## ACKNOWLEDGEMENT

Thank you Allah for the ease of path throughout the journey of MBA study, without it, survival as part time may be a different experience altogether. I would like to express my gratitude to my supervisor Dr Maran Marimuthu from Management and Humanities Department, UTP for the useful comments, remarks and engagement through the learning process of this project paper. A note of special thanks also goes out to my industry supervisor Tuan Haji Hasbullah b Hj Ihsan, Chief Financial Officer of UTP, for his insights, comments and access to data and information contained in this capstone report. To en A Syamsun b Abdul Rahman who is the GST focal person in UTP, thank you for the relentless support and information provided to me in order to complete this report. I am also grateful to the staff of procurement (2015) for the great cooperation with me during the site works for this project.

The journey of this report was also made possible with the time and sacrifice from my beloved family, husband en Mohamad Hairi, my daughter Fatin Areena and my son Firas Amsyar. Without their blessing and support, this journey would not be as beautiful and would not be as successful.