

Report On  
“Student’s Progress Management, Inventory and Revenue  
Calculation System: A brief analysis on  
BRAC Kumon Limited’s Report AB”

By

Muhammad Nazmul Islam  
16304049

An internship report submitted to the BRAC Business School in partial fulfillment of the  
requirements for the degree of  
Bachelor of Business Administration

BRAC Business School  
BRAC University  
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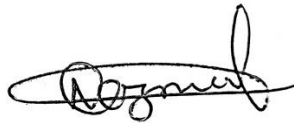
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## **Declaration**

It is hereby declared that

1. The internship report submitted is my original work while completing my degree at BRAC University.
2. The report does not contain material previously published or written by a third party, except where this is appropriately cited through full and accurate referencing.
3. The report does not contain material that has been accepted, or submitted, for any other degree or diploma at a university or other institution.
4. I have acknowledged all main sources of help.

**Student's Full Name & Signature:**



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**Muhammad Nazmul Islam**

16304049

**Supervisor's Full Name & Signature:**

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**Shihab Kabir Shuvo**

Lecturer, BRAC Business School

BRAC University

## Letter of Transmittal

Shihab Kabir Shuvo

Lecturer

BRAC Business School,

BRAC University

66 Mohakhali, Dhaka-1212

Subject: Submission of Internship Report

Dear Sir,

With all due respect, I consider this my pleasure to submit my internship report on “Student’s Progress Management, Inventory, and Revenue Calculation System: A brief analysis on BRAC Kumon Limited’s Report AB” under your guidance as partial fulfillment of Bachelor of Business Administration program.

The purpose of this report is to analyze how BRAC Kumon Limited’s Database ‘Report AB’ works in terms of student progress management, inventory, and revenue calculation.

I sincerely hope that you will find this report worthwhile to read and you will recognize my efforts in completing this assignment under your direction.

Thank you for your assistance.

Sincerely yours,



Muhammad Nazmul Islam

16304049

BRAC Business School

BRAC University

Date: May 22, 2021

## **Non-Disclosure Agreement**

This agreement is made and entered into by and between BRAC Kumon Limited and the undersigned student at BRAC University named Muhammad Nazmul Islam for the commitment of avoiding the unapproved divulgence of confidential data of the organization.

.....

BRAC Kumon Limited

.....

Muhammad Nazmul Islam

## **Acknowledgment**

First of all my endless gratitude to Almighty for blessing me with the opportunity to study in a reputed institute like BRAC University and the strength and ability to complete my internship project and work experience with two giant multinational companies like Kumon and BRAC.

It is my immense pleasure to acknowledge the unconditional support and teaching of my respected faculty and internship supervisor Shihab Kabir Shuvo, Lecturer, BRAC Business School. Because of your guidance and knowledge sharing, I was able to pull off this project and major courses.

Furthermore, it has been a great honor for me to be a part of BRAC Kumon Limited. I'm grateful to every single member of the BRAC Kumon family for supporting me in this journey and sharing their valuable insights and experience. My heartiest thanks to my supervisor Mr. Jahidul Islam, Manager, Marketing, and Mr. Farhan Ishraq Rudra, Deputy Manager, Marketing for their continuous support and pushing me all the time for the greater good. I would also like to thank Mr. Sakeef Mahboob Bin Ahsan, Manager, Business Development for his continuous motivation to carry out the passion for Data Science. Not to mention, Mr. Obaid Rahman, Manager, Operation for his overall support from the very beginning of my BRAC Kumon journey. Lastly, I'm honored to mention the name of Mr. Nehal Bin Hasan, Head, BRAC Kumon Limited who has been the shadow over our head under which anyone can rest assured. I am thankful to all these people who gave their valuable time from their busy schedule and their continuous help, support, and suggestions.

Last but not the least; I'm indebted to my parents for everything.

## **Executive Summary**

Kumon is the world's largest after schooling program offering its Math & Reading program to more than 4.4 million students around the globe for over 67 years. This Japanese program came to Bangladesh with the initiative of the world's largest Ngo BRAC and Educational Company Kumon Institute of Education Co., Ltd. (KIE) back in 2016. In the name of BRAC Kumon Ltd., they started to offer Kumon Math & English programs for the children of Bangladesh in 2017 by establishing consecutive international standard centers in Dhanmondi and Uttara. Despite being the largest educational company in this world, Kumon maintains a simple excel database file to maintain and manage student's progress, inventory, and revenue calculation and management. Surprising! Yes, the purpose of this analysis paper is to find out how they manage to operate such a giant organization with the help of this simple excel database.

**Keywords:** Database Management System; Kumon; BRAC Kumon; Educational Program; BRAC

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## **List of Acronyms**

BKL	BRAC Kumon Limited
KIE	Kumon Institute of Education Co., Ltd.
WS	Worksheet

**Chapter 1**  
**Overview of Internship**

## 1.1 Student Information

Thanks for reading this paper. I'm a student at BRAC University. I started my journey back in the summer of 2016. Aside from the following information, I have minored in Marketing.

<b>Name</b>	Muhammad Nazmul Islam
<b>ID</b>	16304049
<b>Program</b>	Bachelor of Business Administration
<b>Major</b>	Computer Information Management

## 1.2 Internship Information

### 1.2.1 Internship and Company Information

<b>Period</b>	December 2018 - Present
<b>Company Name</b>	BRAC Kumon Limited
<b>Department</b>	Marketing
<b>Address</b>	10th Floor, Siddique Tower, 49 Gulshan Ave, Dhaka 1212

### 1.2.2 Supervisor's Information

Name: Mr. Jahidul Islam

Designation: Manager, Marketing

### **1.2.3 Job Scope**

The following were the list of responsibility I had working with BKL.

#### **1. Communication**

- a. SMS writing & circulation
- b. WhatsApp & Messenger Communication
- c. Over the phone communication with new client, parent, and center staff

#### **2. Social Media Monitoring**

- a. Uploading posts over the treads
- b. Monitor Performances
- c. Attending Comments or concern

#### **3. Facebook Ad Manager**

- a. Creating Ads
- b. Observing and creating reports based on performance

#### **4. Creating & Managing Database**

- a. Client Information Tracking
- b. New & Existing Student's Database
- c. Monitoring and Cross Checking Report AB- Student's Progress Tracker

#### **5. Managerial & Other Reports**

- a. Monthly Sales Report
- b. Footfall/Client Information Tracking Report
- c. SMS Campaign Report
- d. Ad Campaign Report and others based on necessity

#### **6. Content Creation**

- a. Monthly Newsletter
- b. SMS, Email/Letters, Scripts
- c. Captions & Content Ideas

#### **7. Associating on Campaign and events**

#### **8. Administrative Works**

#### **9. Need-based Content, Translation, Data Analysis**

## **1.3 Internship Outcomes**

### **1.3.1 Contribution to the Company BRAC Kumon Ltd.**

When I first joined BKL, it was a growing startup project with 12-14 employees under BRAC. But now, it's an established independent company with the effort of every hard-working and dedicated employee. I was merely an intern working with content creation and social media communication. Starting from that today I'm responsible for managing social media threads, social media promotion, internal & external communication, several database creations and management, and other administrative works. I tried my level best to contribute to BKL whenever they needed promotional content, article writing, document translation, client communication, database creation, data-related insights and reports, and so on.

### **1.3.2 Benefits Gained From BKL**

I would undoubtedly agree with the fact that "BKL has taught me more than I could be returned to BKL." BKL has helped me to understand and implement the theory read at university courses into practical life. Theories like consumer behavior, digital marketing, advertising, business logistic, service marketing, data visualization, database management, information management system, and whatnot. I've learned corporate etiquettes, corporate language. I've become familiar with corporate culture and environment. Got hands-on experience working with the operation, business development, logistics, accounts beside marketing department as of the benefits of having worked with Project-based startup. Later on, these experiences helped me to develop further and take our more and meaningful responsibilities.

### **1.3.3 Recommendations**

Considering the work environment, people (colleges), and type of work, BKL is 100% recommended for any new intern. However, there is a couple of setbacks for new enters to work in the office with quite an efficiency. As BKL is a new and growing company, there are fewer archives; it might get difficult for a new joiner to find out enough previous internal work samples to get ideas and insight from. Though in this situation, the existing team members are much helpful regarding on-hand training, support, and sharing insight and their experience. Nonetheless, this is a slight recommendation to keep the archive in a decorated manner so that it might take less time for both the new joiner and existing members to be aligned with the company.

**Chapter 2**  
**Organization Part**



## **2.1 Introduction**

Kumon believes that children should begin developing their life skills at a young age. It fosters a positive mindset to create a better future. Superior academic competence, a sense of self-belief, and the ability to learn independently are all required to attain Kumon's fundamental goal.

Toru Kumon, a former teacher, is the designer of the Kumon method. While teaching his son Takeshi Kumon, he subsequently invented this way of learning math and reading. The Kumon Method, which originated with a father's love for his kid, is now extensively used in countries and areas all over the world. At the moment, there are 4.35 million students enrolled around the world (March 2017). In 1974, the first Kumon Center outside of Japan opened in New York. Kumon has expanded to 57 nations and areas since then. Kumon centers are the most significant and core presence of the Kumon method, however, due to its unique adaptability of self-learning, there are several schools and institutions all over the world that practice the Kumon method of learning.

## **2.2 Overview of BRAC Kumon Ltd.**

### **2.2.1 Company Vision & Mission**

**Mission:** By discovering the potential of each individual and developing his or her ability to the maximum, we aim to foster sound, capable people and thus contribute to the global community.

**Vision:** In line with our goal of advancement, we aim to eventually make the Kumon Method accessible to all children across Bangladesh and foster the skills and values to make our country stand taller in the global arena.

### **2.2.2 Kumon's Journey in Bangladesh**

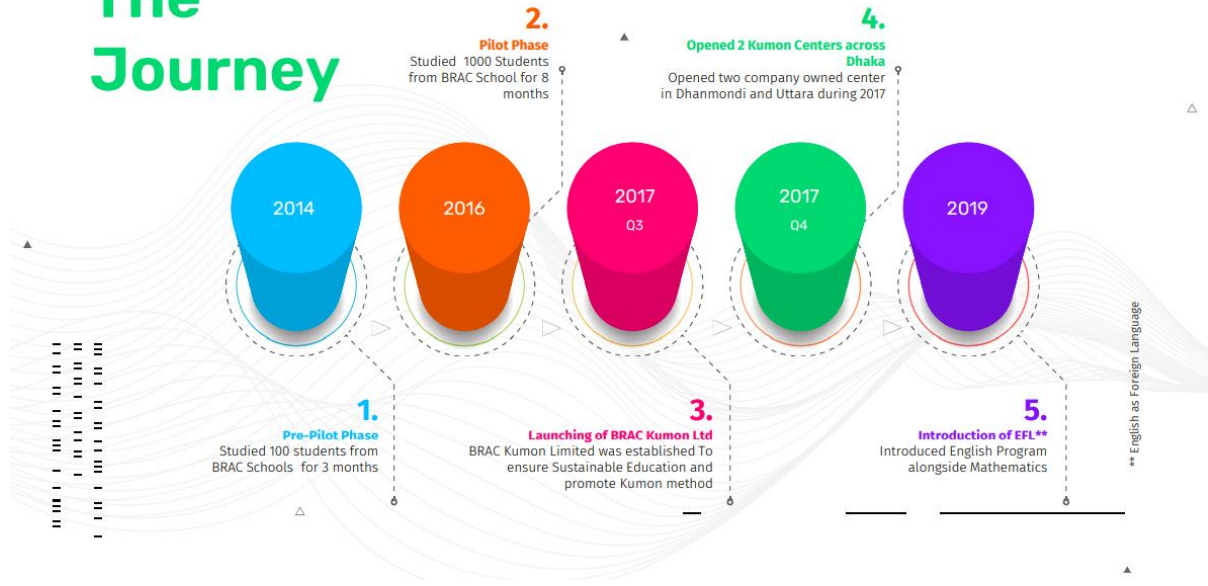
The Kumon Method was brought to Bangladesh through the BRAC-Kumon initiative in September 2017. An amalgamation of the world's largest after-school learning program, Kumon, and the world's largest NGO, BRAC.

In April 2013, Lady Abed and Sir Fazle Hasan Abed met the president of Kumon Institute of Education (KIE) and his team in Tokyo where the president of KIE expressed his desire to test the Kumon method in BRAC Schools. This plan went ahead with financial support from JICA (Japan International Cooperation Agency) in March 2014. During the initial three-month phase from September to November 2014, the Kumon method was introduced to three BRAC Primary Schools, one in Gazipur and two in Dhaka with 100 students as a pre-pilot project.

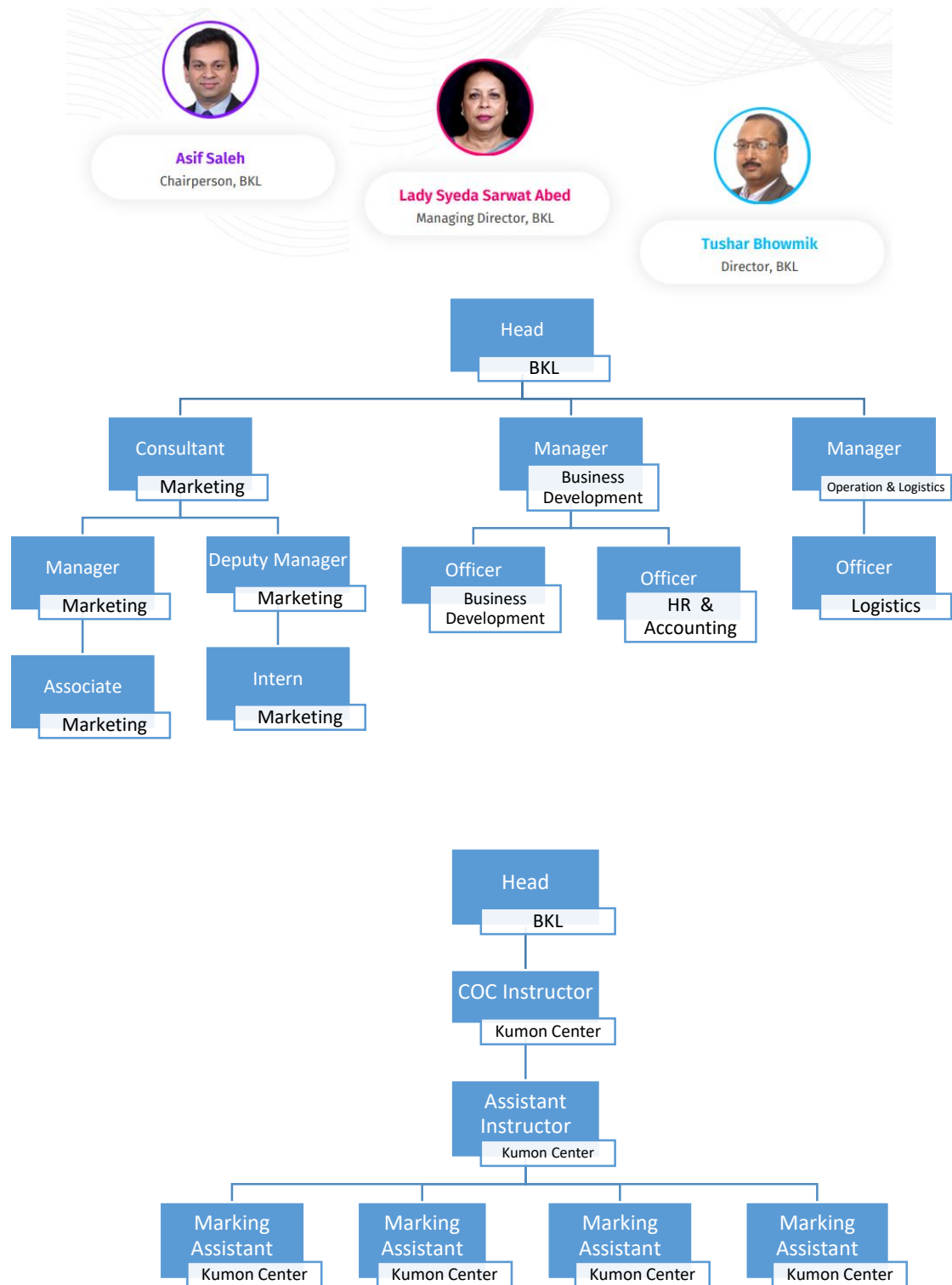
During the second eight-month phase from August 2015 to April 2016, the method was introduced to 17 BRAC primary schools as a pilot project with approximately 510 students. The purpose of the pilot was to verify whether the Kumon method would be beneficial to children attending BRAC Primary schools.

With positive results from the research, BRAC Kumon started its expedition in Bangladesh in September 2017. The very first Kumon Centre was inaugurated in Dhanmondi, with a subsequent center opening in Uttara in October 2017 offering the Kumon Math Program. Later in 2019, the Kumon English Program was also introduced.

# The Journey



## 2.2.3 Organizational Structure



## **2.3 Management Practices**

BRAC's internal control system is designed to get reasonable assurance about the effectiveness and efficiency of operations, reliability of financial data, and compliance with applicable rules, regulations, and procedures. Management's integrity, attitude, actions, and ethical values help raise consciousness control among the staff. BRAC management believes that controls are important to achieve the objectives and to communicate its view to the staff at all levels. Clear policies and procedures, documentation process, table of authority, segregation of staff duties, supervision, and accountability have made the organization transparent. Considering the internal control a continuous process BRAC periodically reviews and modifies the system in the changing circumstances. At the top of its control mechanism, there exists the willingness of the BRAC governing body to ensure internal control and transparency. (BRAC, 2015)

Aligning with BRAC, BKL management also make to follow the following practices-

### **2.3.1 Engage Workers**

Engaged workers are not only more enthusiastic and productive; they also become less passive, taking responsibility for their performance and attracting fresh talent to the company (8 Best Practices in Business Management, 2019). BKL management ensured to engage its employee's about every little decision. Moreover, many managerial decisions also consulted with employees too. Regular team meeting ensures this engagement.

### **2.3.2 Vulnerable**

It is believed that Managers must avoid being anonymous entities in the lives of their colleagues, and getting to know them is one of the most effective strategies for management to engage their staff. It's has a clear outcome in BKL staff. Everyone is free to each other regarding communication. It makes the work environment friendly and encouraging.

### **2.3.3 Focus Team Effort**

The managers sometimes devote the majority of their energy to ensuring that the team gets off a good start by arranging retreats to foster teamwork and being attentive to new ideas from teammates. What one cannot do alone, with the effort of the whole team can be done effectively and efficiently.

## **2.4 Marketing Practices**

Kumon is a new product in Bangladesh's market. There are a lot of people who still not clear about the world-famous educational method. So BKL took the challenge to reach it to the doorsteps of commoners. To ensure that following are the common marketing practice or strategies BKL follows.

### **2.4.1 Digital Marketing**

In this era of social media abundance, BKL's widely used marketing channel and practice is Digital marketing. BKL has invested much in social media marketing. Their Facebook page contains all of their information, including current specials, enrollment policies, center days, critical notices, promotions, and congratulations for special occasions. The entire Facebook page is well-designed, organized, and well-maintained. A large number of acquisitions come from this medium currently.

BKL focuses on giving information on the Kumon learning process via conventional graphics, visuals, animations, silhouette arts, and carousels, among other things. The main goal of these Facebook posts is to engage clients while also introducing them to the Kumon concept. Moreover, BKL is investing a good amount in Facebook Business marketing.

The followings are BKL's widely used social media threads.

BKL's Facebook page: [BRAC Kumon Limited](#)

BKL's Website: [BRAC Kumon Limited](#)

Our YouTube Channel: [BRAC Kumon Ltd.](#)

Our Instagram page: [BRAC Kumon Limited](#)

Our LinkedIn page: [BRAC Kumon Ltd.](#)

### **2.4.2 Print Advertising**

In terms of print media advertising Flyers, Banners and Newsletters have been used mostly in BKL. From the beginning of launching the flyer was a proven and successful marketing campaign for BKL. As of now more than 1 lac flyers have been printed and distributes in areas like Dhanmondi, Uttara, Mohakhali on different households, shopping malls, and institutes. The banner was also an effective part as placed on different outlets of shopping malls and institutes. Furthermore, BKL's monthly newsletter is a constant publication circulated to over 1 lac BRAC employees, teachers, parents from the different organizations directly or through email.

Other than these, BKL publishes special news articles on different occasions and press releases on prominent dailies like Daily Ittefaq, Daily Janakantha, Daily Kaler Kantha, Daily Samakal, Daily Banik Barta, Daily Prothom Alo, Daily Jugantar, Daily Star, etc.

### **2.4.3 Word of Mouth**

A great source of retention and acquisition has placed by word of mouth. Because, as this is a service-based company, to be specific, an educational company, people tend to hear you if you provide something unique and the experience of consumers is up to the mark. When a Kumon kid is doing well in Math and English and this academic life, his/her stakeholders became eager to know and understand the effect of the Kumon method. Then he/she comes to enroll their child in Kumon. Not only have that, the word of mouth spread through parent to parent, colleague to colleague conversation, and in other ways.

## **2.5 Financial Performance & Accounting Practices**

### **2.5.1 Financial Performance**

As BKL's financial data are private and under a non-disclosure agreement I'm not authorized to share these data, so the financial performance could not be disclosed.

### **2.5.2 Accounting Practices**

Accounting practice is the system of procedures and controls that an accounting department uses to create and record business transactions. Accounting practice should ideally be extremely consistent since there are a large number of business transactions that must be dealt with in the same manner to produce consistently reliable financial statements (Bragg, 2021). The following are common accounting practices followed by BKL.

#### **2.5.2.1 International Accounting Standards (IAS)**

International Accounting Standards (IAS) was the first international accounting standards that were issued by the International Accounting Standards Committee (IASC), formed in 1973. The goal then, as it remains today, was to make it easier to compare businesses around the world, increase transparency and trust in financial reporting, and foster global trade and investment. (International Accounting Standards (IAS), 2020)

Globally comparable accounting standards promote transparency, accountability, and efficiency in financial markets around the world. Universal standards also significantly reduce reporting and regulatory costs, especially for companies with international operations and subsidiaries in multiple countries. (International Accounting Standards (IAS), 2020)



**Standards that BKL follows:**

IAS 1- Presentation of Financial Statements

Financial Year starts from 1st July and ends next year 30th June.

IAS7- Statement of Cashflow

IAS 16 - Properties, Plant, and Equipment

IAS 2- Inventories

IAS 8- Accounting Policies, Changes in Accounting Estimates and Errors

IAS 12- Income Taxes

IAS 18- Revenue

IAS 38 Intangible Assets

### **2.5.2.2 Accrual Accounting Method**

The accrual principle is an accounting concept that requires transactions to be recorded in the time in which they occur, regardless of when the actual cash flows for the transaction are received. The idea behind the accrual principle is that financial events are properly recognized by matching revenues against expenses when transactions – such as a sale – occur, rather than when the actual payment for the transaction may be received (Corporate Finance Institute, 2020).

The Financial statement of BKL was prepared based ongoing concern concept and basically on the accrual basis method under the historical cost conversion following [GAAP] generally accepted accounting principles. Also, BKL complies with VAT & TAX as per government rules and regulations.

## **2.6 Operations Management and Information System Practices**

Operations management refers to the administration of business practices to create the highest level of efficiency possible within an organization. Operations management is concerned with converting materials and labor into goods and services as efficiently as possible to maximize the profit of an organization (Kettering, 2016). Besides, the operations department generally handles the information and process. Here let's discuss some of the common operation management and information system practices in BKL.

### **2.6.1 Procurement**

BKL operation is assigned to procure all the office needs. In this case, taking orders from different departments and centers to selecting and contacting vendors to purchasing is the duty of operation. The Kumon worksheets are also produced/printed and sourced from several foreign vendors are maintained by ops.

## **2.6.2 Inventory Management**

What goes in and what goes out is strictly monitored by BKL ops. They are in charge of the BKL warehouse where every kind of worksheets, study materials, training materials is stored. The whole system has been automated and operation is responsible for inputs and reports.

## **2.6.3 Supply Chain**

A supply chain is an end-to-end process of transporting and storing supplies, goods-in-process, and finished goods. As of the pandemic, BKL is operating remotely. The study materials are being sent directly to student's homes. So, sorting and packing the worksheets and sending them to the customer's home is the responsibility carries out by the BKL operation department.

## **2.6.4 Quality Assurance**

Kumon ensures its study materials be the same throughout the world. The print quality, page quality, design, and others have to be maintained strictly. This specific responsibility falls under the operation department. Ensuring back and forth quality check with vendors, design team and KIE team has to maintain in this particular areas. As well as, the service quality of Kumon teaching, maintenance, arranging to follow up training with center teams also managed by the operation management team.

## **2.6.5 Information Management**

Inventory management system, Student database management, Staff database management, HR duties, attendance management system, and several other databases are created and maintained every month by the operations team.

## 2.7 Industry and Competitive Analysis

### 2.7.1 Industry Analysis

The after schooling program's concept in Bangladesh is most familiar as a coaching center where students go for extra tuition for the existing subjects of their school. The scenario changes a little after Aloha came to Bangladesh and started teaching mental arithmetic to children. Moreover, some organization offers extra-curricular activities like singing, dancing, art, reciting and others also considered as after schooling in Bangladesh. The following are the information of some the existing and established after schooling program of Bangladesh. Through Kumon is compatibly new in this industry of Bangladesh, let's discuss and compare with Kumon.

#### Existing Afterschool Program Information

SL No.	Education Center Name	# of Centers	Enrollment Fee	Tuition Fees	Grade/Age level covered	# of Subjects Covered	Avg. Annual Enrolled
1	Academia	5	4000 plus advance for 2 months	BDT 3000 per subject	Playgroup to A level	All subject	1500
2	ALOHA Dhanmondi	37-40	5900	BDT 1800 (varies by location; Highest BDT 2000 in Banani & lowest BDT 600 in Jessore)	6-14 years of age	Mental Arithmetic	
3	Vertical Horizon	1	N/A	BDT 3000 per subject	O level and A level (some extent junior)	All subject	1200
4	Word Bridge School	2	N/A	BDT 2000-2500	Playgroup to A level	Science subjects, English, Math	1000
5	Flying Colors	1	N/A	BDT 1500-2500	Playgroup to A level	All subject	300
6	ALOHA Uttara	49	4900- 5500 (Junior)	BDT 1800	6- 14 years of age	Mental Arithmetic	500
7	Fourth Dimension	1	N/A	BDT 1500-2500	PG to A level	All subject	700

#### *1. After schooling Industry Analysis*

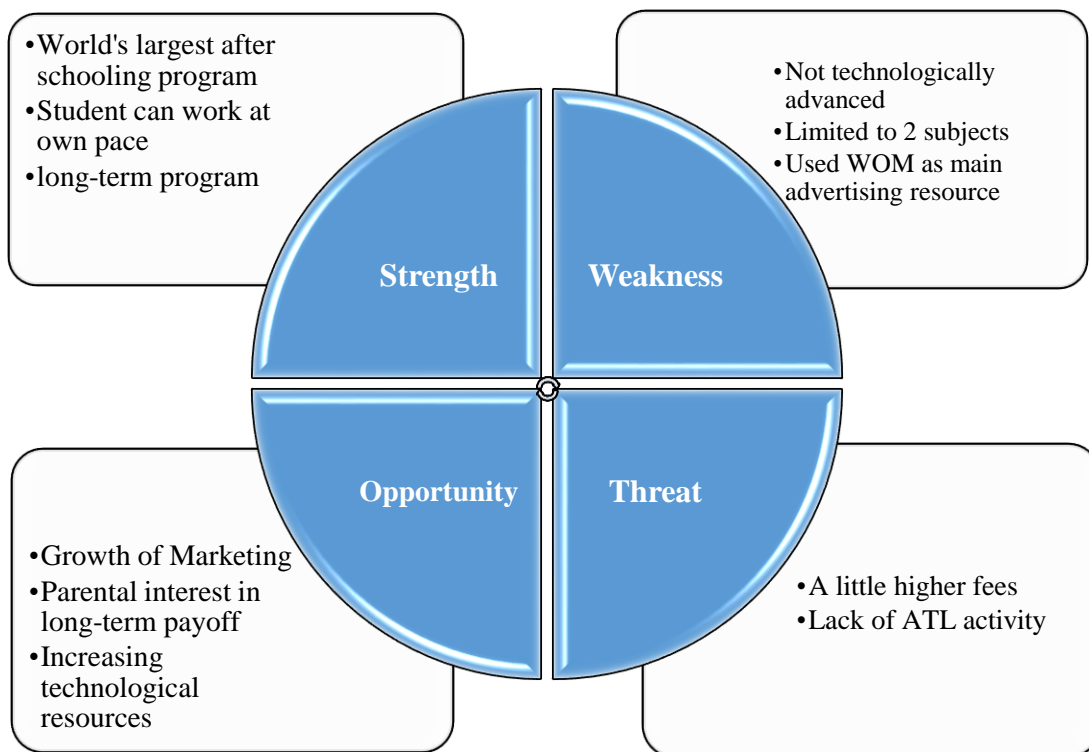
On the contrary, to these organizations, Kumon has currently two physical centers in Dhaka operating with more than 400 students in both centers offering Kumon Math & English

programs. The enrollment fee of Kumon is BDT 5000 and the per program fee is BDT 3000. The Kumon Math program covers topics from Preschool to 12<sup>th</sup> grade. And the average enrollment per year is close to 300.

The first point of discussion here, the Kumon method has been introduced in Bangladesh very recently compared to the established ventures. The enrollment and tuition fee is moderate compared to others as with these fees Kumon provides international standard materials and service. The rate of new enrollment is also moderate compared to the experience in Bangladesh. Though the other institutes provide almost all subject services, the point here is that Kumon doesn't provide traditional teaching which is available in schools. Kumon is the world's largest after schooling program with an experience of over 62 years operating in 57 countries with proven effect on students which unarguably keep Kumon ahead of all program.

## 2.7.2 SWOT Analysis

A SWOT (strengths, weaknesses, opportunities, and threats) analysis is a planning process that helps a company to overcome challenges and determines what new leads to pursue (Schooley, 2019).



*Figure: BKL's SWOT Analysis*

### Strength

- 1. Largest after schooling program:** Kumon has experience of over 62 years serving almost 4.4 million students around the globe with its effective proven method.
- 2. Student works at own pace:** As Kumon provides individualized instruction and study plan, there's no pressure for finishing early. Students master every concept when they are ready.
- 3. Long-term program:** The method allows students to start from an early age which helps them to build a strong foundation and clears out the topic till 12<sup>th</sup> grade. This helps students to master concepts earlier, firmly and allows them to stay ahead of time.

## **Weakness**

- 1. Not technologically advanced:** After 62 years of operation Kumon is still stuck with their traditional physical worksheet method where the world is going toward a paperless era. Through Kumon has launched a couple of digital versions of their program, those are not mass user friendly.
- 2. Limited to 2 subjects:** Understandably, Toru Kumon, the founder had come up with the innovation of the Mathematics method, but later Kumon has introduced several language programs, depending on the demand in different countries. In Bangladesh, people are familiar with the concept of having multiple subject offers who may be less interested due to the aforementioned fact.
- 3. Used WOM as main advertising resource:** Worldwide the Kumon method has been introduced mostly throughout WOM. But in this faster world of information technology, there are more opportunities to reach more people which Kumon doesn't tap in general.

## **Opportunity**

- 1. Growth of Marketing:** As a new entry, Kumon has a huge opportunity to reach home to home about its benefits and effectiveness in children's life.
- 2. Parental interest in long-term payoff:** Kumon's effect lasts a lifetime. This is proven as being the world's one of the oldest methods. Also, Kumon maximizes student's potential. These points are always wanted by parents.
- 3. Increasing technological resources:** Who changes them with the flow of time, has the most chances to survive. Kumon has survived for 62 years. And with little adaptation of technology Kumon will go much further for sure.

## **Threat**

- 1. Higher Fees:** Compared to the existing after schooling service, Kumon has a moderate or little higher fee structure which is a little out of affordability for most middle-class families. To grab a large number of customers at the end, Kumon needs to consider rethinking fees.
- 2. Lack of ATL activity:** As discussed on the opportunity of growth of marketing, Kumon needs to focus more on below-the-line and especially above-the-line marketing strategies to reach mass people. Without that, there's a lower chance of stability in Bangladesh

## **2.8 Summary and Conclusions**

BRAC Kumon Limited started its journey in Bangladesh with the vision of making the more independent child in this country with the help of the Kumon method. Every day with its hard-working and dedicated teams it's getting closer to that vision step by step. The marketing team getting to more and more people every day aligning with the business development teams blueprint, operation team making the way smother and finally the center team providing the best possible service to children. And the BKL management with its best possible support and guidance, making this lot easier.

## **2.9 Recommendation**

This method is still new to the mass people of Bangladesh. So there's a lot of scope reaching out to people with the proven benefit of Kumon and why they need Kumon. The marketing team has lots of potentials to bring this to light with their young mind and endless potentials. Moreover, as the operation is getting bigger every day, management should look out for filling up the employee needs of BKL to meet the gap and make sure the operation is going smooth.



**Chapter 3-**  
**Project Part: Student's Progress Management,  
Inventory, and Revenue Calculation System: A brief  
analysis on BRAC Kumon Limited's Report AB**

### 3.1 Introduction

When it comes to any great invention or advanced technology, Japan is the first name that generally hovers over our heads. Also when it comes to the best of simplicity Japan would be mentioned among the top 3-5. The reason for stating these is Kumon's Student's progress management system, inventory monitoring, and calculation system for an entire center named Report AB or A+B Report. Kumon has its operation in 57 countries including Bangladesh, with almost 25000 Kumon centers. And for all of these centers, to monitor and record student's progress Kumon uses this simple reporting format database made on MS Excel.

A+B report is a reflection of the overall performance of Kumon Centers. This report shows the entire status and performance of the specific center. This report reflects all the required data related to Kumon student's progress. It also gives the monthly summary of the performance of the center. Shows the monthly revenue for the specific center, inventory status like how many worksheets used, how many left for the coming month. It helps to get monthly sales ideas for the management and student's status. This report also helps in Auditing. So, let's find out how this report/database works actually. Moreover, in this analysis, we will also find out what kind of insight into student's progress can be derived from a simple excel database.

#### 3.1.1 Getting Familiar with Report AB

##### Report A

This is the dashboard. Starting from new enrollment, continuing students, absent & withdrawal, inventory report, revenue earned every calculated result shown here.

##### Report A

Month  Year  Center

<b>Total No. of subject</b>	<b>191</b>
-----------------------------	------------

**Math**

<New enrollment>

\*These numbers are from the sheet of ReprtB

New enrollment【FULL】			
New enrollment【HALF】			
New enrollmentDiscount【FULL】	(BRAC)	0	
	(Sibling)	0	
New enrollmentDiscount【HALF】	(BRAC)	0	
	(Sibling)	0	
Total			

<Absence, Withdrawal, Outgoing Transfer (This Month)>

\*These numbers are from the sheet of total number

Temporary Absence	
Withdrawal	
Outgoing Transfer	
Total	

<Resumption>

\*These numbers are from the sheet of ReprtB

Resumption			
ResumptionDiscount	(BRAC)	0	
	(Sibling)	0	
Total			

<Absence, Withdrawal, Outgoing Transfer (Accumulative)>

Absent	30
Withdrawal	27
Outgoing Transfer	0
Total	57

<Incoming Transfer> \*These numbers are from the sheet

Incoming Transfer			0
Incoming TransferDiscount	(BRAC)	0	0
	(Sibling)	0	0
Total			0

<current student>

\*These numbers are from the sheet of ReprtB

Full payment			178
Discount	(BRAC)	5	17
	(Sibling)	12	
Total			190

No. of subject last month	190
<b>No. of subject current month</b>	<b>192</b>

<Absence, Withdrawal>

Temporary Absence	
Withdrawal	
Outgoing Transfer	
Total	

**EFL**

<New enrollment>

New enrollment【FULL】			
New enrollment【HALF】			
Total			

<Absence, Withdrawal, Outgoing Transfer (Accumulative)>

Absent	19
Withdrawal	37
Outgoing Transfer	0
Total	56

<Resumption>

Resumption	3
------------	---

<Incoming Transfer>

Incoming Transfer	0
-------------------	---

<current student>

Full payment	192
--------------	-----

No. of subject last month	191
<b>No. of subject current month</b>	<b>192</b>

## Worksheets Inventory

### Math

No. of WS materials last month		
No. of deliveries current month		
No. of use current month		
No. of uncollected current month		
No. of printing errors current month		

No. of WS materials current month

### ★ Audio Book

No. of Audio Book last month		
No. of deliveries current month		
No. of use current month		
No. of uncollected current month		
No. of printing errors current month		

No. of Audio Book current month

### EFL

#### ★ Worksheet

No. of WS materials last month		
No. of deliveries current month		
No. of use current month		
No. of uncollected current month		
No. of printing errors current month		

No. of WS materials current month

## Fee

Full payment (3000Tk)			
Half payment (1500Tk)			
Discount Full (2250Tk)			
Discount Half (1125Tk)			

Total Tuition Fee  Tk

Total Enrollment Fee(5000Tk)  Tk

**Total Sales**  Tk

License Fee   Tk

## Report B

This is the actual database where all information is kept, inputted, and maintained. This consists of student's basic data, enrollment date, subject/subjects enrolled, starting level of Kumon, ASHR (advanced students honor roll) status, and current state (continuing/absent/withdrawn), as well as their monthly progress report. All the inputted data here create an automated report on Report A and some on the Total Number sheet.

Report B									
								!!!Please do not overtype. This is the p	
								Year 2021	
								Jan	
Grade	Name	Student No.	Date of Birth	Type of School	Date Enrolled	Type of Enrolment	Starting Point	ASHR	State
P1	Student's Info				13.11.2017	2, N	5A101	3-ahead	7,Full payment
					18.09.2019	3, EO	4A21	3-ahead	10, Absent

State	2021.03	2021.04
7,Full payment	F80	F140
	90	100
		1.7
10, Absent	I200	
	160	
	2.7	

Reporting Month

Last Finished WS Level

Number of WS completed during that month

Repetition Rate- The frequency of repeating same WS

	State type (Report B)
New Enrollment	1, New (Full)
	2, New (Half)
	3, <BRAC> New Discount (Full)
	4, <BRAC> New Discount (Half)
	5, <Sibling> New Discount (Full)
	6, <Sibling> New Discount (Half)
Current Student	7,Full payment
	8,<BRAC> Discount
	9, <Sibling> Discount
	10, Absent
	11, Withdrawal
Resumption	12, Resumption
	13,<BRAC> Resumption Discount
	14, <Sibling> Resumption Discount

These states are connected to revenue calculation. Selecting specific option based on student's current status determines revenue.

## Total Number Sheet

In this sheet, inventory data, absentee and withdrawal data are being inputted manually which created an automated overview on Report A.

		2020/08	2020/09	2020/10
Math	No. of Subject			
	Temporary Absence			
	Withdrawal			
	Outgoing Transfer			
EFL	No. of Subject			
	Temporary Absence			
	Withdrawal			
	Outgoing Transfer			
Math	<b>4, No. of WS materials current month</b>			
	1, No. of deliveries current month			
	2, No. of uncollected current month			
	3, No. of printing errors current month			
EFL	<b>4, No. of WS materials current month</b>			
	1, No. of deliveries current month			
	2, No. of uncollected current month			
	3, No. of printing errors current month			
	<b>5, No. of Audio text Book current month</b>			
	1, No. of deliveries current month			
	2, No. of books distributed current month			
	3, No. of uncollected current month			
4, No. of printing errors current month				
↓↓↓↓ 以下自動計算↓↓↓↓		2020.08	2020.09	2020.10
Automatic calculation Cell , Do not change or enter.				
math	Total No. of subject			
	No. of use current month			
	■ DCOUNTA条件			
	区分			
	M教材			
	■ DSUM条件			
	区分			
	M枚数			

### 3.2 Methodology

This whole analysis is based on Quantitative methods. And all the collected data were

**Primary Data-** As the progress of each student is recorded from the Kumon record book, every month by some assigned personnel. Apart from the progress report, other data like student’s basic information were collected from their enrollment forms which were mentioned in Report B.

As the entire Report AB format is the same, I’ve decided to consider one specific center’s data (BRAC Kumon Uttara Center) and the data has been collected for one month (April 2021).

MONTH		YEAR		RECORD SHEET (Math)										OBSERVATION			
May		2021		ZAFREEN NUR													
SN	C/W	DATE	LEVEL	No.	TIME	SCORE										OBSERVATION	
						1	2	3	4	5	6	7	8	9	10		
1		01.05	F	111	26	.	.	B	B	.							
2		02.05	F	116	35	C	.	C	O	.							
3		03.05	F	121	29	.	.	O	B	.							
4		04.05	F	126	36	C	.	C	O	B							
5		05.05	F	131	11	.	B	.	A	B							
6		06.05	F	136	20	.	A	B	B	C							
7		07.05	F	141	20	B	.	B	.	.							
8		08.05	F	146	18	.	.	.	B	.							
9		09.05	F	151	46	.	.	.	D	B							
10		10.05	F	151	46	B	B	B	.	.							
11		11.05	F	156	35	C	B	C	.	B							
12		12.05	F	156	26	B	C	.	O	.							
13		18.05	F	161	44	.	B	B	.	.							
14		18.05	F	166	35	.	.	.	.	.							
15		19.05	F	161	13	.	.	.	.	.							
16		20.05	F	166	46	.	.	.	.	.							
17		21.05	F	151	30	.	.	.	.	.							
18		22.05	F	156	15	.	.	.	.	.							
19		22.05	F	161	13	.	.	.	.	.							
20		23.05	F	166	26	.	.	.	.	.							
21		24.05	F	131	15	.	.	.	.	.							
22		25.05	F	136	36	.	B	B	B	B							
23																	
24																	
25																	
26																	
27																	
28																	
29																	
30																	
31																	
Total No. of Study Sheet Per Month		/															

Photo: Sample record sheet of a student from where Report AB collects data

**Analysis Tool-** Microsoft Excel

**Analyzing Method-** First of all, the data needed to be sorted in a structural database format. Then the unnecessary data has been filtered out with filtering tools and formulas. Also, usage of pivot tables was common. Prepared separate databases and sheets for multiple visualizations. Finally prepared a database for analytics and used excel chart and graphs for the visualization.

### 3.3 Findings and Analysis

#### 3.3.1 Monthly Performance Overview

The scenario is when the report has been prepared with all the necessary data- Report A shows the overall performance of a specific center like number of new enrollment, continuing students, number of absent & withdrawn students, inventory used and remained along with the revenue earned. As we are discussing a specific center's data, let's mention the number of some of the above.

For April 2021-

<b>Number of New Enrollment</b>	Total- 11	Math- 6
		English- 5
<b>Absent &amp; Withdrawn</b>	Total- 25	
<b>Total Number of Continuing Student</b>	191	Math- 140
		English- 51
<b>Inventory Used (worksheet)</b>	Math- 16080	English- 9040
<b>Inventory left</b>	Math- 10500	English- 6600

As we are aligned with the overview, let's dig deep into Report B from where these scenes generate.



### 3.3.2 Student's Progress Tracking and Analysis

During the introduction of Report B, we have seen that Report B is the motherboard of Report AB. All of the student's data and progress are being recorded here. So before getting deep into the student's progress of April 2021, let's begin with part of the student's basic information.

#### 3.3.2.1 Visualizing Student's Basic Info

##### School Grade

Kumon is an organization where children of 4-16 years old come from different school grades, sits in the same classroom but each one studies at different levels and study at their own. Speaking of that here we have tried to visualize numbers from different school grades among the existing students of BRAC Kumon Uttara Center.

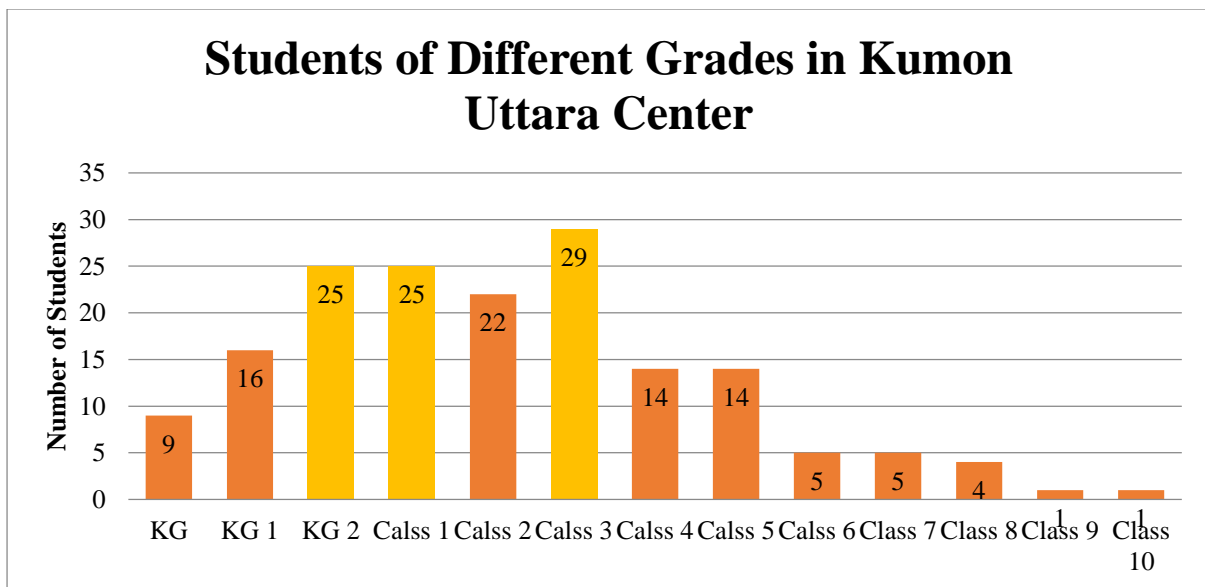


Figure 2: Students of Different Grades in Kumon Uttara Center

As we see here, among the students the highest number of students are from KG 2, Class 1, and Class 3.

### School Medium

From the existing database, we can see that 77% of these students are from English medium schools and 16% are from the English version. The rest 2% is from Bangla medium and 5% most likely didn't start schooling yet.

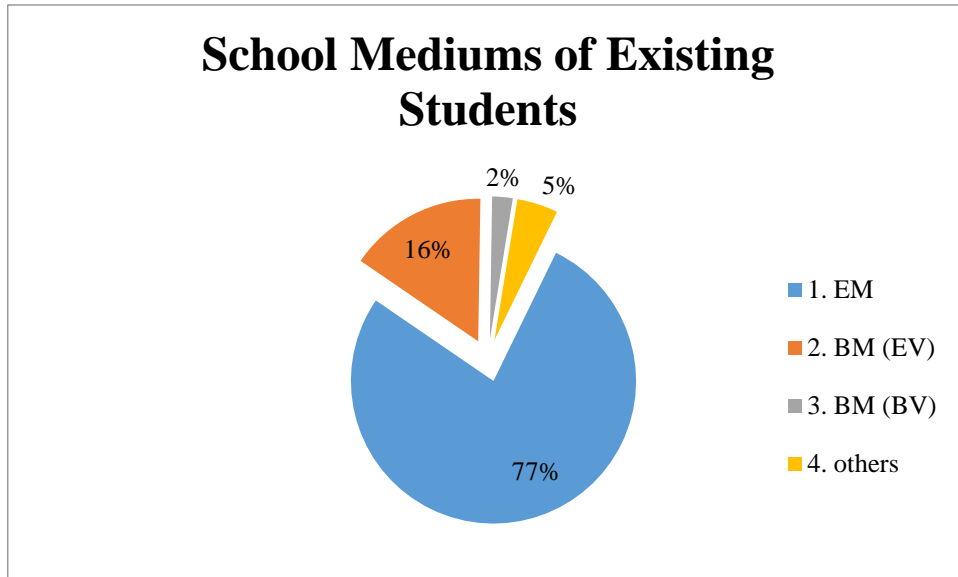


Figure 3: School Medium of Kumon Student

### Age Range

Just like the different graders, we have tried to break Kumon students into different age segments. As Kumon prefers 4-16 years olds to start Kumon, here we've started from 4 years old. From the following pie chart, we see that most (73%) of the children are from 7-12 years old.

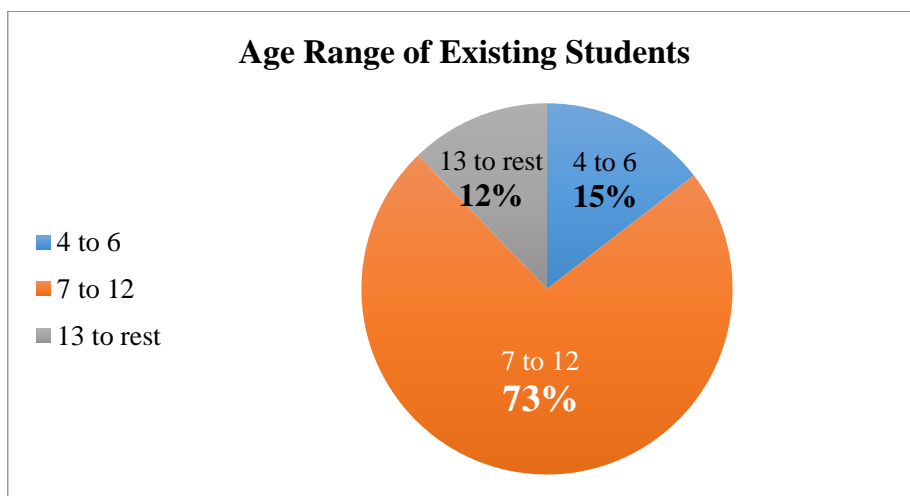


Figure 4: Student's Age Range

### Kumon Starting Point

Every child's Kumon journey starts from a point or level he/she can comfortably begin learning with fun and confidence. The easy starting point is set so that students can begin their Kumon experience with success, attaining 100% with each set and starting to build confidence in mathematics (Strengths of Kumon Method, 2019). This starting point is decided through a test called Diagnostic Test based on children's age and determines the point based on ability. Kumon Math program starts from level 6A. As we saw earlier that 73% of the Kumon student aged 7-12, the starting level also aligned with that. Here, a large number of student's starting point is 3A which covers number writing up to 120 and introduces addition. Interpreting the data, this stage is comfortable starting for 7 years olds.

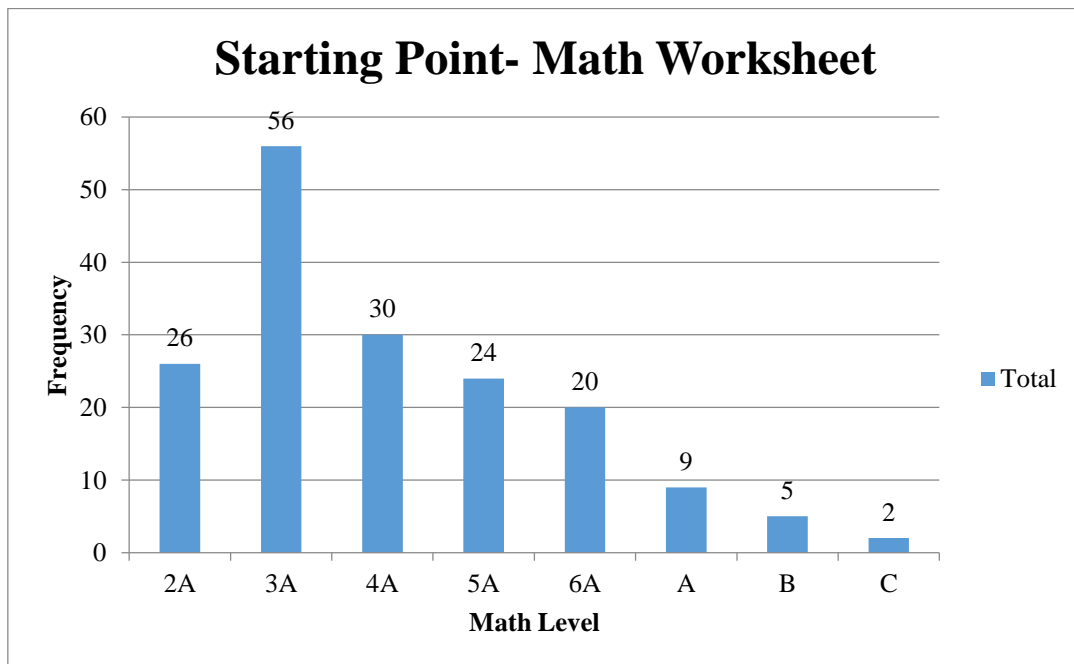


Figure 5: Math Worksheet starting point

Similarly, the English program starts from 7A, as most of the students belong to English medium school; they tend to start the program from an advanced level which is 4A.

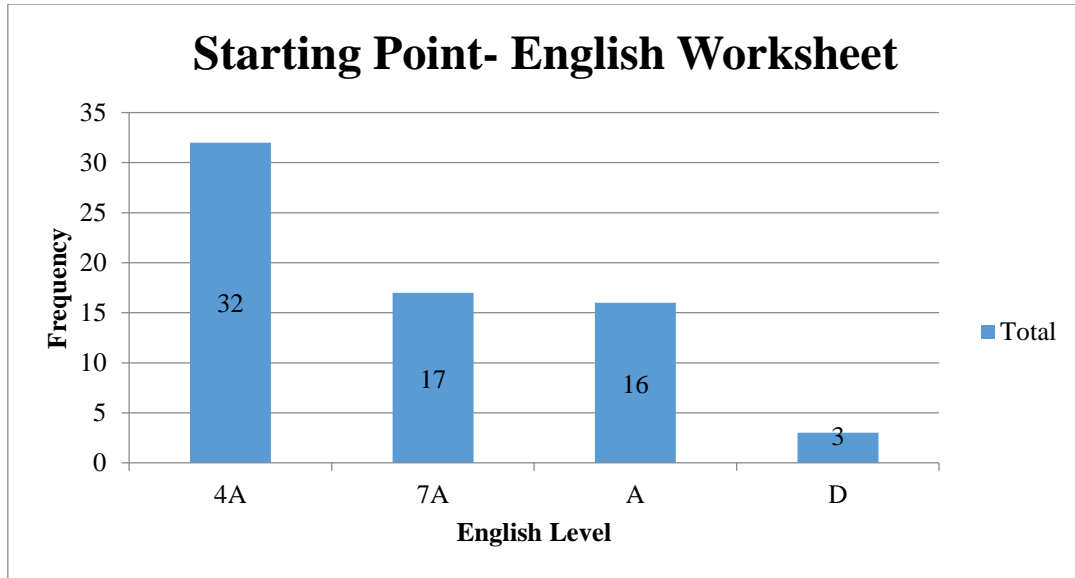


Figure 6: English worksheet starting point

### 3.3.2.2 Inventory Overview and Level wise Student Count

The following charts show an overview of April 2021- students studying in different Math levels. The data dictates that most number of students is currently in levels from A to E where level A & B has the most number of students.

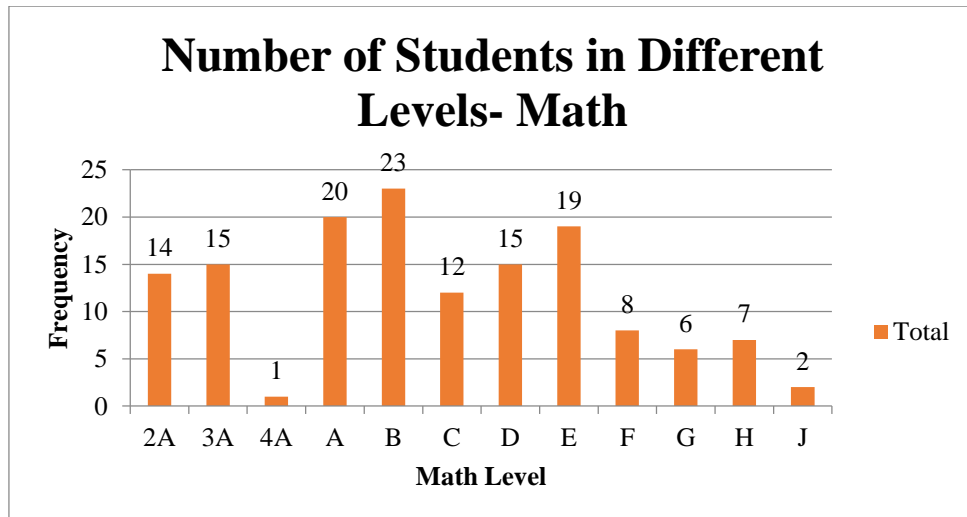
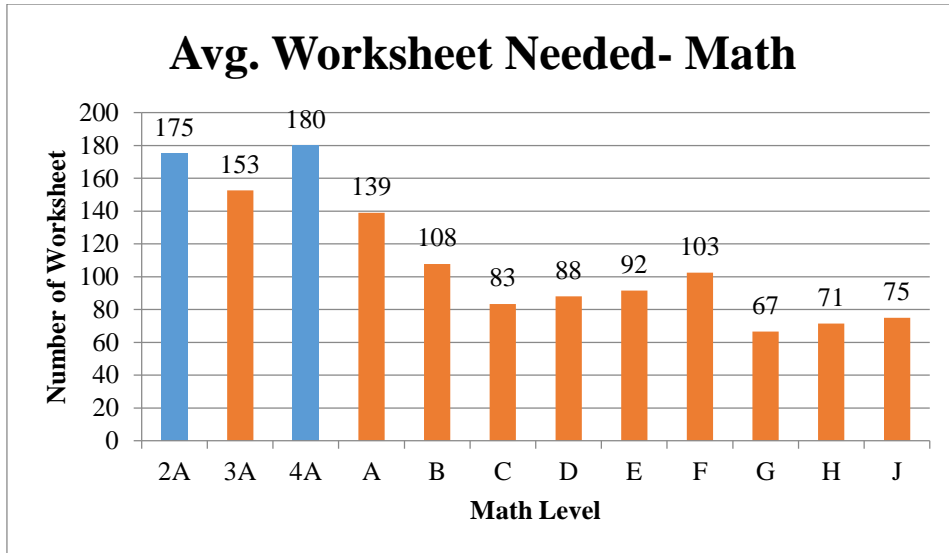


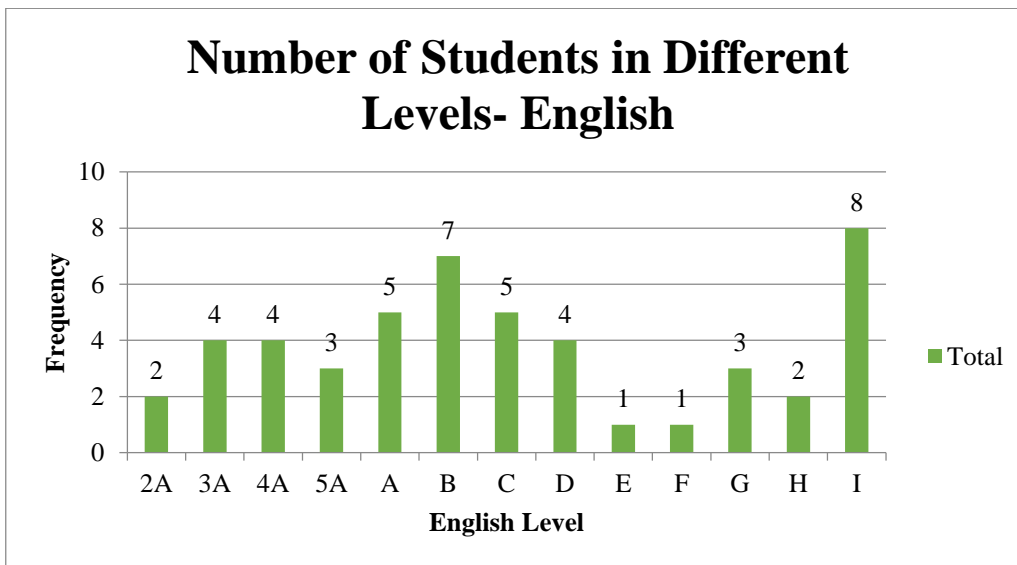
Figure 7: Level wise student count- Math Program

Also here's a chart that shows us the number of average Math worksheets used by a single student defined by levels.



*Figure 8: Average Math worksheet used by students*

Similarly, for the English program, the most numbers of students are in Level I which is the current ending level of the Kumon English Program in Bangladesh. Most of these 8 students have already finished or on the edge of finishing the program. Also, level B has the 2<sup>nd</sup> highest number of students.



*Figure 9: Level wise student count- English Program*

And here's the overview of the English worksheet used by the students.

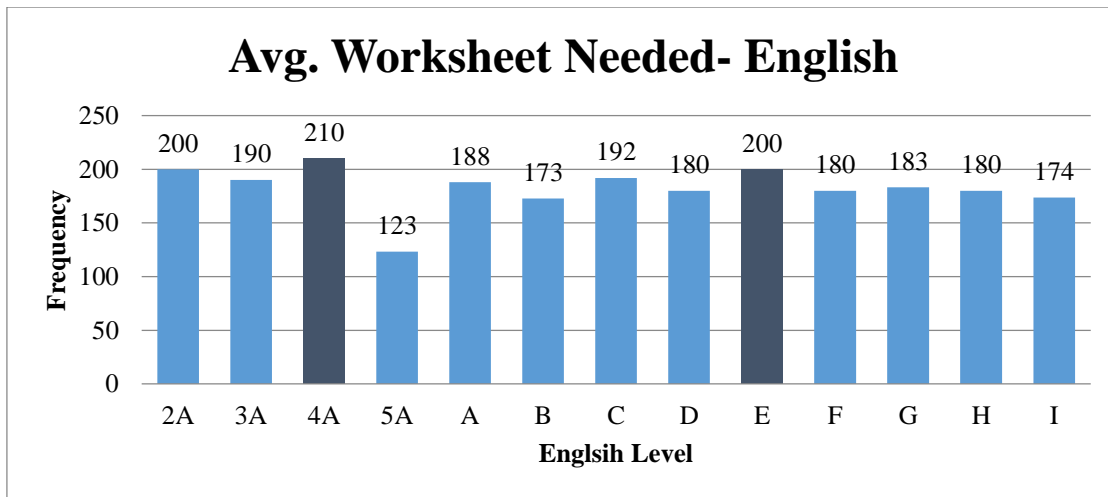


Figure 10: Average English worksheet used by students

Here’s a significant difference between the numbers of English worksheet usage per month by a student and the numbers of Math worksheet usage per month. The most possible reason can be the medium of school. As we are already aware that 77% of the students are from English medium schools, the Kumon English program is much easier for them compared to Math program. As a result, students do more worksheets with comfort and tend to finish earlier.

### 3.3.2.3 Student’s Progress Analysis- Repetition Rate

Repetition is an integral part of Kumon's achieve mastery. The repetition is individualized to every student and it is not a set recipe or random! The instructor assigns work based on the student’s performance on the past homework and classwork. If the accuracy and speed do not meet the KUMON standard, a repetition is assigned for those sets of worksheets.

The entire goal of the exercise is to internalize the topic for the student. The student should know the topic so well, that it becomes second nature. To do this, KUMON establishes thresholds for accuracy and speed for each worksheet, and a student will meet those thresholds only if the topic has been assimilated. (Chopra, 2014)

## **Understanding Repetition Rate**

Kumon worksheet is a set of papers. 10 pieces of worksheets are attached as a set. Though every piece of worksheets has a specific name/number. For example, in Level A, there are 200 worksheets named A1-A200. Now, let's see how Kumon's report B calculates repetition rate-

Let's assume 'X' has finished this month on A130. He did attempt 100 worksheets. So without repetition, he was supposed to be on A30 the previous month. But he finished last month on A80. This means, 50 worksheets have been repeated by 'X'. So, the repetition rate of 'X' would be  $100/50 = 2$ .

**Repetition Rate = Number of attempted WS this month / (finished level this month - finishing level last month)**

If the result is '1', that means there was no repetition. If the result is 0 or undefined, that means there was no progress of that student. And if the result is below 0 or negative figure that means the student has repeated lower level worksheets in the current month than the previous month. Kumon suggests that a repetition rate which around 2 is a good sign of progression.

## **Analyzing Repetition Rate for April 2021**

For April 2021, to analyze student's progress we have sorted the repetition rate based on each level attempted by the students. From that sorted rates, I have calculated the median for each level to have a more accurate average repetition rate and analyzed the performance based on this data. Let's discuss the analysis for both Kumon Math and English program.

### **Math Program**

Interpreting the following graph, we notice that the repetition rate in levels 3A, 2A, B, and E is quite higher than the others and on average. These levels also had the most number of students (3A-15, 2A-14, B-23, and E-19). Let's focus on these levels for some reasoning behind this high rate of repetition

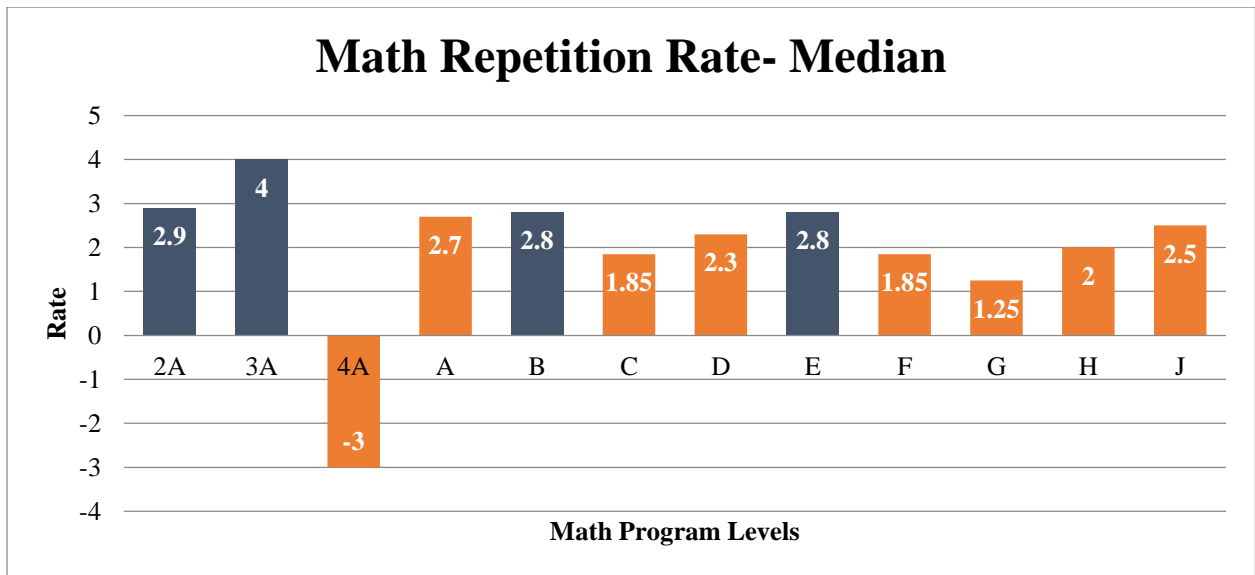


Figure 11: Math Repetition Rate

### Level- 3A

The median rate is 4 (15 Student)

According to Kumon’s Math level specification, Students are introduced to addition in Level 3A. At first, they master +1, +2, through to +3 individually. The last 20 sheets of this level are dedicated to addition questions from +1 to +3. That means, besides practicing number writing student introduced to the initial calculation method. Getting along with a calculation method might take longer time and more practices to master this level.

For a better understanding of the scenario of repetition, I have also performed histogram analysis shown below for both level 3A and 2A.

Range	Frequency	Cumulative %
-3	0	0.00%
-1	1	4.35%
0	5	26.09%
1	0	26.09%
3	7	56.52%
5	7	86.96%
7	1	91.30%
9	2	100.00%
More	0	100.00%



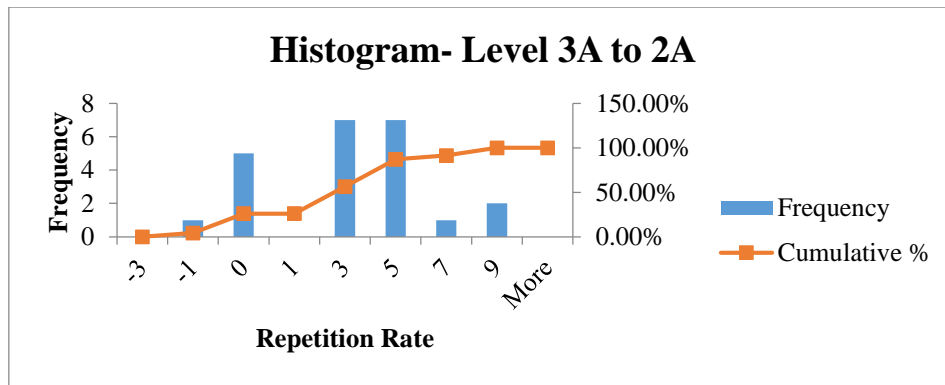


Figure 12: Histogram analysis of Repetition Rate- Math Level 3A to 2A

As per this analysis, 57% - 91% of the student's repetition rate is 3-7 which means they tend to repeat the same worksheet 3-7 times.

### Level- 2A

The median rate is 2.9 (14 students)

According to Kumon's Math level specification, in this level, students further develop basic mental calculation skills in addition through a sequential study of adding 4 through adding 10. So, apart from being introduced to the calculation method, students also focus on mental math. This is a strong point of repetition for most students because Level 2A aims to develop the concentration ability and work skills necessary for Level A.

### Level- B

The median rate is 2.8 (23 students- highest among existing)

According to Kumon's Math level specification, this level teaches vertical addition and subtraction. This level draws on the advanced mental calculation skills learned in previous levels when students "carry" in addition questions and "borrow" in questions involving subtraction. Mastery of Level B greatly reduces errors in multiplication and division in Levels C and D.

Range	Frequency	Cumulative %
-3	1	4.55%
-1	1	9.09%
0	1	13.64%
1	2	22.73%
3	8	59.09%
5	5	81.82%
7	3	95.45%
More	1	100.00%

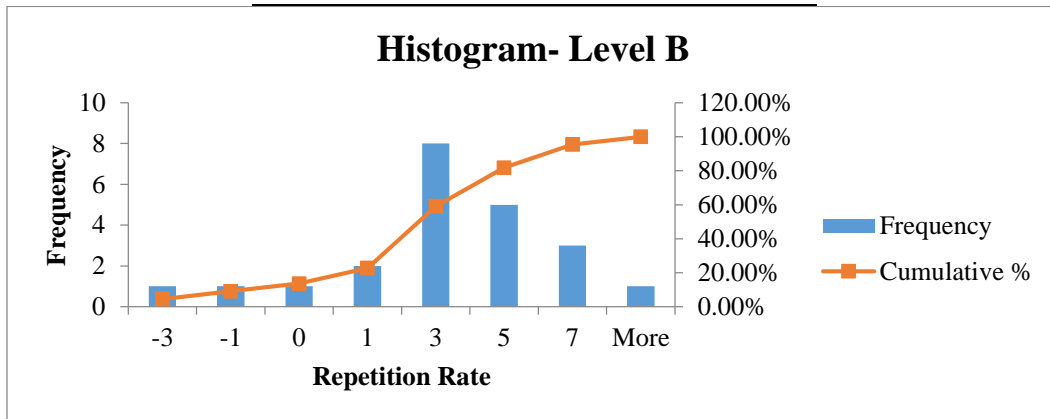


Figure 13: Histogram analysis of Repetition Rate- Math Level B

As per this analysis, 59% - 95% of the student's repetition rate is 3-7 which means they tend to repeat the same worksheet 3-7 times.

### Level- E

The median rate is 2.8 (19 students)

According to Kumon's Math level specification, students learn to add, subtract, multiply, and divide fractions. Proper intermediate steps are emphasized. At the end of the level, students learn basic fraction/decimal conversions.

Range	Frequency	Cumulative %
-2	0	0.00%
0	2	11.11%
2	5	38.89%
4	7	77.78%
6	2	88.89%
8	0	88.89%
10	2	100.00%
More	0	100.00%

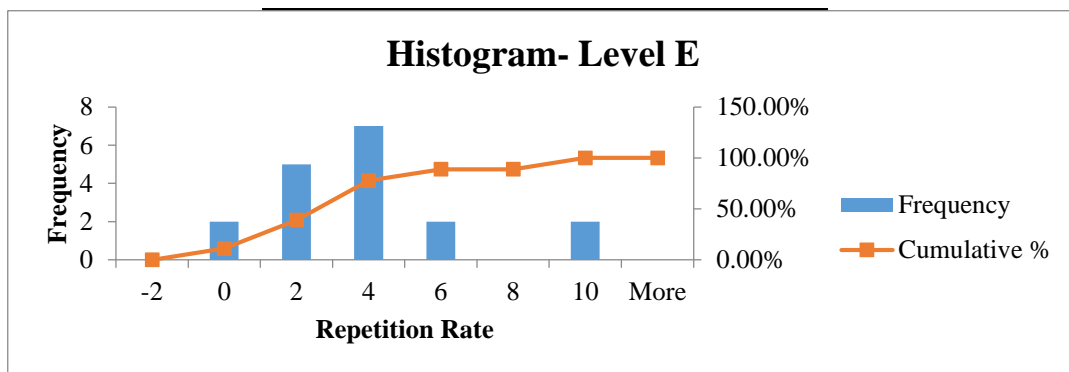


Figure 13: Histogram analysis of Repetition Rate- Math Level E

As per this analysis, 39% - 89% of the student's repetition rate is 2-6 which means they tend to repeat the same worksheet 2-6 times.

## English Program

As we discussed earlier that a repetition rate of 2 or around is acceptable and encouraged by Kumon. Interpreting the following graph, we see a smooth repetition rate of 2 or below 2 for every level attempted by the students. We also found and discussed the possible reasons why Kumon students in Bangladesh tend to do good in the Kumon English program. The smooth repetition rate is a sign of that overall good performance.

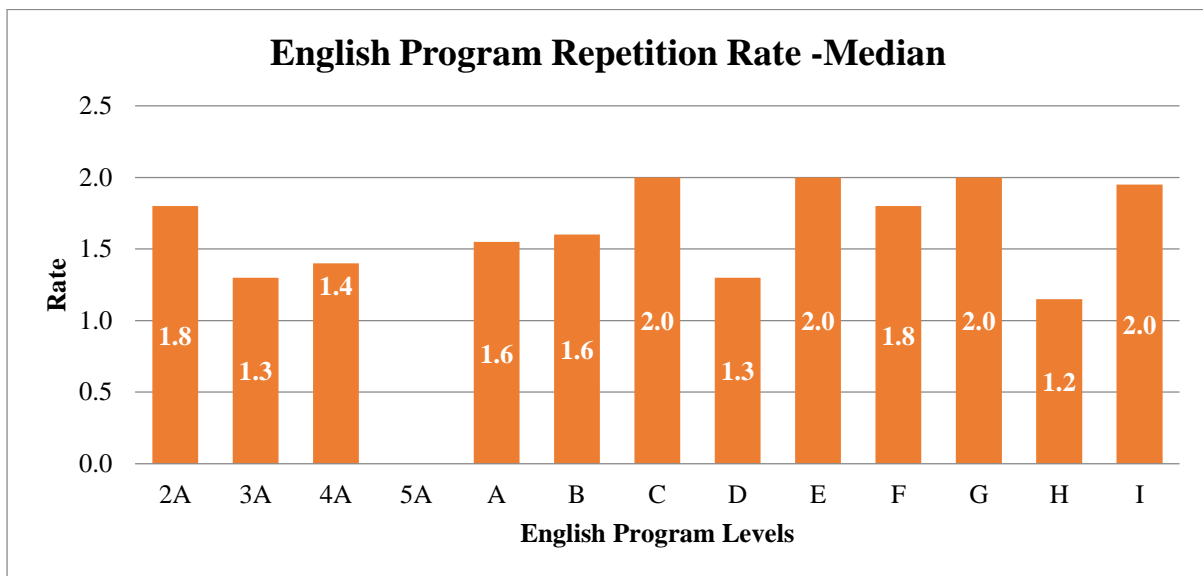


Figure 14: English Program Repetition Rate

### **3.4 Summary and Conclusion**

To conclude this report, I would like to state again that Report AB is the simplest possible advanced database to track and record student's progress. As well as this management system allows to record inventory and calculates revenue almost flawless that KIE, a company that giant doesn't hesitate depend on its earnings calculated initially by a simple excel database system. Moreover, this system creates scopes for several kinds of data visualization opportunities that Marketing, Operations, Business Development any department can make tailored report based on their question and necessity. This has been a so-far great journey with Kumon and BRAC Kumon and hopefully, they will be able to nurture more independent children in this world.

### **3.5 Recommendations**

As mentioned in the part of Math repetition Analysis, regarding the Math Levels 3A, 2A, A, B, E, I think there are some places to work on with the children. It might be little heads up, a motivation that you are going to face something challenging in your way, be strong tricky to handle, or better pieces of advice. So might ensure them the sense of support which will eventually boost their morale and confidence with which they can face any problems that come towards them. This way, their repetition rate will also be healed.

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