusting my chair and monitor to ensure optimal comfort and support, and taking regular breaks to stretch and move around. Proper ergonomics are crucial for preventing musculoskeletal disorders and promoting long-term well-being.
- **Electrical Safety:** I exercised caution when using electrical equipment, ensuring that all cords and plugs were in good condition and that outlets were not overloaded. I also made sure to unplug electrical devices when not in use and to avoid using electrical equipment in damp or wet environments. These precautions were essential for preventing electrical shocks and fires.
- **Data Security:** Recognizing the sensitivity of the financial information I was handling, I adhered strictly to data security protocols. This involved using strong, unique passwords for all my accounts, logging out of computers whenever I stepped away from my workstation, and refraining from sharing confidential information with unauthorized individuals. I also followed established procedures for handling and storing sensitive documents to prevent data breaches.
- **Fire Safety:** I took the time to familiarize myself with the fire safety procedures and evacuation routes for the supermarket in the event of a fire emergency. This included knowing the location of fire extinguishers and fire alarms, understanding the proper steps to take during an evacuation, and participating in fire drills when they were

conducted. Being prepared for a fire emergency is crucial for ensuring the safety of myself and my colleagues.

- **General Workplace Safety:** Beyond the specific precautions mentioned above, I also maintained general awareness of potential hazards in the workplace and took steps to mitigate risks. This included keeping my workstation tidy and free from clutter, being mindful of wet or slippery floors, and reporting any safety concerns to my supervisor promptly.

3.4 CHALLENGES FACED DURING MY SIWES PROGRAMME

My SIWES programme at Em Gold Supermarket, while incredibly rewarding, was not without its challenges. These challenges served as valuable learning experiences, pushing me to develop new skills, adapt to unfamiliar situations, and grow both professionally and personally. Some of the key challenges I encountered included:

- **Dealing with Discrepancies in Financial Records:** Identifying and resolving discrepancies in financial records, such as errors in sales transactions or inconsistencies in bank reconciliations, often required meticulous attention to detail, strong analytical skills, and persistence. Tracing the source of an error could sometimes be time-consuming and required carefully reviewing numerous documents and transactions.
- **Mastering New Accounting Software:** While I had a foundational understanding of accounting principles, I was initially unfamiliar with the specific accounting software used by Em Gold Supermarket. Learning to navigate the software, input data accurately, generate reports, and perform various functions efficiently required a significant investment of time and effort.
- **Meeting Tight Deadlines:** The Accounting/Finance Department operated on a tight schedule, with deadlines for financial reports, reconciliations, and other critical tasks.

Balancing multiple responsibilities and meeting these deadlines required effective time management skills, strong organizational abilities, and the ability to prioritize tasks effectively.

- **Applying Accounting Standards to Real-World Scenarios:** While my academic studies provided a solid theoretical foundation in accounting principles and standards, applying these concepts to real-world transactions at Em Gold Supermarket presented a unique challenge. Understanding how to properly classify transactions, account for various expenses, and comply with relevant regulations required careful analysis and a willingness to seek guidance from experienced colleagues.
- **Understanding the Retail Business Environment:** As a student primarily focused on accounting theory, I had limited exposure to the specific challenges and nuances of the retail business environment. Understanding the unique financial considerations of a supermarket, such as inventory management, pricing strategies, and customer payment methods, required a willingness to learn and adapt to a new industry.
- **Balancing Academic Responsibilities with Work Commitments:** Throughout my SIWES programme, I also had to manage my academic responsibilities, including completing assignments and preparing for exams. Balancing these academic commitments with my work responsibilities at Em Gold Supermarket required effective time management, strong discipline, and the ability to prioritize tasks efficiently.

CHAPTER FOUR

SUMMARY, CONCLUSION, AND RECOMMENDATION

4.1 SUMMARY

My immersive 14-week SIWES programme at Em Gold Supermarket presented an invaluable opportunity to translate theoretical knowledge acquired from my academic pursuits in Accountancy into practical, real-world accounting tasks within the dynamic environment of a retail business. My assigned placement within the Accounting/Finance Department facilitated direct participation in a wide range of essential accounting functions. This included actively contributing to the meticulous process of daily sales reconciliation, ensuring the accuracy of invoice processing, managing the day-to-day operations of the petty cash fund, diligently preparing bank reconciliations, participating in periodic inventory audits to verify stock levels, and meticulously performing data entry to maintain accurate financial records. Throughout these diverse tasks, I gained hands-on experience utilizing essential tools and equipment, including specialized accounting software designed for managing financial data, spreadsheet software such as Microsoft Excel for data analysis and report generation, calculators for performing precise calculations, computers for accessing accounting systems and preparing documentation, printers for generating hard copies of financial reports, and photocopiers for maintaining adequate records.

Throughout the duration of the programme, I consistently prioritized and adhered to stringent safety precautions encompassing various aspects of the work environment. This included practicing proper ergonomic techniques to minimize physical strain and promote well-being, ensuring the safe and responsible use of electrical equipment to prevent accidents, adhering to strict data security protocols to protect sensitive financial information, and familiarizing myself with fire safety procedures to ensure preparedness in case of emergencies. While actively engaged in my assigned tasks, I encountered a variety of challenges that required me

to develop and refine critical professional skills. These challenges included investigating and resolving discrepancies in financial records, navigating and mastering new accounting software, effectively managing time to meet tight deadlines, and applying complex accounting standards to real-world business transactions. Overcoming these challenges significantly enhanced my problem-solving abilities, strengthened my analytical thinking, and honed my time-management capabilities.

In conclusion, my SIWES experience at Em Gold Supermarket provided a comprehensive and deeply practical understanding of accounting practices within the context of a retail business setting. This immersive experience not only solidified my theoretical knowledge but also significantly enhanced my confidence in my ability to apply accounting principles effectively and ethically. Furthermore, it instilled a deeper appreciation for the importance of accuracy, attention to detail, and continuous learning in the field of accountancy, ultimately preparing me for future professional endeavors in this field.

4.2 CONCLUSION

The SIWES programme at Em Gold Supermarket proved to be a transformative experience, effectively serving as an invaluable bridge connecting my academic learning with the practical realities and demands of the accounting profession. The time I spent immersed in the daily operations of the Accounting/Finance Department provided me with invaluable hands-on experience in core accounting functions, solidifying my understanding of key concepts, processes, and best practices. I gained practical skills in utilizing sophisticated accounting software, performing detailed analyses of financial data, and meticulously reconciling financial records, skills that are highly sought after and valued in the competitive accounting industry.

Moreover, the programme exposed me to the intricacies and dynamics of a real-world retail business, providing me with unique insights into the specific financial challenges and

considerations that supermarkets and similar retail establishments face on a daily basis. I gained a deeper appreciation for the critical role that accounting plays in supporting informed decision-making, ensuring regulatory compliance, and promoting the overall financial health and stability of the organization. I also learned firsthand the paramount importance of accuracy, meticulous attention to detail, and unwavering adherence to the highest ethical standards in all accounting practices. The challenges I encountered throughout the programme, although demanding, proved to be incredibly beneficial, forcing me to develop robust problem-solving skills, enhance my adaptability to new situations, and cultivate a strong work ethic.

In summary, my SIWES experience at Em Gold Supermarket significantly enriched my accounting knowledge, developed essential professional skills that will be invaluable throughout my career, and solidified my long-term career aspirations in the field of accountancy. I am now even more confident in my ability to contribute meaningfully to the accounting profession, armed with the skills, knowledge, and experiences gained during this transformative programme. I am certain that these will serve as a solid foundation for my future success as a responsible and ethical accounting professional.

4.3 RECOMMENDATION

Based on the valuable insights gained and experiences encountered during my SIWES programme at Em Gold Supermarket, I respectfully offer the following recommendations aimed at enhancing future SIWES experiences for accounting students and further improving the overall effectiveness and impact of the programme:

- **Expand Specialized Software Training:** It is highly recommended that Em Gold Supermarket consider providing more comprehensive and hands-on training on the specific accounting software utilized by the organization. This extended training should ideally encompass all key features and functionalities of the software, enabling SIWES students to become more proficient in its use and contribute more effectively and efficiently to their assigned tasks. For example, dedicated training sessions could be offered on advanced reporting capabilities, data analysis tools, and specific modules related to inventory management, payroll processing, or accounts payable/receivable.
- **Implement a Formal Mentorship Programme:** The establishment of a formal mentorship programme would be a valuable addition to the existing SIWES framework. This programme should pair SIWES students with experienced and accomplished accounting professionals within the organization, providing them with personalized guidance, ongoing support, and invaluable insights into the day-to-day realities of the accounting profession. Mentors could provide career advice, offer feedback on student performance, and share their own experiences and lessons learned throughout their careers.
- **Increase Exposure to Financial Reporting Processes:** To further enhance the practical learning experience, it is recommended that SIWES students be given more opportunities to actively participate in the preparation of various financial statements

and other essential financial reports. This would provide them with a deeper understanding of the financial reporting process as a whole, highlighting the importance of accurate financial information and how it is used for decision-making at all levels of the organization.

- **Promote Cross-Functional Collaboration Opportunities:** Encouraging collaborative projects and interactions between SIWES students and individuals from other departments within Em Gold Supermarket would be highly beneficial. This inter-departmental collaboration would provide students with a broader perspective on how accounting functions integrate with other critical business operations, such as sales, marketing, operations, and procurement. This cross-functional exposure would foster a more holistic understanding of the business and enhance their ability to contribute effectively to the organization as a whole.
- **Establish a System for Regular Performance Feedback and Evaluation:** Implementing a structured system for providing regular and constructive performance feedback to SIWES students is essential for their growth and development. This feedback should be provided on a regular basis, perhaps bi-weekly or monthly, and should encompass all aspects of their performance, including technical skills, work ethic, communication abilities, and problem-solving capabilities. This feedback should be specific, actionable, and designed to help students identify areas for improvement and track their progress throughout the programme.
- **Incorporate Real-World Project Assignments:** To further enhance the practical application of accounting principles, it is recommended that SIWES students be assigned to real-world projects that challenge them to apply their accounting skills to solve practical business problems that Em Gold Supermarket is currently facing. These projects could involve analyzing financial data to identify cost-saving

opportunities, developing improved inventory management strategies, or evaluating the financial impact of potential business decisions.

- **Encourage and Support Professional Development Activities:** Actively encouraging and supporting SIWES students in participating in professional development activities, such as attending relevant workshops, industry seminars, or professional conferences related to accounting and finance, would significantly enhance their learning and development. This exposure to current industry trends, best practices, and emerging technologies would help them stay current with the evolving landscape of the accounting profession and prepare them for long-term success in their careers.