Report on

"Impact on Green Design-Based RMG Factories of Bangladesh in 21st Century from The Perspective of Dekko Accessories Limited"

By

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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 (BBS)

BRAC UNIVERSITY May 2022

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Declaration

It is hereby declared that

1. The internship report submitted is my own original work while completing 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 which 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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Letter of Transmittal

25th May 2022

Mr. Hasan Maksud Chowdhury

Assistant professor

BRAC Business School

BRAC University

Subject: Submission of Internship Report

Dear Sir,

It is my pleasure to submit my internship report regarding the "Impact on Green Design-Based RMG Factories of Bangladesh in 21st Century from The Perspective of Dekko Accessories Limited", where everything has been accomplished under your kind guidance. I have tried my best to complete this report with the fundamental data in a notable compact and comprehensive way. I'm hopeful that the report will fulfill the motive.

Yours Faithfully,

H.M. Safwan

ID:17304039

BRAC Business School

BRAC University

Non-Discloser Agreement

This agreement is made and entered into by and between Dekko Accessories Limited and t	the
undersigned student at BRAC Business School, BRAC University.	

H.M. Safwan

17304039

Brac Business School

Brac University

Acknowledgement

First of all, I would like to express my up most gratitude towards BRAC University and all my faculty members who have enlightened me with knowledge and connected the theories to the real-life practice which have helped me to complete my internship period and in future this knowledge will help me to go further.

I would like to say thanks from the bottom of my heart to my honorable supervisor, Mr. Hasan Maksud Chowdhury, who has helped me by giving proper guidelines and suggestions during my report preparation. I would also like to thank my co-supervisor, Mrs. Tanzin Khan, who has supported me and taught me about the corporate skills and culture.

Till now, I have tried to give my maximum effort to prepare this report under the guidelines of my supervisor and on-site supervisor and I hope this report may be helpful for the audience. It is my urge to exonerate eye all the mistakes and errors found in this report.

Last but not the least, I would like to thank all the members of the talent management team for making my experience a memorable one.

Executive Summary

Firstly, this internship report is based on the internship program in order to fulfill the partial requirement of Bachelor of Business Administration (BBA) in BRAC University. This report illustrates my internship experiences at Dekko Accessories Limited, my skills, connectivity, contribution and interaction with my co-workers. Also, this report contains the difficulties which I have faced during the internship period and the solutions to face the difficulties successfully.

With the vision of making a sustainable RMG factory in Bangladesh, Dekko Accessories Ltd. has started its journey since 1995. The internship report is made to acknowledge the impact that green garment factories have in Bangladesh from 21st century's perspective. Dekko Accessories Ltd. has green design-based practice in their organization and its impact on the market is unimaginable as it has created more market demand and ensured sustainable development for the past few years. Dekko's management, marketing, operations, financial and accounting practices are also demonstrated in this report to acknowledge the organization's position at this stage. Further, it has also discussed the competitive analysis in order to understand company's market position in garment industry.

Lastly, I have discussed about the main project part which is the "Impact on Green Design-Based RMG Factories of Bangladesh in 21st Century from The Perspective of Dekko Accessories Limited". Basically, this main objective illustrates the impact of green garment factories in Bangladesh as the environmental condition in Bangladesh is worsening day by day. So, by acknowledging the problem, I have discussed about the impact that green garment factories have in RMG industries like the way productivity is impacted by green garment factories, the influence it has on the development global environment and also the future prospects the green garment factories hold to become the future leader in RMG industry. Thus, I have ensured that the impact of green design-based factories in Bangladesh is vital specially from 21st century's perspective where environmental upgradation is necessary and demandable factor.

List of Acronyms/Abbreviations:

DAL= Dekko Accessories Limited

AAL= Agami Accessories Limited

RMG = Ready Made Garments

LEED = Leadership in Energy and Environmental Design

LCA = Labor Condition Application

USGBC = U.S. Green Building Council

MIS = Management Information System

ILO =International Labor Organization

CSR = Corporate Social Responsibilities

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Chapter 1

1.1. Student Information

I am H.M. Safwan, ID- 17304039, from the department of BRAC Business School (BBS). I have done double major in Operations Management and Marketing. I have completed my internship from Dekko Accessories Limited which is a part of Dekko Legacy Group in Spring, 2022 session. My topic was 'Impact of green design-based factories in Bangladesh in 21st century from the perspective of Dekko Accessories Limited'.

1.2. Internship Information

1.2.1 Period, Company Name, Department/Division Address

I had the opportunity to complete my internship at Dekko Legacy Group after completing all the academic courses. I worked at their head office which is situated at- Shimanto Shambhar (8th Floor), Road-2, Dhanmondi, Dhaka-1205, Bangladesh. My internship period was from 5th February to 5th May 2022. I joined there as an Operations and Management Information System (MIS) internee.

1.2.2 Internship Company Supervisor's Information

I am truly honored and grateful to have the opportunity to work closely with my supervisor and senior mentor, Mr. Syed Yusuf Aziz at Dekko Legacy Group. He is the Deputy Manager of Dekko Accessories and Agami Accessories Limited division which are a sister concern of Dekko Legacy Group. I was assigned to work closely with Mr. Aziz Sir and to observe their business running processes. In addition, I have completed several tasks that are being assigned to me by my supervisor during the internship period.

1.2.3 Job scope- Job description/ Duties/Responsibilities

My main job in Dekko Accessories Limited is to work closely with my supervisor to observe and support to do his operational activity properly. During the internship period, I have been given many tasks by my supervisor like collecting and gathering all the sales employee's data, preparing an appropriate report accordingly and submit it to my supervisor at final stage. Besides I have also assisted my supervisor during some of his operational management activities like arranging a

picnic of around 800 people, to observe and understand the pros and cons of a new branch opening system and also, to understand a new project submission method which is regard to 'Recycle Plant Project'. During all these activities, my supervisor really helped and motivated me to acknowledge and understand the way businesses activities are run properly in a corporate sector. I have enjoyed doing all those tasks and learnt a lot from the corporate cultures.

1.3 Internship Outcomes

1.3.1 Student's contribution to the company

During my three months internship period at Dekko Accessories Limited, I had been an incessant member of their company. I had followed all the corporate rules and regulations and maintained the corporate manner at my best. However, during my internship period I had given some tasks to fulfill. The company had a plan to open a new branch in Chittagong to expand and support their business activity. So, the operations department had been assigned to find a new place in Chittagong which will be beneficial for the corporate activity of Dekko and Agami Accessories Limited. My supervisor along with his team had visited the place and found some suitable locations that are manageable for opening a new branch. After coming to Dhaka at their office, they had made a report of four best suitable locations at Chittagong. However, my supervisor asked me to go through the report which they had selected to showcase in front of the top management and asked me to analyze the pros and cons of the report and report it to them. Moreover, there was another task which was to observe and understand a new project that the operations team was working on that time. The project was named as 'Recycle Plant Project' and the estimation budget of this project was around 300 crores. Furthermore, I had prepared a sales report of the Sales and Marketing department employees regarding their yearly and so far, sales performance as per my supervisor's instructions. Thus, I had contributed to this organization as per my experience and knowledge.

1.3.2 Benefits to the student

I have learnt so many things during my three months internship period at Dekko Accessories Limited as an Operations and MIS internee. Since, I have completed double major in Operations Management and Marketing, I had the opportunity to imply both of these knowledges in my workplace.

I have learnt the role that the operations team have to play in an organization. Also, I have learnt the cooperation and collaboration system between different departments and the way Operations and MIS team plays a vital role in order to manage the whole system in a proper manner. In addition, I have learnt about the corporate culture and the importance of communication with every individual by talking and taking advise from them for my future career prospects. As I have joined there in Operations and MIS department, the main role of this department is communication and solving the problems that any department faces in terms of their work. So, marketing knowledge has also played a vital role for me in order to build a strong communication and bond between each department. Here, I can relate the learning from Marketing Management (MKT301), Operations Management (MSC301) and Management Information System (CSE371) from where I have learnt about the management system, the importance and way of communication and the data collection and input system. All these learnings and knowledges have helped me to complete the task in easier and in proper way which eventually will be beneficial for my future career prospects.

1.3.3 Problems/Difficulties

During my internship period I have faced several difficulties among which gathering information about the new project (Recycle Plant Project) was the toughest one. Since this is a new project for Dekko Accessories, the estimation of the budget and collaboration of different departments are the major challenges that I had to face. Because different departments have not finalized their project part yet and because of that the operations team are not being able to pull out the project proposals yet. As a result, I also did not able to gather much information about the project. Furthermore, there are some other difficulties that I faced during my internship which are:

- Communication difficulties: Since this big organization had to deal with lots of clients and other factors at a time, employers remain busy most of the time. So, I was not able to communicate properly with every department member in order to collect their job responsibilities and their roles in this organization. Hence, there is a communication gap.
- ➤ Allocation of time: As an Operations and MIS internee, I had to collect and input data in the excel sheet as per my supervisor's requirement. However, there was very limited time allocated to complete the task. For instance, I had to collect information of sales

team's yearly performance from a software and then had to put it in an excel file in a proper way. This requires a huge time to collect all those data but if the upper management want the file within a certain time, in that case I faced difficulty to manage the time limit to complete the task properly.

1.3.4 Recommendations

For a developing country like Bangladesh, RMG sector plays a huge role to boost up the economy and progress of this country. Consequently, the importance of RMG sector is very important matter to consider and a great source of opportunity for young talented graduates to flourish this industry at the global platform. So, there are some suggestions that can be valuable to consider for this RMG sector which are:

- Enhance opportunities for young graduates: Nowadays, most of the talented Bangladeshi graduates focus on international job sectors whereas if these young talented graduates focuses on local RMG sectors and imply their knowledges and learnings in this sector, then it would flourish more in the global market. So, if Dekko Accessories Limited focus on finding these new talented freshers, then their market sectors will be more enhanced.
- ➤ **Job security:** Most of the employees lose interest to do job here because of low salary and no job security issue. So, if the top management of Dekko Accessories Ltd. assure to provide job facilities to each of their employees, then there will be low turnover rate.

Chapter 2

2.1 Introduction

Bangladesh Ready Made Garment (RMG) industries is flourishing rapidly in global sector. Because of its unique design, cheap labor cost, and efficient productivity all the global clothing brands are producing their products from this country. Garment accessory items is also one of the parts that correlated with clothing factories and Dekko Accessories ltd. is producing those garment accessories like button, printed label, heat transfer sticker, poly and so on in their factory. Dekko Accessories is one of the pioneer companies in Bangladesh which has achieved the "LEED certification" for green practices in their organization and has achieved stakeholder's trust in order to enhance their business capacity at an international level.

After the coronavirus pandemic, the demand of Dekko Accessory items have been increased since most of the local buyers have stopped to import products from China and other countries and started to get products from Dekko Accessories Limited. Thus, the production capacity and demand of their items have increased rapidly.

2.2 Overview of the Company

Dekko Accessories Limited a "LEED PLATINUM" certified factory started its journey since 1995 with the most advanced state of the art technology ("dekko | About", 2022). Today it has emerged as one of the global market leaders in garment accessories through obeying the highest quality and global market standards. From DAL's profile it is found that the yearly turnover rate of DAL is US\$30 million, and it is growing every year. There are 1170 regular employees in DAL factory which is located in Singair Road, Hemayetpur, Savar, Dhaka, Bangladesh. The quality and demand fulfillment at just in time is one of the prior competitive advantages that Dekko Accessories hold in the market. They have been consistent to maintain quality and time from the beginning of their journey and thus they have gained customer's trust and loyalty by delivering the product at the right time, at the right place. DAL's most of the machineries for all other accessories are constructed and supplied by the European origin ("dekko | About", 2022). Therefore, it always retains the highest level of quality from the beginning to till the end of the production cycle. Because of maintaining the proper quality management in supply chain, DAL has been recognized as one of the global market leaders in RMG sectors in garment accessories.

Dekko Legacy Group is the mother concern of Dekko Accessories Limited which had started its journey from early 80s with the vision to prosper and progress by establishing Dekko Garments. This had given a new dimension and notion to the RMG sector of Bangladesh. Mr. Shahadat Hossain Kiron, the chairman of Dekko Legacy Group has marked the organization as an important body of RMG reformer. He is the eldest son of Late Haji Mohammad Ishaque who is the founder of Roxy Paints and has become the pioneer entrepreneur of Bangladesh. Dekko focuses its full potential to deliver superior consistent results through using high-tech tools, rigorous research and individual accountability ("dekko | About", 2022). Dekko always focuses on chasing after new innovation and development through hard work and effort ("dekko | About", 2022). It has experienced phenomenal growth of its goods and services from the beginning of its business. Dekko focuses on cost leadership strategy and skilled labor force. Nevertheless, Dekko's garment industry started manufacturing and exporting garment products when most of the accessories needed to be imported. The company has realized the market gap and responded quickly to the problem. Thus, Dekko has started its own accessories unit in 1995, which eventually become a critical source for other producers related to this unit.

At present, Dekko Legacy Group operates its business with 30,000 employees and most of them are even working with this organization from over 10-15 years. It is very thriving for Dekko as it pursuits of a legacy which will continue to infinity and beyond.

Vision

DAL's main vision is to dominate the market and keep focusing on to retain the position as a leader in garment accessory sectors in Bangladesh.

Mission

Their main goal is to accomplish its vision to stay in a top position in garment accessory sectors in Bangladesh through not only just sale but also by producing and supplying top quality garment accessory goods in the market.

Sections of Dekko Legacy Group-

- ➤ Dekko Garments (1983)
- Agami Apparels (1993)
- ➤ Dekko Accessories Limited (1995)

- ➤ Agami Accessories Limited (2001)
- ➤ Dekko Food Limited (2002)
- Dekko Designs Limited 2006)
- ➤ Shamrin Tex Limited (2008)
- ➤ Yolk Apparels (2008)
- ➤ Dekko Washing Limited (2009)
- > Dekko Legacy Lifestyle Limited (2018)
- ➤ Dekko Legacy Food and Beverage Limited (2018)

❖ Products of Dekko Accessories Limited-

- > Polyester Buttons
- > Eco Button
- Offset Printing
- > Woven Label
- **≻** Poly
- > Printed Label
- ➤ Heat Transfer Sticker
- Screen Print (for garments)
- > Narrow Fabric
- > PVC & Board

Principal Clients

Dekko Accessories Limited has over 50 satisfied clients globally. Among those, there are several big clients who purchase garment accessories from DAL. Here are some of the big named company lists shown below:

- > RALPH LAUREN
- ➤ AMERICAN EAGLE
- ➤ Woolworths
- ➤ H&M
- ▶ BESTSELLER
- > TESCO
- > TARGET

- **≻** KONTOOR
- > M&S
- > PVH
- > OVS

2.2.1 Research and Development

Dekko Accessories always focuses on the new developments, innovations, improvements in existing processes in terms of raw materials, stitching details, fabric, print and their designs. They understand and act according to the need of the trend. Thus, their pursuit of future fashion has never been halted. Besides, they have their own state-of-the-art laboratories and research centers where researchers are always trying to determine and come up with the new innovative products and ideas which will help the organization satisfy their customers more. Hence, their consistent hard work and effort in research and development sector have led them to achieve extraordinary innovations in order to support and benefit both environment and society.

2.2.2 Occupational Health and Safety

Employers are major source of earning and gaining a respectable position in the market. DAL also knows the importance of their valuable employers and so, their health and safety is one of the prime concerns for DAL. The company strictly follows the rules and regulations of Government in order to facilitate their employees. Moreover, they have ample amount of firefighting equipment and exits, medical centers along with medical equipment and a full-time doctor who will respond to the emergencies when needed ("dekko | About", 2022). DAL also has day care facilities for the children whose mothers, fathers or relatives work in there. DAL has complied with ILO regulations, has group insurance and gratuity fund facilities for their whole human workforce.

The company covers all the expenses if any accidents or liabilities incur on the job site. They pay special attention to their employers regarding the occupational health and safety issues. Protective gear with health hazards are also worn in places to follow the regulations properly. There are more than thousand workers, and hundred executives are performing their duties in 100% compliant environment in a proper cultural environment ("dekko | About", 2022). Finally, they are also focusing on structuring an inclusive environment to ensure gender diversity in their organization.

2.2.3 CSR Activities of Dekko Accessories Ltd.

Dekko Accessories fulfill their duties and responsibilities in order to achieve accomplishments towards the betterment of people and environment.

Contribution towards the people:

- Dekko Accessories Limited has focused on their employer's necessitates and emergencies in time. During the natural crisis DAL has stood up for their flood affected workers who have lost their houses. They have rebuilt their houses for betterment.
- Relief funded for unprivileged families during Covid 19: During Covid-19 period, more than 1400 unprivileged families have been relief funded who are living in Bangladesh ("dekko | About", 2022). They have been served with basic foods and hygiene products.
- **Distribution of PPEs:** Also, during that pandemic period, DAL has provided 10,000 PPEs to the front liners. In addition, they have provided these PPEs to different places and peoples like medical doctors, paramedics, rehabilitation centers (CRP), journalists, and nurses in Dhaka Medical College, Khulna Medical, Birdem and other places across Bangladesh. ("dekko | About", 2022)
- Collaboration with Vision Spring: Workers receive free eye test and they are prescribed with glasses for free. Moreover, they get 60% discount on cataract surgery if prescribed. Vision Spring, a USA based organization are providing this service to DAL workers.
- Several awareness program: DAL arranges several awareness programs like hygiene, drinking water, dental health awareness in collaboration with Unilever. Unilever, Pepsodent along with Dekko Accessories are planning to open a camp soon for free dental checkup.
- Art Competition for Employee's children: Mostly, worker's children participate in the competition to highlight their talent on painting. Children are being rewarded and their pictures are published in the company's corporate calendar to inspire them more.

- Merit based scholarship for worker's children: Worker's children are provided with merit based scholarship with the collaboration of Unilever. They have been shortlisted and are receiving monthly scholarship from DAL.
- Contribution toward the Environment and Society: DAL saves 59.70% potable water from their workplace ("dekko | About", 2022). They have 30% fresh air at indoor and their 20% of factory area is surrounded with indoor garden ("dekko | About", 2022). Energy efficiency of DAL is 45.45% which is implemented in various ways ("dekko | About", 2022). Furthermore, they harvest rainwater and reuse it where it can be applicable. Also, their solid recycling wastage system is 95% which is a big challenge for them ("dekko | About", 2022). In addition, their 66% chemical consumption savings, 47% Wastewater Generation savings and 26% saving on GHG Emissions (KgCO2eq.) indicates that they have properly followed the LEED Platinum and LCA certified company rules in order to fulfill their responsibilities towards environment ("dekko | About", 2022).

EXECUTIVE DIRECTOR **OPERATIONS &** ACCOUNTS AND FINANCE ADMINISTRATION COMMERCIAL STORE MIS GM MANAGER SR. MANAGER MANAGER SR. EXECUTIVE SR. EXECUTIVE SR. EXECUTIVE ASSISTANT MANAGER EXECUTIVE **EXECUTIVE** JR. EXECUTIVE EXECUTIVE SR. EXECUTIVE FRONT DESK EXECUTIVE JR. EXECUTIVE **SALES & MARKETING** SR. DGM SR. DGM SR. DGM SR. MANAGER SR. MANAGER SR. MANAGER ASSISTANT MANAGER

2.2.4 Organogram of Dekko Accessories Limited:

Figure-1: Organizational Structure

SR. EXECUTIVE

JR. EXECUTIVE

2.3 Management Practices:

SR. EXECUTIVE

JR. EXECUTIVE

Dekko Accessories Limited has got tremendous success for the past couple of years including "LEED PLATINUM" and "LCA" certification and all of these have happened because of proper management practices in this organization. Management plays an important role in order to operate their business efficiently and effectively.

2.3.1 Leadership style of Dekko Accessories

Mr. Abdur Rouf, the Executive Director of Dekko Accessories Limited has led the organization towards a new direction with his management skills and experience who is the former COO of Aarong. Being an Executive Director of Dekko Accessories Limited his leadership style is related to Participative Leadership style. Mr. Abdur Rouf has taken a new challenge by entering in the B2B sector and he is successfully implementing his duties for DAL. Since his former work is based on B2C based, so he has the knowledge of customer choices and preferences and thus he has been

SR. EXECUTIVE

JR. EXECUTIVE

able to communicate with the buyers of Dekko Accessories in a more effective way. Mr. Abdur Rouf stated that around 95-98% of the time, DAL make products according to buyer's sample and so they have to go through different challenges and sectors in order to assure the quality and accuracy of the product ("Need to set policy for bottom price and order amount to ensure fair price", 2019). Hence, he takes the participative decisions with other management bodies in order to take any actions and also, he operates the business according to buyer's choices and preferences. Thus, his leadership style is Participative style.

Leadership style which Dekko Accessories follows are:

- > Discussing with the team
- Providing necessary data and information
- > Taking opinions and ideas from others
- Processing those ideas and information
- ➤ Making an impactful decision
- ➤ Implementing that idea or decision

This leadership style helps to improve the organization's goals and objectives since there are good participations and ideas are generated from different managers. Before taking any managerial decisions, Mr. Abdur Rouf organize a meeting, take other manager's opinion and suggestions regarding any matter and then finally make a conclusive decision that is beneficial for the betterment of the organization. Furthermore, under the supervision of Executive Director, Mr. Abdur Rouf, all the functional activities of Dekko Accessories and Agami Accessories have occurred. He controls over 30,000 employees, deal with foreign or new big clients, implement the strategic goals and controls the middle managers for operating the business of DAL smoothly.

2.3.2 HRM responsibilities

✓ Recruitment and Selection process

Human Resource plays an effective role in order to enlist the best employers for their organization. Recruitment process is done by the HR department when other departments need any employers in their sectors. They mail HR regarding the need of men or women at their sector and HR starts to find out the best suitable candidates accordingly. They select candidates from different job portals and from there they select few candidates for the interview session. After that, the HR along

with the department managers who needs employers for their group sit for the interview and starts the interview session. Finally, the best suitable candidate is selected for the company.

✓ Compensation Management

Compensation management is an integral part since the employees get compensated for his/her contributions for the company. The main objective behind this compensation system is to motivate current employees and also to attract new recruiters. At DAL, the compensation system is yearly based. There are less compensation benefits given to its employers. There are just two Eid bonuses given by DAL. However, the yearly increased rate of salary is 10% which means employee's salary will increase by 10% at the end of his/her one year completion.

The compensation benefits are given as per the company rules and policies. At Dekko Accessories Limited, the compensation system is finalized by the HR head and Executive Director's consult. They are the final decision makers who decides which compensation benefits are the employers going to get and they finalize that by maintaining the highest possible interest for the company and for the employee's benefit as well.

✓ Training and Development process

After the selection process being completed, the selected candidates go through several training and development processes during job time. Thus he/she gets to understand how the function of DAL works and the responsibilities that they have to work on. The selected candidates get to visit the factory, which is located in Savar, in order to understand how the manufacturing process is done. Also, they get to know their responsibilities while doing their job as there is a senior member who guides them regarding their tasks.

The department managers do performance evaluation, and they submit their evaluation form regarding their employer's performance throughout a year. After that, HR and the Executive Director sits with the performance evaluation form, and they decide at the end which employers gets raise and promoted and which employers do not. Thus, HR practices is done at Dekko Accessories Limited.

2.3.3 Organizational Culture

Organizational culture is an important aspect of management system since cultural practices in an organization identifies how the company is establishing its corporate culture among the employees. Dekko Accessories Limited's employers embrace the organizational culture through practicing culture. Both male and female members of Dekko Legacy Group and Dekko Accessories Limited comes under one umbrella when it comes to follow the traditional rituals of Bangladeshi culture. For example, female employers wear saree at different cultural occasions like Baishakhi, Pahela Falgun, Independence Day and other traditional Bangladeshi cultural occasions. On the other hand, male employers also wear Panjabi at these occasions as they respect and follow the cultural traditions of Bangladesh. This creates a great atmosphere inside the organization as men and women praise each other and talk with each other regarding the Bangladeshi culture and its values. Moreover, the management decides to serve special lunch on such occasions to make the day even more beautiful and satisfactory. The food committee serves special lunch like polao, chicken roast, tehari, biryani, plain rice with different types of vorta items and so on. Therefore, the management ensures that the employers feel satisfied to celebrate these days with their colleagues and enjoy the day more fruitfully. In addition, employers also feel satisfied and happy after seeing that the management values the cultural tradition and thus, they feel more energetic, interested, and happy to work and to wear such beautiful and colorful dresses on special occasions. Therefore, the good management practices and well communicated groups have made the management practices easier for Dekko Accessories Limited to become a well-established organization in the RMG industry.

2.4 Marketing Practices

Marketing team is one of the main teams in DAL, AAL as they are the main ones to attract customers, sell their products to customers and maintain a good relationship with customers.

2.4.1 Marketing Strategy

Dekko Accessories follow the **Mass Customization** marketing strategy. Mass Customization is knowing as a process in which firms interact with one-to-one to order and supply products or services for masses of customers in order to design that products or services as per individual's needs. For B2B business like DAL, the relationship with the buyers is the prior advantage. DAL fulfills the ordering process on time and thus, they have gained customer's loyalty and trust. DAL

takes order from their buyers as per their individual needs. Then, it produces the products and exports the ordered product to its right customers.

Dekko Accessories Limited does the B2B and so their main clients are the branded clothing groups who are purchasing accessory items from this company. Their marketing strategy is basically cost leadership based. They follow the low cost pricing strategy in order to attract their customers. Moreover, their "LEED PLATINUM" certification is also one of the strategies in order to attract new buyers since most of the foreign buyers look for the organization which follows the green factory procedures.

2.4.2 Target Customers, Targeting and Positioning Strategy

Target customers of DAL are local and foreign buyers who purchases garment accessory items for their clothing products. Most of the buyers are local garment owners. Since most of the foreign buyer's clothing are made in Bangladesh and they give order to these local garment owners in Bangladesh. Buyers choose their preferable accessory items like button, printed label, screen print, narrow fabric and other accessory items from DAL and thus deliver the products at right time at right place. DAL's main target customers are giant clothing groups like RALPH LAUREN, BESTSELLER and many others who are holding the clothing industry's top position in the market. DAL always maintain the best quality in their product line and gives the product at best competitive price. Hence, their targeted customers are satisfied with their products as they provide the best product at cost-based price.

DAL has targeted the accessory items of garment factories. They have realized that in order to complete the clothing product, most of the garment sectors have to depend on the exported accessory items for better and cheap price. But sometimes the accessory products get delayed due to document problems, new demand of sellers so on and so forth. As a result, this enhances the time to complete the full clothing products and as a result the actual buyers gets frustrated. DAL has realized this problem and act accordingly by making the garment accessory products at local garments. As a result, this reduces the time and complexity of dealing with foreign accessory sellers and local garment owners can easily get their accessory items from DAL. Thus, major clients have also gained trust on DAL because of their product's quality, low cost and on time delivery services.

DAL has positioned itself as a best low cost product category. Their accessory products are always quality assured, and their product's prices are also less than competitor's products. Moreover, they have the advantage of producing quality products in local garments and sell those products to foreign buyers. Thus, they have gained more market share in garment accessory industries.

2.4.3 Marketing channel

The company follows the direct marketing channel as it has no intermediary levels. The company directly sell its products to the buyers. Whenever, DAL gets new orders they open a LC from the bank. Then through this channel they send samples to buyers to know whether they have meet the expected demand of their buyers. Buyers then send back the sample if it is okay and ask them to produce those products at certain amount. Then, DAL produces those products as per the buyer's requirement and through LC procedures they send the final sample to buyers and buyers also send the payment through bank's LC. In this way, the whole buyer seller relationship has been maintained by Dekko Accessories Ltd. All these methods are applicable when DAL deals with foreign buyers. But for local garment factories they follow one-to-one meeting, order management and delivery procedures. Hence, in this way Dekko Accessories Limited follow its marketing channel with their clients.

2.4.4 Critical Marketing Gaps

Dekko Accessories Limited has their merchandising employers to manage the buyer. Those merchandisers are the ones who contact with buyer and take their orders. Merchandisers mostly deal with the foreign and local buyers and try to get as many orders as they can get. In this way, Dekko's ordering system is running. However, there are some of the critical marketing gaps from the marketing team's perspective which ultimately related with the merchandisers. The gaps are shown below:

- Less advertisement of their products
- Hiring proper merchandisers to deal with the clients
- Merchandiser's less knowledge and experience to deal with the critical factors of their buyer.
- Less acknowledgement of their products in buyer's mind.
- Not very strong relationship with the buyers.

• Improper observation of competitor's marketing processes.

There also some other factors are related as critical marketing gaps which DAL needs to consider. DAL has to focus more to their customers rather than focusing on quality products. In order to understand buyer's need, they have to acknowledge properly what they actually want from DAL and by focusing on that issue, DAL can produce or make their products more accurately as per their customer's requirement.

2.5 Financial and Accounting Practices

DAL's financial activities are kept as confidential. Due to sensitive and confidential nature, the company's financial statements and accounting reports could not be revealed. Hence, financial actives of DAL cannot properly explain in this report. However, I have talked with the Senior Manager, Mr. Zakir Hossain Sir of Dekko and Agami Accessories Limited regarding the information of their financial and accounting performances. He has given me some normal information for the sake of my intern report like, the depreciation method that DAL-AAL follows is straight line method. The company calculates the depreciation and amortization which is the process of expensing an asset over a big period of time since it was purchase. Furthermore, the method of accounting at DAL-AAL is accrual basis. The company records the earning and expenses at exact time when it is incurred. They keep a balance sheet where receivable and payable amounts are recorded.

2.6 Operations and Management Information System Practices

2.6.1 About operations management

Operations management is the process of managing the whole operational activity of an organization. It includes, planning, organizing, controlling, maintaining the labor, materials etc. to run an organization in a more efficient and effective manner. Operations management plays an important role in the organization as it have to deal with supply chain, quality control, labor management, forecasting, new product design and so on. Hence, the responsibility of an operations management is vital and crucial in an organization.

2.6.2 Operations management at Dekko Accessories Ltd.

Operations and management information system is an important department at Dekko Accessories Limited. They operate all the functional activities of DAL, AAL. Operation and MIS plays a vital role in this organization as every department's up-to-date needs to be monitored and controlled by the operations team. At Dekko Accessories Limited, operations team handles all the functions of other departmental tasks. Furthermore, if any department faces any complications at their job, then operations team incorporate with that individual team or employee and solves that matter. Also, they project new plans for the organization's improvement like new product project, new office allocation project, and new machine allocation project for the factory and so on.

2.6.3 The process of supply chain in order to produce a product at DAL

Dekko Accessories Limited has various kinds of production units running in their factory. In here, one of production unit's manufacturing process is discussed below:

Manufacturing process of Polyester Button Unit:

• Products:

Diffuser button, Horn button, Chalk button, Pearl button, Logo/Engraved (Front, Side & Color), Wood button

Process:

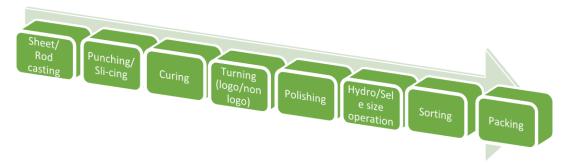


Figure-2: Button Making Process

• Casting Section:

Name of the machines:

- ➤ Undulated drum for producing sheets from chemicals
- ➤ Mixers of mixing chemicals of various types

Trancia Blanking Machine for producing different blanks of sizes

> Grinding and sharping machine

➤ Acetone Recycler machine

> There are lots of other machines as well in order to complete the manufacturing process

of Polyester Button. Most machines and its workings is not revealed due to company's

policy. Hence, only few details have been collected from here.

Button Recycling Machine:

Scrap Resin Crushing machine is used for making recycle buttons. Its capacity is around 300

kg/day.

Packing & Quality Section:

There are several No's procedures of sorting machines for quality inspection of different buttons.

Moreover, they use impulse sealer for doing the sealing operation. Also, they use Pull Tester and

Day Light Box in order to complete the packing procedures.

Size of Buttons:

The production unit can produce all types of buttons from 13L-20L, 22L, 24L, 26L-30L, up to

60L.

Production capacity:

Although different buttons are made each day, its production capacity is not revealed. But the

capacity is huge per day as per the factory's capacity.

Production lead time:

Samples: 4-5 Days

Bulk: 12-16 Days

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2.7 Industry and Competitive Analysis

Dekko Accessories Limited is one of most respected and successful company in Bangladesh. Among the RMG industries in Bangladesh, Dekko Accessories is one of first mover companies who has started producing garment accessory products in Bangladesh. By analyzing the market gap and by taking necessary initiatives in a perfect competitive market, Dekko Accessories Ltd. has achieved a great market share and stakeholder's trust in the market. In order to understand DAL's performance more effectively, I have discussed Porter's 5 forces, and SWOT analysis below:

2.7.1 Porter's 5 Forces:

> Threat of new entrants:

Bangladesh is phenomenally successful and opportunistic country for RMG sectors as RMG industries are holding almost 80% of the economic impact in the country ("Bangladesh RMG Industry's Robust Growth and Challenges – Business Inspection BD", 2022). Moreover, Government policies are also very indulgent in this sector. RMG industries are blooming rapidly as most companies are entering into this sector every year. Since, profitable markets attracts new entrants so, the threat of new entrants is extremely high in this sector. On the other hand, Dekko Accessories Limited already holds the first mover advantage in garment accessory sectors. Since, they have acknowledged the gap early and reacted early by developing the company in such a way that competitors will find difficult to grab the market place at first place. In this case, Dekko Accessories Limited has **low threat** in terms of new entrants in the market. But in order to keep the consistency of being the first mover in garment accessory sector, Dekko has to put a lot of effort in research and development sector. So that they can always be aware about the new entrants in the market and also, they can introduce new and innovative products to their customers.

➤ Threat of substitute products or services:

The threat of substitute products for Dekko Accessories Limited is **high**. Because there are so many sellers in the market who are providing the same products at low cost and most of the sellers are from foreign countries like India, China, Indonesia, and other places. Local buyers are getting products from China as they provide low cost for bulk order. Hence, China is one of the main threats regarding the substitute product. Because they provide quality garment accessory items at

cheap price in the market and that is why buyers prefer to buy accessory products from China even if it takes some time. Hence, the threat of substitute product is very high for Dekko Accessories Limited. However, DAL is now trying to upbring more regarding the quality of their products and mainly focusing on low cost. In this way, they can get attention of local buyers and also provide good quality products in the market.

> Bargaining power of suppliers:

Dekko Accessories Limited is one of major companies in Bangladesh which is providing the garment accessory items in local markets and at foreign markets at right time, at right place. Hence, most of the buyers are relying on their products. Besides, DAL has its own supplier platform as well. As a result, they have **high** bargaining power regarding their supplies. Buyers can get both the product and supply from one place. Moreover, all the buyers are highly reliable of their (DAL) source since they ensure right time delivery at right place and at right quantity. DAL can easily manipulate the price regarding their supply service and buyers have to accept that price. Furthermore, DAL offers best low cost supply service in order to get more customers both in foreign and local market. Also, to have competitive advantage over other suppliers, they follow best low cost supply service. As a result, buyers choose the best option which is taking supply from DAL. They also gets benefitted as the supply and product comes from one place. Hence, the bargaining power of supply for DAL is higher than others in this industry.

> Bargaining power of buyers:

Bargaining power of buyers indicates the ability of the buyer to choose the right product at their comfortable price. If the buyer have the advantage to manipulate price than there will be higher bargaining power and it will be opposite when buyers do not have the bargaining power much in the industry. For DAL, the bargaining power for them in order to get raw materials and other items for manufacturing, is **low**. Because most of their manufacturing machineries and raw materials come from European origin. Since they maintain high quality production procedures at their production process, hence they only rely on the European origin products. Moreover, DAL's dependance on buying quality products has given sellers the opportunity to set up the price as per their policy. DAL also get products from those sellers at a regular basis at seller's fixed price. Since the bargaining regarding the price of the materials or machineries are non-negotiable, hence DAL has less opportunity to control the price. In business to business market, this buyer bargaining

power is one of the major strengths and challenges that all industries have to deal with. Mostly, this power relates with the relationship with the buyer and seller. Hence, the more comfortable and healthy relationship Dekko Accessories have with other companies, the more the bargaining power remains in thier hand which is very good at this time.

> Rivalry among existing competitors

Garment accessory industries are flourishing rapidly in the local market as stakeholders have seen the opportunity of producing the own garment accessory items rather than purchasing from foreign markets. Hence, the rivalry is very **high** among the existing competitors in the market. However, during the beginning period in 1995, Dekko Accessories Limited has established a well build company. Also, they are one of the first companies to start producing garment accessory items in Bangladesh market. Hence, they have gained a good competitive advantage in that manner. As a result, among the other competitors they have got **highly** competitive advantage and strong position in the market. Moreover, their brand value also carries a strong message in the market. As most of the buyers already familiar with the group Dekko, hence, this giant organization's working performance are also trustable by the buyers. Hence, they can trust easily on Dekko Accessories Limited rather than other competitors. Furthermore, DAL has lots of competitors in the market. Since most of the garment factories have also found this gap in the market and realized the opportunity in this sector, hence, they are also competing with Dekko Accessories with their garment accessory items. There are several competitors in the garment accessory sector and some of the major competitor's list are given below:

- ➤ Asia Apparels Limited
- > Flint Accessories Limited
- > Jupiter Button Industries Limited
- ➤ Al-Muslim Group
- > F.I. Garment Accessories Limited
- > Haque Group
- RSS Accessories Sourcing & RSS Trade International
- Bismillah Label and Accessories Limited
- > MIR Enterprise

As the country becomes more modern and technology oriented, garment accessories in Bangladesh is also following the trend. For DAL, modern technologies are used in order to make the production process easier and to deliver the goods to its right customer at right time. So, by realizing the importance of modern technological advantage, DAL is also using European origin's state-of-the-art technology in their factory to keep their competitive advantage in the market and also to stay at the top position at garment accessory sector.

2.7.2 SWOT Analysis of Dekko Accessories Limited:

In order to understand a company's performance, SWOT analysis is one of the important aspects to acknowledge. In this way, company's position in the market and its performance can be evaluated. Hence, DAL's SWOT (Strength, Weakness, Opportunity, Threat) analysis is given below:

Strengths:

- 1. DAL has good competitive skill
- 2. First mover advantage in garment accessory sector
- 3. Wide range of product mix
- 4. Best quality products
- 5. Efficient amount of resources
- 6. Effective R&D sector
- 7. High quality manufacturing equipment
- 8. Providing the best quality products
- 9. Well reputed brand value
- 10. Emergence of green based products

Weaknesses:

- 1. Lack of employee motivation
- 2. Employee turnover rate is considerably high
- 3. Unable to respond quickly as per the market requirement
- 4. Relatively pricey
- 5. Improper flow of supply chain
- 6. Communication gap between different marketing groups

- 7. Relatively lower pay scale job
- 8. Negligence of maintaining lead time
- 9. Lack of technological advancement in management information system

Opportunities:

- 1. Proper installation of supply chain management system
- 2. New eco-friendly technological equipment for development
- 3. More growth in advertisement sector
- 4. Exploring the possibility of other backward linkage systems
- 5. Higher possibility to make the brand global
- 6. Establishing higher quality images for buyers to look after.
- 7. Exploring the alternative sources to get raw materials

Threats:

- 1. New entrants with more technological advanced equipment and strong political support.
- 2. Enhancement of low-cost foreign companies
- 3. Customs problem regarding legal factors
- 4. Uncertainty of bond license renovation
- 5. Improper management of LC regarding bank transactions with buyers and indemnification blocked
- 6. Bargaining power of buyer and supplier is increasing in the market.

2.8 Summary

Dekko Accessories Limited is one of the first mover organizations in garment accessory industry. Their journey had begun since 1995 and today they have almost 30,000 employers working in their organization. Under the supervision of the Chairman, Mr. Shahadat Hossain Kiron, and a former COO of Aarong and now as an active Executive Director of Dekko Accessories Limited, Mr. Abdur Rouf, the company has reached so many great successes including the "LEED Certification" and "ICA Certification". After discussing briefly about their management, marketing, operations, and information management system practices in their organization and by analyzing their competitive factors of the market, we can state the fact that Dekko Accessories Limited is a well-established and in a great position in the market.

The management policy of DAL is in a great shape under the supervision of Mr. Abdur Rouf, as he has taken so many new and innovative initiatives to make the company's management activities to run in an effective and efficient manner. Also, marketing practices are doing very well with all of its subsidiaries. Financial and accounting practices are also running well as per the quotation of the DAL's senior manager and their operations and MIS is running smoothly in order to keep the business running properly. With an effective relationship with the buyer, the marketing teams is doing an effective job for the organization. Furthermore, by controlling and maintaining the supply chain flow, the operations and management information system is providing extraordinary outcomes to this organization. Due to the first mover advantage in garment accessory sector and the value of their brand, Dekko Accessories Limited has reached tremendous growth and success in the market. In conclusion, we can say because of the facts that Dekko Accessories Limited has got a strong position in the market as a market leader for future RMG garment accessory industries.

2.9. Recommendation

DAL has been operating its business successfully for the past few decades. However, there are few recommendations that can carry the organization to a greater success in future. Recommendations are: -

- They need to embrace the proper supply chain methods in order to make the manufacturing and supplying process easier.
- They need to focus more on low-cost and best quality product assurance to enrich buyer's trust.
- They also need to focus more on human resource policy in order to reduce the turnover rate.
- Employee motivation and necessary pay scales need to be set up for DAL's employers.
- They need to focus more on technological advancement and bring out the best technological equipment and human experts to be more efficient and effective.
- Dekko Accessories Limited also need to focus more on their weaknesses and threat in order to overcome those challenges.

Chapter 3

Impact on Green Design-Based RMG Factories of Bangladesh in 21st Century from the Perspective of Dekko Accessories Limited

3.1 Introduction

Bangladesh is developing rapidly with various developing infrastructures. It has been growing through various development projects, urbanization, industrialization, and even through technological factors. Bangladesh has reached so many great successes in recent years and RMG sectors have a great impact behind from all these successes. Since almost 80% of its total export earnings come from RMG sector and has earned 31.45 billion USD from the RMG exports during the 2020-21 fiscal year ("Bangladesh RMG Industry's Robust Growth and Challenges – Business Inspection BD", 2022). However, along with the development factors there is also a major challenge that is related which is Environmental Pollution. Because of unplanned industrialization, imbalance between the development projects and environment protective factors, extensive wastage and many other environmental degradation issues, the living possibilities of human and other animal lives are subsiding day by day. According to the World Air Quality report the air quality of Bangladesh has become the worst in the world and in 2020, Dhaka had become the second most polluted cities in the world. So, in terms of mitigate this huge problem, the impact of green design based infrastructures is highly necessary in every projects. Since, the development is meant to improve our standard of living, therefore environment should always be prioritized over other factors. Furthermore, in this 21st century RMG sectors plays a huge role in terms of providing economic benefits to this country. So, we cannot think of stopping the development of this sector rather we need to balance between the development and environmental issues.

3.1.1 Problem Statement

RMG factories in Bangladesh is one of major economic development sector in Bangladesh. Bangladesh's most of the export earnings come from this sector. So, it has huge impact in Bangladesh and its development based on modern century is necessary to understand. However, these RMG factories also causes environment problems since waste management, chemical dissolve system and human workforce development factors are not properly maintained by the

garment owners. The main focus of this study is to acknowledge the impact of these problems from broader perspective and to mitigate this problem green factory's impact in Bangladesh are also explained with proper reference.

3.1.2 Literature Review

I have designed my project part based on the topic - 'Impact on green design-based factory of Bangladesh in 21st century from the perspective of Dekko Accessories Limited'. Moreover, I have showed some previous literatures in order to support my project. Based on these following literature parts, I am going to discuss the finding and analysis separately with proper references.

3.1.2.1 Environmental degradation in Bangladesh

In Bangladesh, the industrial sectors are blooming rapidly but due to unplanned industrialization, it is bringing the adverse impact on natural resources as well (Ruba, Chakma et al., 2021). Bangladesh has lost around 8000 hectors of farmland due to environmental degradation factors like industrialization, infrastructure development and other unplanned development factors (The Financial Express, 2019). Behind these environmental degradation factors, textile dying industries are also correlated. Since every year this industry generates 113.72 tons of solid waste and 99.75 million cubic meters of liquid waste (Green DWJG Consultant Report, 2010). Hence, environmental degradation is increasing day by day in Bangladesh. As per the recent report from the Daily Star, it has been reported that Bangladesh's average annual PM concentrations is 77.1 micrograms per cubic meter (mcg/m3) of air whereas it should be 2.5 micrograms per cubic meter of air according to WHO (World Air Quality Report 2020: Bangladesh most polluted, 2021). Hence, it is high time to realize this problem and take necessary steps in order to reduce the degradation.

3.1.2.2 Importance of green factory

The demand of green garment industrialization to different stakeholders is unspeakable as well as it is a complete initiative to enrich sustainable industrial growth (Ferdousi Aziz, Sultana & Yasmin, 2020). Although it needs proper industrial progress in green garment factory because it incurs huge, fixed cost on investment and technical challenges that will put factory in a huge challenge, but it will be risk worthy if the measurements which are taken are implemented properly.

3.1.2.3 Uses of energy resources

Bangladesh's RMG sectors are running through some major energy sources like natural gas, power grid and diesel power. These natural resources are the source of supplying energy to factories in order to operate businesses (Kaizer, 2020). Furthermore, the green based factories are re-using the generator gas which are exhausted in order to run bulky machineries (Kaizer, 2020). Thus, it decreases the use of high energy (Kaizer, 2020).

3.1.2.4 Usefulness of sustainable energy uses are promoted

Most of the energy resources are used from solar in green garment factories (Kaizer, 2020). Bangladesh gets around 4 to 5 Wh/m² from the sun (Alauddin, 2014). This will reduce the use of current voltage which ultimately reduces the uses of energy resources. Thus, sustainability are being promoted.

3.1.2.5 Social performance

Importance of green based factories in social aspects is very necessary as it increases the life expectancy of human health and also bring fresh air in the environment. Through green factory system, economic growth as well as employee benefits are supported (Kaizer, 2020). Bangladesh has highest opportunities and people's interest in order to use the renewable power energy in RMG sectors (Bhuiyan, 2017). Hence, the importance of green design based factories are unimaginable for Bangladesh's sector.

3.1.3 Research Objectives

Main Objective:

The main objective is to acknowledge the impact on green design based RMG factories of Bangladesh in 21st century from the perspective of Dekko Accessories Limited.

♣ Specific Objectives:

1. To find the impacts on green garment factories in productivity of Dekko Accessories Limited

- 2. To find the influence of green garment factories on the development of global environment in an organization related to 21st century's perspective.
- 3. To ensure that green based factories are the future uplifters for Bangladesh in RMG sectors.

3.1.3.1 Research Questions

- 1. What are the impacts of green garment factories on the productivity in Dekko Accessories Limited?
- 2. What are the impacts that a green factory holds in order to develop the environment globally in 21st century?
- 3. Are green based factories the future uplifters of Bangladesh in RMG sectors?

3.1.4 Significance

The impacts of green design based RMG factories of Bangladesh in 21st century is vast and its impact in the environment is huge. At, Dekko Accessories Ltd. the impact can also be seen as stakeholders give special attention to this company because of its green development practices. The effectiveness of green based garment factories is very important since, it reduces the air pollution problems from the environment. Also, the way the green factories can mitigate the problem is very important to learn from Bangladesh's perspective as the environment pollution is increasing day by day in this country. Through this study, we can bring a positive impact towards the society regarding the impact of green based factory in Bangladesh. Also, the role that Dekko Accessories plays in order to become the first ever garment accessory industry in the world who has earned the LEED certification in green factory. This will encourage the other stakeholders to follow the same path as DAL to become green factory so that the environmental degradation can be reduced.

3.2 Methodology

The research method for this project is mixed method and the research design is conclusive. Under conclusive research design, I have focused on descriptive research technique since the design I have used in findings and analysis is based on cross-sectional design. Furthermore, I have followed the inductive approach in my project part since, I have collected various data at first and then based on the data I have developed my theory. Besides, during the data collection process, the probability sampling techniques have been used. Since this research is wholly based on previous literature

reviews and previous researcher's data and analysis, and primary data analysis so the study basically focuses on simple random sampling methods. I have focused on mixed method research which means I have focused on both qualitative and quantitative research. For the research, both primary and secondary data are collected. Primary data had collected from my line manager and another company's General Manager. Also, I have collected primary data from people for my research. Moreover, the secondary data are collected from different journals, newspapers, articles, magazines and from various internet sources.

Target Sample

The target populations for this study are:

- Garment labors
- Society's people
- Key executives

Who are the sample?

Basically, I have collected samples from DAL's line manager, a reputed company's GM and from some random people to understand how they have been affected by environmental problems and what are solutions they can think. Since my overall study is related to understand the impact of green garment factories to human life, hence, I have collected data from random people, line manager regarding their green practice and from GM regarding his operational functions.

Sample Size: In order to conduct my research, I have collected around 28 samples and for that I have followed the simple random sampling method.

3.3 Findings

This whole project is focused on the impact of green garment factories in Bangladesh in 21st century's perspective. There have been lots of changes in environmental condition after the rising of green garments factories in Bangladesh. The project's main objective is to find that impact that has created a diversified appearance in the country. In order to find the impact, we need to be more specific regarding what kind of impact we are discussing about and what are the impacts and future solutions it upholds. Hence, through findings and analysis of the specific objectives, we can understand more deeply about the impact of green design-based garment factories in Bangladesh.

3.3.1. Impact of green garment factories on the productivity

Green garment factories are basically the factories that practice eco-friendly and sustainable environment in an organization to ensure human healthiness and sustainable environmental growth in a country. The impact of green garment factory is vast as some of the findings below indicates its necessity:

Firstly, Green garment development is beneficial for a factory because it increases productivity, innovation and also increases the economic growth (Daily Sun, 2022). Manufacturing process is one of the factors that has changed due to the establishment of green garment factories. Compared to the early manufacturing process when green garments were not available, today's green design based factories are more advanced and sustainable. Efficient uses of resources, effective management of waste disposal, adaptation and mitigation process of climate change and appropriate management of factory chemicals which are hazardous for environment is the implications of green garment factories (Daily Sun, 2022). A garment's productivity has been changed after the establishment of green garment factories. People have become cautious about the environmental degradation problem and have taken necessary actions in order to prevent this huge problem. Factories are now focusing to produce products with green design-based equipment whereas before, the factories have used machineries and harmful chemicals. Hence, green garment factories have impacted to change the manufacturing process and has given a new dimension in the production.

Secondly, one of the major impacts of green garment factories is <u>attracting foreign buyers</u> as most of the buyers want to invest on the sustainable growth businesses. By focusing on green garment productivity, stakeholders can ensure the long term growth of their business. as a result, buyers also feel interest to get products from those stakeholders. In this way, foreign market's attention to Bangladesh's local markets increases. According to a news of Daily Star (2022), Bangladesh already have 82 green garment factories which have been LEED certified by the United States Green Building Council (USGBC). Hence, buyers are interested to buy products from this country.

As a result, economic development is growing rapidly in this country. Therefore, impact of green garment development in order to increase factory revenue and growth is noticeable.

Thirdly, it brings better social life for human because green garment factories ensures human safety and workable environment in the factory. This is one of the most important elements to consider since, human workforce is the major source of productivity in a garment sector in Bangladesh.

3.3.2. Influence of green factories on the global development in 21st century

There are many influencing factors in green factories which have enhanced the global development related to environment. Before 21st century, the environmental condition is different but during 21st century, green development practices have been flourishing rapidly. Two major findings are focused during the study of this specific objective. These are:

- 1. Influencer's impact regarding green garment development is one of the findings in this project. Optimum energy consumption, rain water harvesting, ensuring environmental quality of indoor organization are the major influencers.
- 2. Comparative analysis regarding LEED certified factory is the way of acknowledging the impact of green industries for global development.

3.3.3. Green garment factories can uplift the RMG industries in future

RMG industries are flourishing rapidly in our country. Global demand for clothes is rising every day. As a result, the demand for Bangladeshi garment industries are at top level. However, due to increasing level of garment sectors in Bangladesh, many factories are producing products without even thinking about the environmental damage. For instance, to produce growing cotton pesticides are used, toxic chemicals are used for manufacturing process and mostly, a vast number of natural resources are used for energy sources for garment production. These eventually will reduce the energy resources of Bangladesh and the wastage and pollution which are coming from this garment production sites is will cause a great harm for the living people in Bangladesh. Hence, in order to reduce the negative impact of garment industries and also to continue producing garment products for economic growth, there is no other way than establishing green design based factories in Bangladesh. During the study for the project, I have come up with two finding which indicates that green design-based factories are the future leaders in RMG sector.

The findings are:

- 1. Buyer's major interest on green garment factory's products
- 2. Government's control to reduce the environmental degradation problem by telling the stakeholders to maintain environment sustainable business procedures.

3.4. Analysis

3.4.1. Analysis of the impact of green garment factory on the productivity

3.4.1.1. Comparative analysis of manufacturing process in RMG factory- Before and After condition of green garment factories:

Garment industries are flourishing in Bangladesh since, it is following the trend and making its progress according to the market demand. Since buyers are realizing the impact of green garment factories and realizing the importance of reducing environmental degradation, so they communicate with the companies who follow green garment practices. In order to maintain human safety, enhance environmental protection and proper sustainable growth, the manufacturing process of most the garment factories have changed its dimension to establish green design-based factories. Installing machines that are eco-friendly, waste manageable and destroying harmful chemical after the use of its are some of the factors of garment manufacturing process. Besides, due to green design-based factories, the production rate has increased drastically.

At KDS accessories limited, the operational performance had a great impact during the year of 2015-16 and during the year of 2020-21. Although, because of Coronavirus pandemic, the production process was affected heavily but still they were able to pull out the operational process successfully in order to fulfill the delivery.

Table No. 1: Operational Performance of KDS Accessories Ltd (KDS Accessories Annual Report- 2015-16)

Particulars	Unit	Installed	1 st January 2015 to 30 th June 2016	
		Capacity	Actual Production	Capacity Utilization in (%)
Button	GG	540,000	245,131	45.39%
Carton	Pcs	38,250,000	34,163,484	89.32%
Label	Pcs	263,946,312	139,301,673	52.78%

Result Analysis: KDS accessories limited practices normal manufacturing process in 2015-16. Hence, their production capacity is low. They did not start practicing green design-based manufacturing process back then. As a result, productivity regarding manufacturing process is less as we can see from the above table.

Table No. 2: Operational Performance of KDS Accessories Ltd (KDS Accessories Annual Report- 2020-21)

Particulars	Unit	Installed	1 st July 2020 to 30 th June 2021	
		Capacity		
			Actual Production	Capacity Utilization
				in (%)
Button	GG	360,000	108,741	30.21%
Carton	Pcs	30,000,000	19,370,444	64.57%
Label	Pcs	175,964,208	51,629,786	29.34%

Result Analysis:

During the year of pandemic in 2020-21, because of green development practices KDS accessory's production capacity had increased. Although due to pandemic, capacity utilization was not

satisfactory, but the installed capacity was increased. Hence, in future, there will be more utilization of the capacity at that time. This was possible due to the practice of green garment factory. Because of bringing green design-based machineries and raw materials to make accessory products, the production capacity had enhanced and thus, more productivity will be incurred in future.

On the other hand, At Dekko Accessories Limited, manufacturing process is also green factory based. As a result, they have high production capacity in accessory manufacturing process. Dekko's green design-based manufacturing process is shown below:

Corozo Button:

Corozo is basically the fruit of a palm tree that grows wild in Peru, Colombia, Ecuador, and Panama's lowland rainforests. Corozo is a 100 percent natural product with a hard resin-like substance. It may only be gathered after the tree has fallen. Otherwise, the Corozo is insufficiently powerful to produce buttons. There is no other button that is as suitable as Corozo, it can be eaten or drank while the fruit is still fresh and young. Furthermore, Dekko Accessories Limited is Bangladesh's only Corozo Button manufacturer.

Production Capacity: 300 Great Gross/day



Figure-3: Corozo Button

(Retrieved from:

https://www.dekkoaccessoriesltd.c
om/view-products/1)

Recycled label

Recycled labels are manufactured from recycled imported yarn, which is GOTS, RCS, and GRS certified. Dekko also includes TC in their products. The Global Recycle Standard (GRS) is a voluntary product standard for tracking and validating the recycled material of finished goods. The standard address traceability, environmental principles, social requirements, and labeling across the entire value chain. Moreover, GOTS is the most important organic fiber processing standard. GOTS is the gold standard sustainable textile processing of organically produced fibers (such as hemp).

Three types of labels are manufactured in DAL:

- 1. Care Lebel
- 2. Woven Label
- 3. Printed Label
- 1. Which manufactured product do you prefer? 28 responses



Figure-5: Product preference



Figure-4: Recycled Label

(Retrieved from:

https://www.dekkoaccessoriesltd.com/view-products/1)

The Green Design-Based ProductNon Green-based Product

Interpret: In my survey, I have asked that, whether people would like to consume products that are manufactured in green design based process. 28 responses have responded positively that they would prefer green design-based products.

2. Do you think effective green practices in manufacturing process can increase the productivity rate?

28 responses

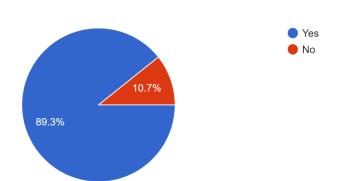


Figure-6: Effectiveness of green practices

Interpret: I have also tried to find the effectiveness of green practices on productivity rate and 89% of the respondents have said green manufacturing process can increase productivity.

3.4.1.2 Analysis of buyer's impact in green garment factories

3. Are you familiar with the Rana Plaza tragedy in April 2013?
28 responses

Yes
No

Figure-7: Rana Plaza Incident

Interpret: 28 respondents have known about the Rana Plaza tragedy which was occurred due to construction default which can be minimized by practicing green design-based factory construction.

4. "Green design based factory was the turnover point for stakeholders after the Rana Plaza tragedy as buyers have started to gain faith again in Bangladesh in RMG sectors."

28 responses

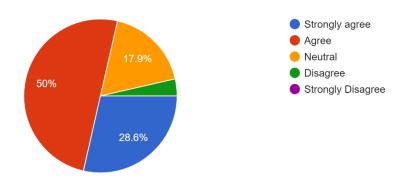


Figure-8: Turnover point

Interpret: 50% of the respondents have agreed and 29% have strongly agreed that green design-based factory establishment in Bangladesh was the turnover point after the tragedy of Rana Plaza incident.

Bangladesh's garment products which were exported in December 2021 was worth USD 3.8bn ("Future bright for RMG sector after record year", 2022). Buyer's trust and loyalty towards RMG industries in Bangladesh has taken the industry to a brand new level. As a result, the contribution toward GDP by RMG sectors is around 11-12 percent ("Future bright for RMG sector after record year", 2022). Because of green development practices in the factory, buyers have trusted to get their products from these sectors. Buyers want to get their products from the organization where environmental problems are less and where human safety and security has always been prioritized. Green based factories ensures this practice and as a result, foreign buyers want to get their products from Bangladesh's green garment factories. Hence, by ensuring green practices in the factory, the revenue and growth can be sustained.

3.4.1.3 Analysis of improvement of human workforce and its impact on factory

One of the most competitive advantages in Bangladesh's RMG factory's growth is the labor workforce. Because of low-paid workforce, RMG factories in Bangladesh can hire more labor to complete the task. There are many labors in this country who like to work under low pay scale rate but still want to work in this industry as they are experienced about this type of work. RMG owners are also facilitating with other benefits to their labors so that they can work more for them. They are providing fringe benefits to their employers so that they get motivated to work in their factory. Also, owners are taking human safety measurements very cautiously and they are doing it by making green design-based factories. As a result, labor's work environment has improved, and it eventually has impacted the factory to grow more.

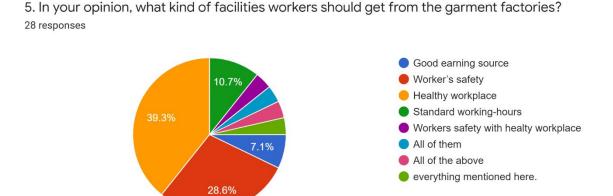


Figure-9: Human safety and green development practice

Interpret: Among the people, 39% of the people have suggested that healthy workplace is important for garment workers and almost 28% have suggested all of the green based factors are important. So, in order to make the place healthy and environment friendly, green practice is must for any factories.

Dekko Accessories Limited follows all these green development practices and as a result they have got the competitive advantage in garment accessory industry in Bangladesh. As a result, their productivity level is rising every year with a proper sustainable growth.

3.4.2 Analysis of the influencing factors in green garment factories from 21st century's perspective

3.4.2.1 Analysis of the sources of green factories

Factories rely on the captive power of energy resources in order to continue the supply power. In green project, factories use exhaust gas of generator to re-use for other machines. For instance, exhaust gas boilers and absorption chillers are the optimum use of exhaust gas (Battacherja, P. et al., 2020). Also, green factories practice rain water harvesting in their factory instead of ground water system. In this way, sustainable product growth and environmental safety can be ensured (Battacherja, P. et al., 2020). In addition, indoor environmental quality is also a major aspect in green development practice. This ensures a healthy workplace for the workers so that they can give maximum output for the company. In green projects, buildings are made of low-emitting materials (Battacherja, P. et al., 2020). Therefore, it ensures a comfortable environment in the organization. Hence, by analyzing the above factors, we can acknowledge the influence that green factories have on the global development from a green design based organization's perspective

6. "In green design-based factories, there are less carbon emission which contributes to improve the global development."

28 responses

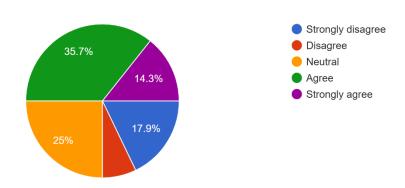


Figure-10: Factors that effect to improve global development

Interpret: In my survey, there are 36% respondents who have agreed that if there are less carbon emission in environment than it will be more beneficial for the people. Green design-based factories ensure to use less carbon emission and as a result, it enhances a healthy environment globally.

7. In your opinion, what are factors that enhances sustainable development in the environment? ^{28 responses}

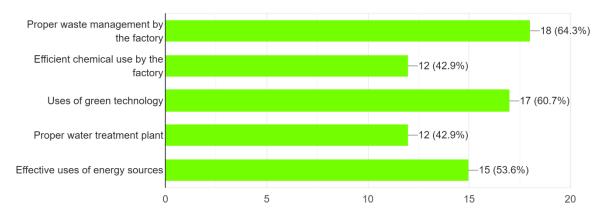


Figure-11: Factors that enhances sustainable development

Interpret: In my survey, I have also asked for people's opinion regarding what are the factors that they think is important and effective for sustainable development. The figure above indicates that almost each green design based factors are effective for sustainability.

3.4.2.2 Comparative analysis of green factories in Bangladesh regarding environmental development

Different organization's green development practices according to LEED certification are given below in the table:

Table No. 3: Scorecard of LEED Certified factories

Category	Dekko Accessories Limited	Envoy Textiles Limited (Platinum Score)	Bay Creation Limited (Gold Score)	Nasa Hitech Style Limited (Gold Score)
Sustainable				
site	23/26	20/26	24/26	22/26
Water				
Efficiency	10/10	14/10	10/10	13/35
Energy and				
atmosphere	16/35	16/35	13/35	13/35
Material and				
resources	4/14	10/14	5/14	6/14
Indoor				
environmental				
quality	5/15	11/15	4/15	6/15
Innovation	5/6	5/6	6/6	4/6
Regional				
priority credits	4/4	4/4	4/4	4/4
Total Score	67/110	80/110	71/110	65/110

Source: U.S. Green Building Council (2019)

From the above table, we can analyze the fact that green development practices is necessary to develop the global environment and Bangladesh's RMG factories. Because it enhances sustainable environment and thus, provides more opportunities to live a healthy and safe life.

3.4.3 Future prospects of green garment factories:

3.4.3.1 Methods of attracting buyers

Buyers always have a negative impact regarding child labor, waste disposal issue, safety issue, and chemical use (Ahmed, A., 2017). They try to avoid these companies so that their reputation do not get harm and also, they can contribute to minimize the risk of these issues by not purchasing from those negative stakeholders. Also, a number of studies have indicated that, in global context, consumers are becoming more conscious about the problem. As a result, they are determined to

sacrifice their own personal interest in terms of money and will pay more for the products that are eco-friendly and socially responsible ("Green industrialization is taking over Bangladesh RMG sector, 2017).

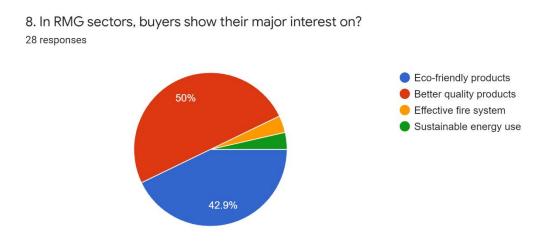


Figure-12: Buyer's major interest

Interpret: Buyers show their major interest on eco-friendly and better quality products as 43% and 50% respectively. According to the responses, green designed factories ensure greater quality products and eco-friendly products. So, we can state the fact that buyers will pay a good interest if they find both these services from one company.

Hence, in order to attract new buyers and to keep a good relationship with the existing buyers, green design-based factories is important to build. Although the cost of building green garment factory is 10-20% higher than usual garment factory but it will eventually pay back when it will reduce the energy cost from saving, ensures worker's safety and bring positive impacts in consumer's mind (Alauddin, M., 2014). Thus, buyers will feel attracted to buy products more from green garment factories and eventually it will increase the profitability and growth of such factory. As a result, it will become the future market leaders in RMG industries in Bangladesh.

3.4.3.2 Government initiatives for green garment factories

Government has also understood the impact of green development practices in an organization. Since most of the export earnings are coming from RMG sectors, Government pays special attention to this sector. Hence, they have taken some role in order to develop green industries in Bangladesh.

9. In some stakeholder's opinion, the price range of raw materials used in green factories are very high. How do you think it should be controlled by the Government?

28 responses

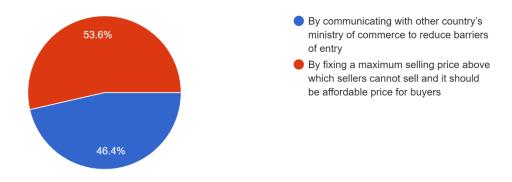


Figure-13: Government's impact

Interpret: 53% of the respondents have said that fixing selling price by the government is an indicator of sustainable growth of RMG industries. Also, 46% on communication development between two country's commerce ministry departments will ensure a sustainable growth of RMG industries in Bangladesh. Hence, Government's role to this green garment factories the future leader of RMG industry is essential.

Table No. 4: Role of Bangladesh Government for green development

Sectors	Initiative Factors		
Bangladesh Bank	Formulation of policies and governance, green		
	finance introduction, consumer awareness,		
	training employees, and green events		
Sustainable and Renewable Energy	Coordination and maintenance among		
Development Authority (SREDA)	different organizations to work on green		
	technologies, capacity enhancement like		
	manpower, logistics, funds etc.		
Planning Commission	Inter-sectoral coordination among the related		
	ministries, resource allocation for		
	implementation		
Finance Division	Preparing, analyzing, implementing fiscal		
	policies, budgets-functions and allocating		
	fiscal initiatives		
Economic Relations Division	External support for the development in socio-		
	economic sector, securing green finance from		
	international sources.		

Source: Shakil et al., 2014

So, from the above table, we can analyze the fact that Government has taken various initiatives to make the industries green based. Hence, we can state the fact that, green garment factories are the future uplifters since, Government's full support and buyer's full attention is related with this sector.

3.5. Summary and Conclusions

Green garment factory is an important and necessary factor to consider developing a sustainable environment in the country. Bangladesh is already suffering from various environment degradation problems. So, in order to minimize the problem, the best alternative way is to establish green garment factories. Even in 21st century, Bangladesh has been considered as one of the most polluted countries in the world because of its environmental condition. The environmental

degradation is causing living problem to human and their life expectancy growth is decreasing eventually. Green garment factories on the other hand can solve this problem since, it indicates green based manufacturing process to reduce waste and pollution. Further, it attracts buyers more and as a result, economic growth incurs more. Thus, green design factories can uplift the global development of the environment. Government also provide full attention to this factor. Hence, it is high time to take necessary steps to bring the sustainable environmental condition back and make the country livable for its people by establishing green garment factories.

3.6. Recommendations

Impact of green design-based factories is huge in 21st century. People would like to live in the society where environmental condition is peaceful and livable. So, importance and its impact on the society is vast. Regarding the green garments factory installation and its impact, I have provided some recommendations that can be beneficial for the organization:

- Overall capacity needs to be increased. Regarding waste management and chemical disposal, the capacity is very limited for a factory. Dekko Accessories along with other factories need to enhance their capacity more to reduce environmental wastes.
- Dekko Accessories Limited needs to focus more on the collaboration and good relations with government in order to become future leader in garment accessory industry.
- ➤ Other factories need to be more like Dekko Accessories Limited by admitting themselves in a LEED certified factory.
- Financial benefits should be given to the owners who are practicing green garment factors in their organization. Thus, other factories will also become motivated.
- ➤ Green technology expert human workforce need to be increased through green development training, and practices. Dekko Accessories has very limited human experts for green factories. Be increasing this number, they can be able to hold a strong position in the market.
- ➤ For buyer's motivation and foreign investment in this sector, more green design based factories can be advertised through different media so that it attract more buyers in this sector.

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Appendixes:

Questionnaire

The following is a questionnaire on the topic titled "Impact on Green Design-Based RMG Factories of Bangladesh in 21st Century from the Perspective of Dekko Accessories Limited". This survey basically tries to identify and assesses the impact of green design-based factories in Bangladesh in 21st century since, environmental challenge is one of the major factors that Bangladesh have to deal in this era. For the survey, I have taken some responses from Dekko Accessories Line Manager, one of the GMs of a reputed garment factories and from random people to fill up this questionnaire. The survey in intended for academic purpose along with the fulfillment of the successful completion of my internship report.

- 1. Which manufactured product do you prefer?
 - a) Green design based product
 - **b**) Non Green design-based product
- 2. Do you think effective green practices in manufacturing process can increase the productivity rate?
 - a) Yes
 - b) No
- 3. Are you familiar with the Rana Plaza tragedy in April 2013?
 - a) Yes
 - b) No
- 4. Green design based factory was the turnover point for stakeholders after the Rana Plaza tragedy as buyers have started to gain faith again in Bangladesh in RMG sectors.
 - a) Strongly Agree
 - **b**) Agree
 - c) Neutral
 - d) Disagree
 - e) Strongly Disagree

- 5. Green design based factory was the turnover point for stakeholders after the Rana Plaza tragedy as buyers have started to gain faith again in Bangladesh in RMG sectors.
 - a) Good earning source
 - **b)** Worker's safety
 - c) Healthy workplace
 - d) Standard working-hours
 - e) Others
- 6. In green design-based factories, there are less carbon emission which contributes to improve the global development.
 - a) Strongly Agree
 - b) Agree
 - c) Neutral
 - d) Disagree
 - e) Strongly Disagree
- 7. In your opinion, what are factors that enhances sustainable development in the environment?
 - a) Proper waste management by the factory
 - **b**) Efficient chemical use by the factory
 - c) Uses of green technology
 - **d)** Proper water treatment plant
 - e) Effective uses of energy sources
 - **f**) Others
- 8. In RMG sectors, buyers show their major interest on?
 - a) Eco-friendly products
 - **b)** Better quality products
 - c) Effective fire system
 - d) Sustainable energy use
 - e) Others

- 9. In some stakeholder's opinion, the price range raw materials used in green factories are very high. How do you think it should be controlled by the Government?
 - a) By communicating with other country's ministry of commerce to reduce barriers of entry
 - **b)** By fixing a maximum selling price above which sellers cannot sell and it should be affordable price for buyers
 - c) Others