

INTERNSHIP REPORT

ON

“POST OFFER ANALYSIS AND EVALUATION OF SSG”

PERIOD: JANUARY' 16 TO JUNE' 16



Inspiring Excellence



Date: 7 December, 2016

INTERNSHIP REPORT
ON
“POST OFFER ANALYSIS AND EVALUATION OF
SSG”

PERIOD: JANUARY' 16 TO JUNE' 16



Date: 7 December, 2016

INTERNSHIP REPORT
ON
“POST OFFER ANALYSIS
AND EVALUATION OF
SSG”

PERIOD: JANUARY'16 TO JUNE'16



Prepared For

Dr. Salehuddin Ahmed
Professor
BRAC Business School
asalehuddin@bracu.ac.bd
BRAC University

Prepared By

Md. Mehdi Hasan Anik
ID: 14364068
Master of Business Administration
BRAC Business School
BRAC University



December 7, 2016

Dr. Salehuddin Ahmed
Professor
BRAC Business School
BRAC University

Sir,

The report at your hand is on **Post Offer Analysis and Evaluation of SSG (Super Star Group) that period covers to January'16 to June'16**. I have prepared this report as a part of my internship program. While preparing this report, I have tried to follow your instructions.

I believe my report contains information help you to make a clear recognize about the Offer effectiveness by analyzing different secondary sales data, offer costing, industry analysis and interpretation. I really enjoyed doing such a challenging and analytical internship report. If you have further queries regarding this paper, I would be great to keep myself stand by whenever you ask for it.

Finally, I express my gratitude to you for giving me a nice opportunity to work on this report, which I have considered as a great chance for me to develop my analytical skills.

Sincerely yours,

.....

Md. Mehedi Hasan Anik
ID: 14364068
Master of Business Administration
BRAC Business School
BRAC University

Student Assertion

I hereby announce that the extensive study entitled

“Post Offer Analysis and Evaluation of SSG” The Period Covers to: January’16 to June’16”

[Conducted on behalf of **Super Star Group (SSG)**. UCEP Cheyne Tower (3rd Floor)
25 Segunbagicha, Ramna, Dhaka-1000]

Prepared in partial accomplishment of the requirement for the award of the degree in

MBA

From

BRAC University

Is my original work and not put forward for the award of any other degree/diploma/fellowship or other similar designation or accolade.

.....

Md. Mehedi Hasan Anik

Date: 7/12/2016

Certificate of Approval

The internship report of

Md. Mehedi Hasan Anik

ID # 14364068

From

**MBA
BRAC Business School,
BRAC University**

Titled

“Post Offer Analysis and Evaluation of SSG” Periods: January’16 to June’16

[Conducted on behalf of **Super Star Group (SSG)**. UCEP Cheyne Tower (3rd Floor)
25 Segunbagicha, Ramna, Dhaka-1000]

Is approved and is suitable in eminence figure.

.....

Dr. Salehuddin Ahmed
Professor
BRAC Business School
asalehuddin@bracu.ac.bd
BRAC University

Acknowledgement

A single individual cannot achieve a noble objective. I am indebted to a number of persons for their kind advice, suggestions, directions and co-ordination that has enabled me to have an experience in dynamic environment of electrical and electronics industry and ultimately to prepare this report.

At first, I convey my gratitude to the Almighty for giving me the ability to work hard for preparing this report. This work is a synopsis of my recent study on “Post Offer Analysis and Evaluation of SSG.” as a part of internship program.

The program has been very challenging, analytical as well as interesting to me. I have received help and active co-operation from the entire executives and managers of Internal Audit Department, Product Development, Offer Development, IMS and Costing team of SSG. I was happy there working as because of friendly environment. I would like to thanks to all SSG family to give me the opportunity.

And Finally, I would like to convey my gratitude to my respectable teacher who guided me to prepare this report, my internship supervisor, Dr. Salehuddin Ahmed. His guideline, reporting procedure, whether you will go for descriptive report or analysis etc. all sort of guideline and advice helps me to complete this internship program and this report nicely.

Table of Content

Chapter	Part	Page
	Executive Summary	i
	Acronyms	ii
Chapter 1	Introduction	1
	1.1 Origin of the report	2
	1.2 Objective of this study	2
	1.3 Methodology	3
	1.3.1 Type of Study	3
	1.3.2 Type and Source of Information	3
	1.3.3 Sampling Plan	3
	1.3.4 Data Collection Process	3
	1.3.5 Research Instrument	4
	1.4 Scope of the report	4
	1.5 Limitations	4
Chapter 2	Organizational Overview	6
	2.1 Background	6
	2.1.2 Vision, Mission & Values	7
	2.2 Ownership Structure	7
	2.3 Companies and Departments	8
	2.4 Product Category	9
	2.5 Business Units	12
	2.6 Awards & Achievements	15
	2.7 Corporate Responsibility	17
Chapter 3	Analysis of Offer	18
	3.1 Different Periods Sales Comparison	19
	3.2 CFL Special Offer Analysis	22
	3.3 GLS Special Offer Analysis	24
	3.4 PC Special Offer Analysis	26
	3.5 GSS & CB Special Offer Analysis	28
	3.6 Offer Cost Optimization (Cost vs. Sales Analysis)	29
Chapter 4	Findings and Recommendations	33
	4.1 Findings	34
	4.2 Recommendation	37
	4.3 Conclusion	38
	References/Bibliography	39

Executive Summary

There are lots of electrical manufacturing companies operating in Bangladesh. Among all of the companies SSG is the most popular company for their better value and quality of product providing to customer. SSG is now the leading electrical and electronics manufacturing in the country with more than 350 distributors, around more than 200 dealers all over the country. SSG has also generated direct and indirect employment for a large number of people over the years. Still it is considered that the SSG is in growth stage. Financially the SSG is the highest revenue earned company among the lighting manufacturing industry. With this report mainly focused on the different offer analysis and their evaluation through standard and company policy technique to evaluate the offer for effectiveness and ineffectiveness. And with this analysis the cost of offer is also analyzed for better identifying effectiveness and ineffectiveness.

A sustainable business and mission requires effective planning and business management through market analysis. Post Offer analysis and evaluation is a useful management tool that will improve management understanding of current sales trend and next movement for the market over time, and provide key indicators of organizational performance. Managers will use this techniques to pinpoint strengths and weaknesses from which strategies and initiatives can be formed for the further/upcoming offer to capture the market.

So I do believe overall the report is contained about full of information about offer analysis and evaluation techniques. Since all offer has been analyzed with very deeply and in different angle which will give 360 degree concept of the offer whether it was effective or ineffective. I have also analyzed cost versus sales per 100 unit which give idea how one offer is incurring the cost on against per Tk 100 sale.

Acronyms

Abbreviation	Description
SSG	Super Star Group
CFL	Energy Saving Lamp
GLS	Tungsten Bulb
PC	Electrical Accessories
GSS	Gang Switch (electrical Accessories)
CB	Circuit Breaker
LED	Light-emitting diode
TTL	Total Sales

Chapter 1

Introduction

Origin of the Report

Objective

Methodology

Scope of the Report

Limitation

Introduction

1.1 Origin of This Report

SSG launched its Tungsten Bulb (Super Star Bulb) in 1992 and since then has become the largest electrical and electronics manufacturing especially in the lighting and electrical accessories sector in the country. The company is continuously improving and enhancing her market share.

The report is titled “**Post Offer Analysis and Evaluation of SSG.**”. The research is done as a part of the MBA internship program Fall, 2016 of BRAC Business School, BRAC University. The study has been carried out in Super Star Group (SSG) under the direct supervision of respective authorities within a 10 week internship attachment period.

The report covers an elaborate analysis on the different Offer that offers to traders or consumers of SSG. SSG has taken different initiative steps to increase their revenue. The analysis is based on the immediate past data (January’16 to June16) and trying to find out the revenue condition of this company. I have analyzed different offer and found out the presence revenue and cost and profit condition of this company but there is a limitation to measure overall financial performance of this company. We will be able to know how the offer that has been offered last six month, works for boosting up the revenue from the previous one.

1.2 Objectives of This Study

Broad Objective: The objective of the study is to analysis and evaluation of different offer of SSG in the period of January’16 to June’16.

Specific Objective: The specific objectives are given below-

- ❖ To measure internal revenue of this organization.
- ❖ To identify the ineffective offer through effective offer criteria of SSG
- ❖ To identify the effectiveness of different offer.
- ❖ To identify the cost of particular offer
- ❖ To evaluate the offer in evaluation criteria of SSG
- ❖ Identify Gap in Offer development process
- ❖ To identify the financial benefit/loss on behind of each offer.
- ❖ To identify the financial benefit and the relation with cost of offer through analysis.

1.3 Methodology

1.3.1 Type of Study: This study is analytical in nature and has been taken horizontal analysis, which compares four years of financial data, ratios analysis over the time being by observing from the past data to analysis the financial performance of the organization.

1.3.2 Type and Source of Information: Both primary and secondary data has been taken to accomplish this report.

- **Primary Sources:** Face-to-face interview with respective managers in offer development, product development and with costing team.
- **Secondary Sources:** Consist of several reading materials such as offer approval of MD/DMD, brochures, official website and internal web based software IMS.

1.3.3 Sampling Plan: Since I have told that this is quantitative study and this study has been conducted from past data, so my –

- **Sampling Unit: Special Offer** of CFL, GLS, PC, GSS & CB. Since SSG also have regular offer.
- **Sample Size:** I have taken six months sales data to conduct this analysis. So my sample size is 6 months.
- **Sampling Method:** To measure the effectiveness of Special Offer of this organization, need to collect the immediate sales data in the offer period as soon as the offer finish to conduct this study. Thus why I have chosen the last four years financial data to accomplish my study. On the basis of this last four years financial data this study is conducted.

1.3.4 Data Collection Process:

- **Primary Data Collection Method:** The primary data has been collected by direct communicating with the employees of offer development team, product development and with costing team for identifying of effective criteria of offer in SSG and others' offer development process and costing of offer that how much getting financial benefit from an offer.
- **Secondary data collection Method:** The secondary data has been collected by reading, observing, analyzing of different **Special Offer** approval from MD/DMD's, brochures, internal auditing report and browsing internet like official website and IMS software for sales information which is internal web based application software of SSG and observing different initiative step taken by the organization.

1.3.5 Research Instrument:

- Analytical Tool.
- MS Office Program (MS Word, MS Excel Workbook)

1.4 Scope of the Report

The report has been prepared into two major sections- the first section will cover industry and organizational overview; the second part will cover the research or analytical part giving an overview of the effectiveness of Special Offer through different data analysis in SSG . The whole dimension here will be of analytical nature and the interpretation of the special offer will be helpful to get an overall concept of effectiveness, offer development process gap and the revenue generation process and present situation of SSG.

1.5 Limitation

My Study is based on primary and secondary data supplied by the official website of the SSG and different auditing report. There by limitation of those primary and secondary data might be inferred as the limitation of this study. Yet, time and money are the biggest of all limitation.

Chapter 2

Organizational Overview

Background, Vision, Mission & Values
Ownership Structure
Companies & Departments
Product Category
Business Units
Awards & Achievements
Corporate Responsibility

Organizational Overview

2.1 Background



SSG (Super Star Group) is a leading electrical and electronic conglomerate operating from the last two decades. Super Star brand has become synonymous with lifestyle and household electrical products from lighting solution to electrical accessories, fans to engineering products, and properties to renewable energy, substation to lift and generators. In addition, SSG is the exclusive marketing partner for Kawamura – Japan, Federal – Turkey. The quality of Super Star products & services is guaranteed and its durability is unquestionable. SSG also involved in a good number of CSR activities as a good corporate citizen and maintain a very good credit rating. SSG striving for brighter future.

2.1.2 Vision, Mission & Values



Vision

To be the most contemporary conglomerate - LOCALLY AND GLOBALLY.

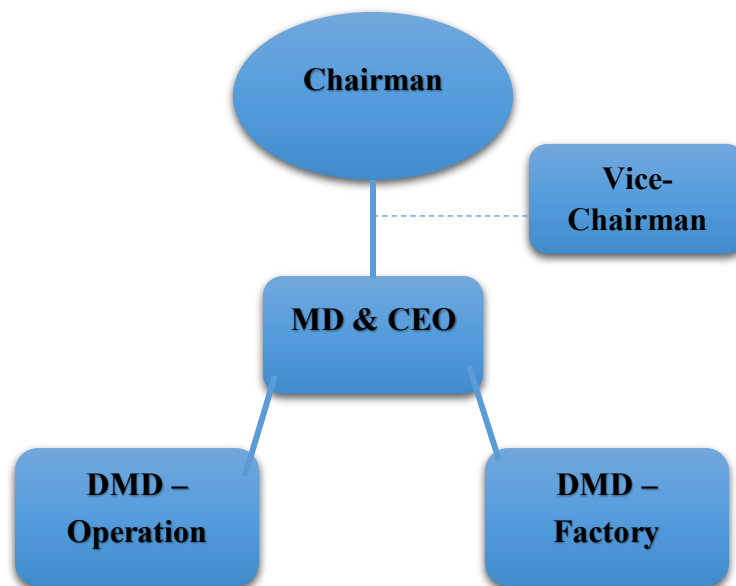
Mission

We provide innovative product ad solutions that offer customer's delight

Values

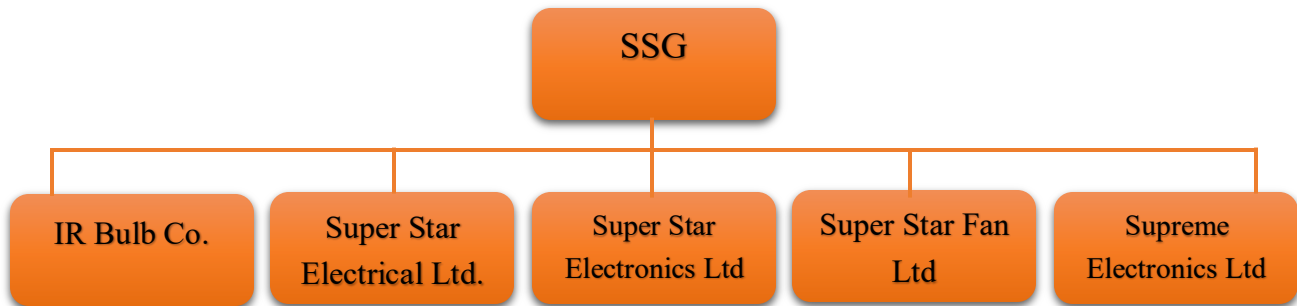
- ❖ We're **B**old
- ❖ We're **R**esponsive
- ❖ We're **I**nnovative
- ❖ We're **G**lobal
- ❖ We're **H**umane
- ❖ We're **T**ec savvy
- ❖ We're **B**right; Because we believe Our Future is **BRIGHT**

2.2 Ownership Structure



Chairman is Honorable Mr. Joinul Abedin, elder brother of all others, Md and CEO who actually run the business and office premises, Mr. Md Ibrahim. DMD – Operation Mr. Harunur Rashid looks after all the operational function of the organization. And DMD – Factory, Mr. Jalal Uddin is responsible for the all factories. GM or Operation reports to directly Mr. Jalal Uddin. And the last one is Mr. Moinuddin. He looks after all sort of transport business of SSG and others' activities. All are five brothers and owner of this Company SSG.

2.3 Companies and Departments



Super Star Group (SSG) consist of five companies and they also have different upcoming project in near future to expand their business. The Companies are responsible to produce different sort of electrical and electronics product manufacturing. Three factories are full manufactured and rests are assembling factories, though all are operating nicely and perfectly with skilled management and workers.



Super Star Group has nine departments with more than three hundred employees. The departments are Finance and Accounts, Sales, Supply Chain, Marketing and Communication, Human Resource, IT, Internal Audit, Sustainable Business Development and Corporate & Institutional Sales Department. Recently they have also add new departments professional lighting since it is very specific to deal with professional lighting, cause SSG has good phenomenon in lighting sector in this country.

2.4 Product Category

Professional Lighting & Fittings



Refer to that professional service area where specific Lumen (in terms of Lux) is required to the specific types of lights to ensure the energy efficiency complying exact technical parameters.



SSG Pro Lighting focuses on embracing people's live with innovative ways of lighting solution and services. Whether you plan for lighting up your homes or commercial spaces, or any kinds of projects SSG Pro Lighting can assist you in designing, installing, maintaining and servicing your needs with 360-degree solution.

Professional Lighting & Fittings

- Office Lighting
- Industrial Luminaries
- Street Lighting
- Area Lighting
- Earth Embedded Lighting
- Garden Lighting
- LED Lighting
- Explosion Proof Lighting
- Accessories

Super Star Lighting



Super Star Lighting

Super Star LED

- Premium
- LED LUX
- MEGA LUX
- COLOR LUX

CFL (Energy Saving Lamp)

- Lumax
- Power Saver Series

Super Star FTL

- Regular
- Luminux

Super Star Ballast

Super Star Fixture

Super Star Incandescent Lamp

Lighting means the area with overall illumination. It radiates a comfortable level of brightness without glare and allows you to see and work. It helps to perform specific tasks, such as reading, grooming, preparing and cooking food, doing homework, working on hobbies, playing games and etc.

SSG General Lighting & Fittings provides different types of LED, Compact Fluorescent Light (energy saving lamp), Fluorescent Tube Light, Electronic Ballast, Fixture and Incandescent Lamps to give ultimate indoor and outdoor lighting solutions.



Super Star Fan



Super Star Fan

Ceiling Fan

- Classical
- Premium
- Golden Art

Pedestal Fan

Table Fan

Wall Fan

Magic Fan

The up-lift of the standard of living of the people of Bangladesh demanded the necessity of styled and elegant fan was the need of the time. Keeping in mind the fast changing taste and style of the consumers, Super Star Group provide different categories of fan to the market as ceiling fan, pedestal fan, wall fan, table fan, and magic fan under the brand name of "Super Star".

Accessories



Accessories

Gang switch & Socket

- Lotus Series
- Rose Series
- Safe Series

Piano Switch & Socket

- Premium
- Supreme
- Lovely Star
- Classic Star

Travel Adapter

Extension Socket

Electrical wiring accessories' are vital components used in any electrical installation. For hassle free and smooth operation of electrical appliances and to create glamorous looks of homes and industries, Super Star Group introduced electrical wiring accessories (Switches, Sockets, Plug, Ceiling rose, Holder, Adaptor, Extension Cord) under the Super Star Brand. The products are made of Bakelite and polycarbonate powder. It is fire resistant and secured from voltage fluctuation.

2.5 Business Units

Super Star Solar



Solar

Solar Panel

DC Fan

- Table Fan
- Box Type Fan
- Rechargeable Solar Stand Fan
- DC Ceiling Fan

DC LED Light

- DC LED Bulb
- DC LED Tube Light

Solar Battery

Charge Controller

LED Color TV

Solar Home System

Solar Mini Grid

Roof Top Solution

Solar Street Lighting

Solar Water Pump

Super Star Solar stands for providing innovative and intelligent energy solution for any kinds of project. Initially we develop innovative Renewable Energy related products that are the best suited to the end users' needs. Environment friendly Super Star Solar products are equipped with world class features and backed by countrywide excellent after sales & support services. Most of the products have been certified & recognized by international and local body like ISO, BUET, IDCOL etc. Our DC LED light already won the prestigious Global Leap Award.

Proud Member of

G O G L A

Global Off-Grid Lighting Association

SSG Engineering



SSG Engineering

Transformer

Switchgear

- HT Switchgear
- LT Switchgear

Cable Tray

Bus Bar Tracking System (BBT)

Kawamura

- MCB
- MCCB
- Sub-Distribution Board
- Power Distribution Board

Federal

- ACB
- MCB
- MCCB
- Installation Contactors
- Residual Current Circuit Breakers
- Miniature Circuit breakers Boxes
- Surge Protective Device
- Current Transformer
- Contactors
- Thermal Overload Relays
- Smart Relays
- Power Capacitors
- Harmonic Filters
- MMDPB
- MTEEM
- BMC

SSG Engineering is a trusted name of “Professional Electrical solution” of your Home and Industry. We are capable to provide complete solutions of any Electrical Power Distribution System including Designing, Engineering, Fabrication, Supply, Installation, Erection, Testing, Commissioning and maintenance of Electrical equipment.

We understand the design requirement expected by the consultants and the preparation of drawings, the way consultant want it, like GA drawings, control circuit diagrams, terminal block arrangements etc.



SSG Generator & Elevator



SSG Generator & Elevator

Elevator
Generator

As Country's leader in lighting solutions also the fastest growing power engineering and building solutions Product Company, SSG introduced its Generator & Elevator division to address the increasing customer needs on getting the quality products from least possible supply channels. SSG Engineering, beside electrical power distributions, enriched its basket with Generator & Elevator of world repute. Thus the group is continuously becoming the 'One Stop Solution' for specific product segment for the valued customers.

SSG Properties



SSG Properties is a company limited by shares incorporated under the laws of Bangladesh with its Registered Office at "UCEP Cheyne Tower (3rd Floor), 25 Shegunbagicha, Ramna, Dhaka - 1000".

It is a Business Unit of the SSG (www.ssgbd.com) of Dhaka. SSG Properties envisions being the real estate development wing for the group.

Our endeavor is to reinvent the concept of space in its sincerest sense & reinstall those simple values of living that we almost gave up on. We do not expect our products be measured in quantity. Perhaps parameters like love, freedom & laughter are more appropriate tools of measuring its value.

Residential
Commercial

2.6 Awards & Achievements

The Golden Globe Tigers Summit Awards 2015

SSG (Super Star Group) has been awarded “The Golden Globe Tigers Summit Awards 2015” for Excellence & Leadership in Branding and Marketing.



Global Marketing Excellence Award



SSG (Super Star Group) has been awarded the Global Marketing Excellence Award in Brand Leadership category from the World Marketing Congress in association of CMO Council, THOUGHT LEADERS and World Federation of Marketing Professionals.



The Global Leap Award

Global LEAP Awards Outstanding Off-Grid LED Room Lighting Appliance Competition recognizes the SSG (Super Star Group) as winner in two categories 12 VDC LED bulb 5w and T5 tube at the 5th Clean Energy Ministerial in Seoul, Korea, on 12 May 2014. The Global LEAP Awards off-grid LED appliance competition seeks to identify and promote the world’s highest quality, most energy-efficient, and affordable off-grid LED lighting appliances. The Global LEAP Awards is an initiative of the Clean Energy Ministerial Global Lighting and Energy Access Partnership, and is co-sponsored by the U.S. Department of Energy and the Climate Works Foundation.

SSG (Super Star Group) is ISO certified

SSG recently achieved ISO 9000 & ISO 14000 certificate for significant performance in quality management and environment management. SSG never compromise with quality of its products. It always tries to provide best quality products to give utmost satisfaction to valued customers. This organization also concern for environment. So that it produce environment friendly products by following proper production guideline.



2.7 Corporate Responsibility



CSR Activities

27 July, 2015

SSG Handed Over Reading Material To BRAC. (Photo Left Side)

23 November, 2014

SSG organizes Blood Donation Campaign



SSG, leading electrical & electronics conglomerate of Bangladesh, organized a blood donation campaign held on 23 November, 2014 at SSG Engineering Office. This program was jointly organized by SSG and Bangladesh Red Crescent Society. The mission of these campaign was 'Donate Blood & become a Real Super Star'.



Reading material 'Tales from Bangladesh' were handed over to BRAC Education Programme (ADP) Students in a program recently. Aftab Mahmud Khurshid, Group CMO, SSG handed over the materials to Rashida Parveen, Programme Manager, BRAC (ADP) in these program whereas Syed Nazmul Abdal, Executive Director, The Book Group along with other high officials of BRAC were present.

22 November, 2014

SSG holds Tree Plantation Campaign



Chapter 3

Offer Analysis and Evaluation

- Different Periods Sales Comparison
 - CFL Special Offer Analysis
 - GLS Special Offer Analysis
 - PC Special Offer Analysis
 - GSS & CB Special Offer Analysis
- Offer Cost Optimization (Cost vs. Sales Analysis)

Analysis of Offer

3.1 Different Periods Sales Comparison

I have covered the periods of January 2016 to June 2016 for analyzing the special offer of SSG. So in this section different period sales comparison has been shown. Only I have taken last six month data for sales comparison. Below month wise sales comparison is shown with details product category –

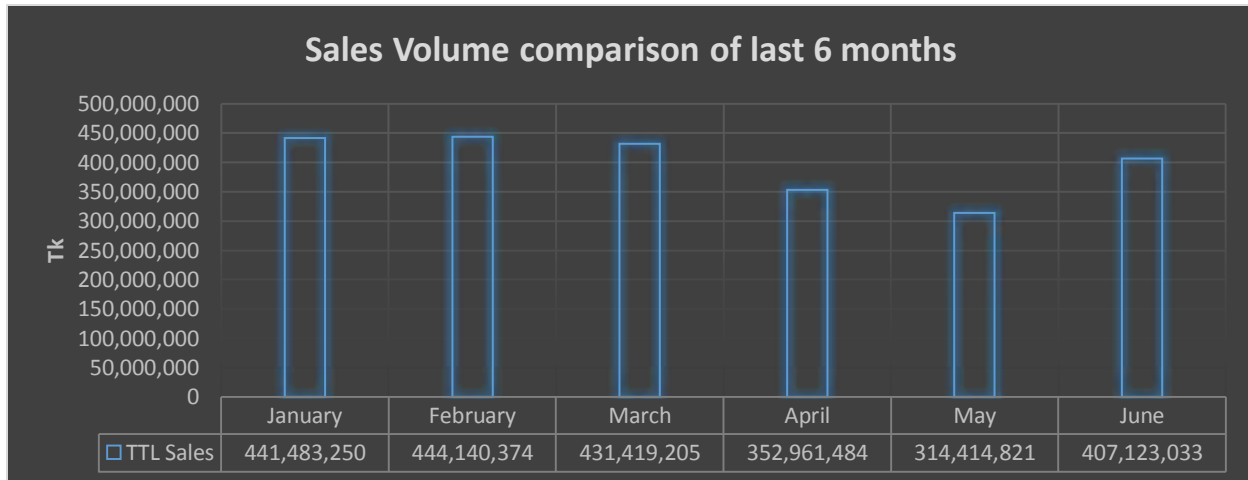
Item		Bulb		PC		Tube		CFL	
Month	Type	Pcs	Val	Pcs	Val	Pcs	Val	Pcs	Val
January	IMS	2,734,389	64,372,285	2,179,400	66,352,006	45,395	3,625,404	519,803	136,450,923
February	IMS	2,382,613	54,967,971	2,150,760	66,856,443	66,110	5,332,650	445,897	117,602,331
March	IMS	1,941,112	44,488,676	2,292,905	73,444,188	46,926	3,831,815	420,069	111,233,326
April	IMS	1,608,259	36,644,580	2,467,384	80,706,859	29,718	2,416,892	444,677	118,068,265
May	IMS	1,418,785	32,406,514	2,577,665	81,152,818	70,238	5,658,709	337,456	89,603,107
June	IMS	1,729,508	39,470,822	2,990,619	92,689,638	62,588	5,076,808	597,118	139,424,669

Item		Tape		GSS		Fxt		Kawa	
Month	Type	Pcs	Val	Pcs	Val	Pcs	Val	Pcs	Val
January	IMS	305,563	4,612,469	198,346	49,459,494	4,152	1,630,331	38,088	12,339,846
February	IMS	293,322	4,411,949	189,440	46,968,097	6,152	2,471,179	34,845	10,796,416
March	IMS	292,502	4,384,037	189,490	47,751,994	5,096	2,098,359	34,890	10,895,951
April	IMS	281,960	4,249,870	215,117	54,038,806	6,147	2,478,823	40,157	12,655,930
May	IMS	259,855	3,908,104	207,389	52,742,262	2,385	954,553	38,564	12,489,057
June	IMS	343,201	5,126,310	237,587	59,539,150	4,224	1,697,856	44,956	14,121,359

Item		SS Fan		IM Fan		M Fan		T-5		LED-P	
Month	Type	Pcs	Val	Pcs	Val	Pcs	Val	Pcs	Val	Pcs	Val
January	IMS	33,429	93,402,559	123	339,600	0	0	308	141,925	56	18,977
February	IMS	42,598	117,536,509	581	1,407,883	12	24,500	221	119,240	100	27,912
March	IMS	39,822	111,606,289	2,702	6,846,705	0	0	77	43,315	38	13,283
April	IMS	7,705	21,444,772	1,608	4,235,133	0	0	98	53,307	671	202,539
May	IMS	6,134	17,052,520	594	1,381,036	0	0	24	13,050	122	38,467
June	IMS	9,794	27,377,999	494	1,283,454	1	4,500	327	156,080	51	15,876

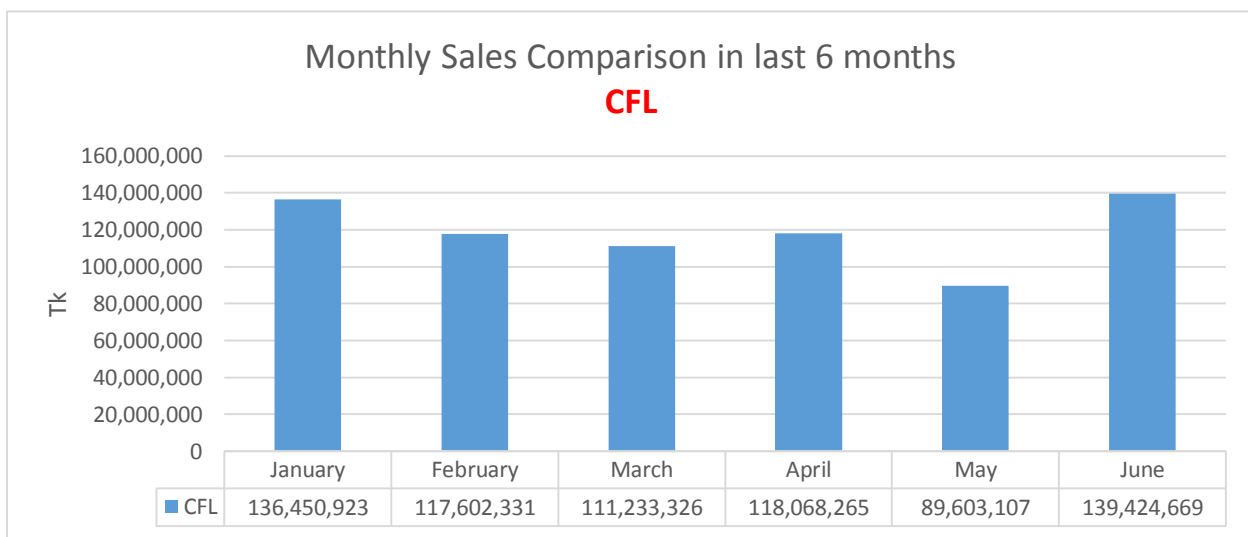
Item		Fede		LED-E		Ext SO		T5		T8		Total	
Month	Type	Pcs	Val	Pcs	Val	Pcs	Val	Pcs	Val	Pcs	Val	Total Pcs	Total Val
January	IMS	415	166,249	24,459	6,734,935	3,823	1,836,247	0	0	0	0	6,087,749	441,483,250
February	IMS	574	224,174	48,555	13,518,077	4,082	1,875,043	0	0	0	0	5,665,862	444,140,374
March	IMS	404	160,589	48,388	13,283,250	2,886	1,337,428	0	0	0	0	5,317,307	431,419,205
April	IMS	509	207,248	51,511	14,155,207	2,878	1,354,413	51	23,454	46	25,386	5,158,496	352,961,484
May	IMS	1,152	347,682	55,088	14,957,695	3,163	1,508,812	194	75,815	247	124,620	4,979,055	314,414,821
June	IMS	2,818	740,793	71,463	18,117,429	3,699	1,740,852	652	269,281	537	270,157	6,099,637	407,123,033

Sales Volume Comparison of Last Six Month of SSG has been presented through *graph 1*. Here in the below graph all data has been presented monthly wise to get absolute sales figure to identify the trend of sales in monthly wise. If we follow the graph then we will find that sales volume has been slightly fallen down in April and May, but in June the sales volume has been increased.



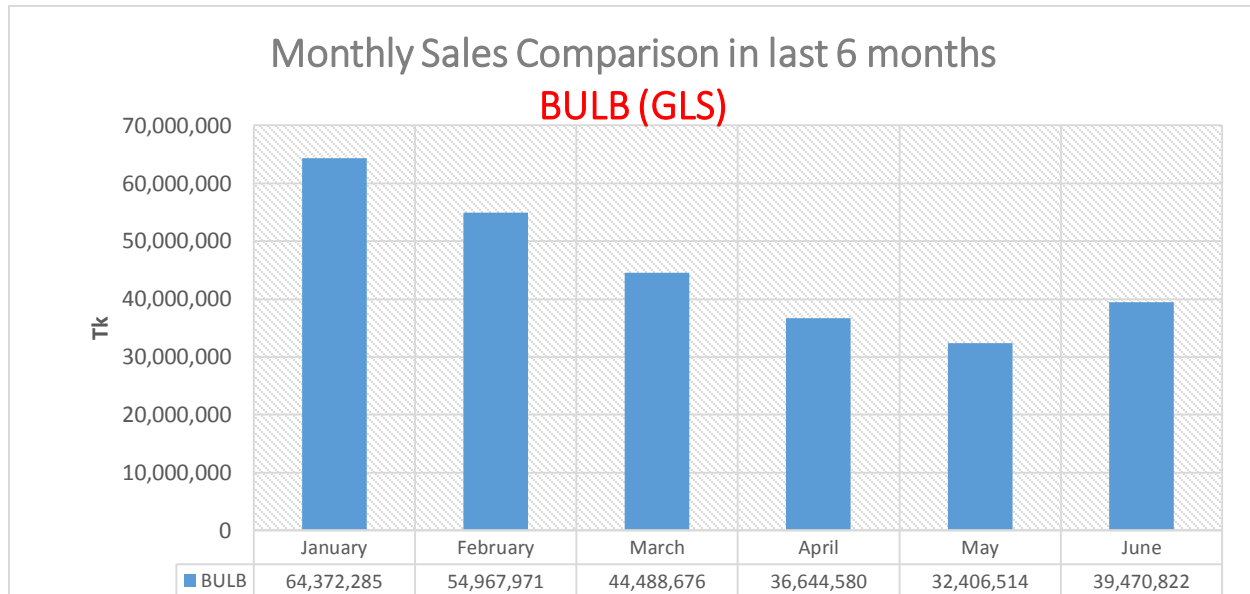
Graph 1

In the below *graph 2* is shown monthly sales comparison in last six months of a particular product CFL (energy savings lamps). In the *graph 2* we can see that the decreasing of sales volume from February to March of CFL, where in April a slight sales increased from March but it has again fallen in May and in June it has increased dramatically. So the sales trend of CFL was fluctuated in last six months.



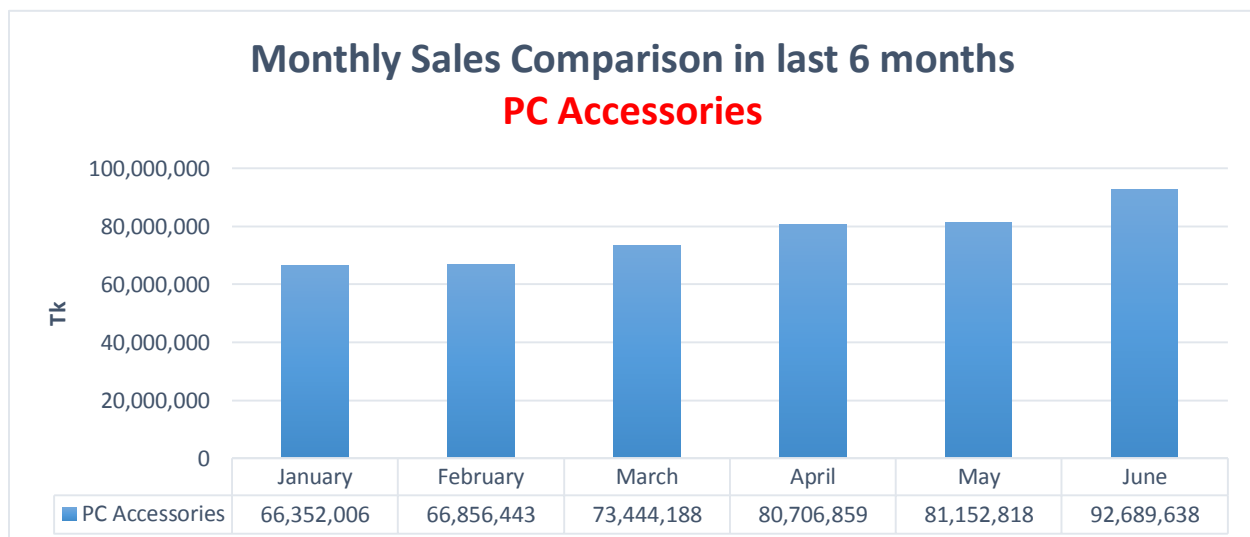
Graph 2

In the *graph 3* GLS sales trend has been shown in last six months, January '16 to June'16. The sales trend that I have found in Bulb downward continuously from January to May, five month. But in June it has been slightly increased than May.



Graph 3

In PC Accessories *graph 4* it has been noticed that the sales trend is upward. So the sale volume for this item was good for the period of January to June of SSG. This product has taken maximum market share, since it's been clearly understood through this graph, because the sales trend of this item was continues upward.



Graph – 4

3.2 CFL Special Offer Analysis

		CFL Monthly TTL Sale		CFL Monthly Special Offer Sale		Regular Monthly Offer Sale							
Item		CFL		CFL		CFL		Special Offer Consumed on TTL Sales (%)		% of Sales Increase / Decrease	Offer Name	Offer Duration	
Month	Type	Pcs	Val	Pcs	Val	Pcs	Val	Pcs	Val				
January	IMS	519,803	136,450,923	348,686	91,413,676	171,117	45,037,247	67%	67%			8 Days	
February	IMS	445,897	117,602,331	352,282	92,070,266	93,615	25,532,065	79%	78%	1%	Offer 1	8 Days	
March	IMS	420,069	111,233,326	334,894	87,958,809	85,175	23,274,517	80%	79%	-4%	Offer 1	6 Days	
April	IMS	444,677	118,068,265	302,748	79,600,890	141,929	38,467,375	68%	67%	-10%	Offer 1	7 Days	
May	IMS	337,456	89,603,107	233,400	61,564,400	104,056	28,038,707	69%	69%	-23%	Offer 1	8 Days	
June	IMS	597,118	139,424,669	576,012	133,155,983	21,106	6,268,686	96%	96%	116%	Offer 2; Offer 3	4 Days	

The right side special Offer (CFL) is denoted as Offer 1 that continued January to May. The offer duration was 8 days, 6 days, 7 days and again 8 days in the last month May. Special Offer:

Offer -1: Jan to May

Product	Slab	Free Product
CFL	2 CTN/100 pcs	22 pcs Pcs 30W CFL
	4 CTN/200 pcs	50 pcs Pcs 26W / 48 pcs 30 Watt CFL

In the month of June, two offer has been given to the traders. Here I have been mentioned as offer – 2 and offer – 3.

Note: Dealer Card is included.

Special Offers:

Offer -2: June

Product	Slab	Free Product	Note	Duration
CFL	6 pcs	5 Pc 100 watt GLS		10 June'16 and onwards
	12 Pcs	1 Pc 23 watt CFL		
	24 Pcs	2 pcs 32 watt CFL		
	50 Pcs	5 Pcs 26 watt CFL		
	100 Pcs	10 pcs 30 watt CFL		

Note: Dealer card benefit is included to these offers.

Assalamu Alaikum,

Please be informed that Super Star Group has decided to launch a special short time sales plan for increasing the CFL secondary sales and IMS. Duration of the plan: **15-18 June 2016.**

Offer -3: June

Short Game Offer

SL	SLAB PCS	FREE 30W)	ADDITIONAL GIFTS / TOURS OPTIONS
1	200	20	DINNER SET
2	500	50	COX'S BAZAR (2 NIGHT 3 DAYS)* or
			SMART PHONE (MODEL NUMBER : SYMPHONY H58)*
3	1,000	100	CALCUTTA (2 NIGHTS 3 DAYS) or
			GRAND SULTAN TEA RESORT, SRIMANGAL, SYLHET (2 DAYS 1 NIGHT TOUR) or
			SMART PHONE (SYMPHONY - HELIO S1)* or
			REFRIGERATOR (WALTON MODEL NUMBER WFD1B6-8CFT, 126 LTR) or
4	2,000	200	WASHING MACHINE (SINGER - STD8228SDA)*
			THAILAND (2 NIGHS 3 DAYS)* or
			LAPTOP (MODEL NUMBER - HP/DELL CORE i3)* or
			SONY BRAVIA 32" LED COLOR TV)* or
			DIAMOND RING or
			GOLD NECKLACE

From the above table it's been found that short game offer has been covered almost 67% of total sales in the month of June and 58% in the month of July, where 70% has been covered of total special offer sale.

In the right graph – 6 the blue one is special offer sale that is noted as offer – 2. And the brown one is short game offer sale that is noted as offer – 3 before.



Graph – 6

3.3 GLS Special Offer Analysis

The GLS or Bulb (Tungsten) has tremendous sales decreasing from the month of January to June. I have included a table that will show us the entire situation of sales vs. special offer sale and their % of increasing/decreasing of sales from one month to another. The table is below –

		GLS Monthly TTL Sale		GLS Monthly Special Offer Sale		GLS Monthly Regular Offer Sale		Special Offer Sale				
Item		GLS		GLS		GLS		% of TTL Sales		% of Sales Increase / Decrease	Offer Name	Offer Duration
Month	Type	Pcs	Val	Pcs	Val	Pcs	Val	Pcs	Val			
January	IMS	2,734,389	64,372,285	1,760,837	41,525,256	973,552	22,847,029	64%	65%			8 Days
February	IMS	2,382,613	54,967,971	1,598,974	36,981,885	783,639	17,986,086	67%	67%	-11%	Offer 1	8 Days
March	IMS	1,941,112	44,488,676	907,504	20,797,724	1,033,608	23,690,952	47%	47%	-44%	Offer 1	6 Days
April	IMS	1,608,259	36,644,580	958,821	21,795,905	649,438	14,848,675	60%	59%	5%	Offer 1	7 Days
May	IMS	1,418,785	32,406,514	787,484	17,951,535	631,301	14,454,979	56%	55%	-18%	Offer 1	8 Days
June	IMS	1,729,508	39,470,822	1,078,343	24,611,217	651,165	14,859,605	62%	62%	37%	Offer 1	8 Days
Total	IMS	11,814,666	272,350,848	7,091,963	163,663,522	4,722,703	108,687,326	60%	60%			

In the above table the comparison among GLS monthly total sale, GLS monthly special offer sale and GLS monthly regular offer sale has been shown. It's been noticed from the table that the % of special offer sale decreasing in the month of February, March and May, chronologically –11%,

-44% & -18%. And all over the month same offer has been continued after sales falling down continuously. The offer has been attached below –

Condition: Sales team has to achieve 50% target under special offer (Rest 50% in regular offer).

Special Offer:

Product	Slab	Free Product
GLS	2 CTN	14 pcs 18w CFL
	4 CTN	29 pcs 20w CFL

Note: Dealer Card is included.

Now I have attached the graph – 7 to identify the clear sales figure throughout the six month for better comparison and to identify the effectiveness of special offer.



Graph – 7

In the above graph – 7 the brown one noted as monthly total sales of bulb, yellow is special offer and the green is regular offer sale. From the above figure I have found (This figure is generated from the above table of GLS) the total sales has been fallen down from the month of February to May, But in the June it's been slightly increased. But as the same condition has been happened with the special offer sale, except in the month of April. But in the month of April it's been slightly increased from the previous month. Moreover the same special offer has been continued all over the six month.

3.4 PC Special Offer Analysis

The PC Accessories has good sale in the market. From the below table I have found through analyzing the last six month total sales data with special offer sales data for better comparison.

		PC Monthly TTL Sale		PC Monthly Special Offer Sale		PC Monthly Regular Offer Sale		PC Monthly Special Offer Sale				
Item		PC		PC		PC		% of TTL Sales		% of Sales Increase / Decrease	Offer Name	Offer Duration
Month	Type	Pcs	Val	Pcs	Val	Pcs	Val	Pcs	Val			
January	IMS	2,179,400	66,352,006	1,625,259	48,811,709	554,141	17,540,297	75%	74%			10 Days
February	IMS	2,150,760	66,856,443	1,766,223	53,737,290	384,537	13,119,153	82%	80%	10%	Offer 1	10 Days
March	IMS	2,292,905	73,444,188	1,808,635	56,814,022	484,270	16,630,166	79%	77%	6%	Offer 1	9 Days
April	IMS	2,467,384	80,706,859	1,859,907	60,265,858	607,477	20,441,001	75%	75%	6%	Offer 1	9 Days
May	IMS	2,577,665	81,152,818	1,651,686	52,034,503	925,979	29,118,315	64%	64%	-14%	Offer 2	8 Days
June	IMS	2,990,619	92,689,638	2,075,980	64,253,299	914,639	28,436,339	69%	69%	23%	Offer 3	8 Days
Total	IMS	14,658,733	461,201,952	10,787,690	335,916,681	3,871,043	125,285,271	74%	73%			

In the above table I have found the special offer sale has been increased chronologically (yellow Marked) 10%, 6%, 6% and 23% except in the month of May, the special offer sale has been fallen down in spite of giving one special offer – 2 (noted in the table) to the traders. The offer that has been given to the traders are –

month of January - 2016. The trade offer will be effective from

Offer 1: January to April

Details are as follows:

SL	Particular	Trade Commission	Comments
1	PC Items	5% Discount for buying on any amount Or To Buy 12 Dozen get 1 Doz. One way switch free without 5% discount	Traders will get this commission OR free SKU instant in memo and Distributor will get through IMS claim. (this offer will be adjusted in DB ledger by PC items)

Note: Dealer card will be included with this offer.

May- 2016. These offers will be effective from 3-10 May 2016.

Offer 2: May

Details are as follows:

SL	Particular	Trade Commission	Comments
1	PC Items LOVELY, CLASSIC, SUPREME, PREMIUM, COLOR TOUCH piano series and other pc items	5% Discount for buying on any amount below 10,000/- Or To Buy 12 Dozen get 1 Doz. One way premium switch free without 5% discount Or 7% Discount for buying on 10,000/-	Traders will get this commission OR free SKU instant in memo and Distributor will get through IMS claim. (this offer will be adjusted in DB ledger by PC items)

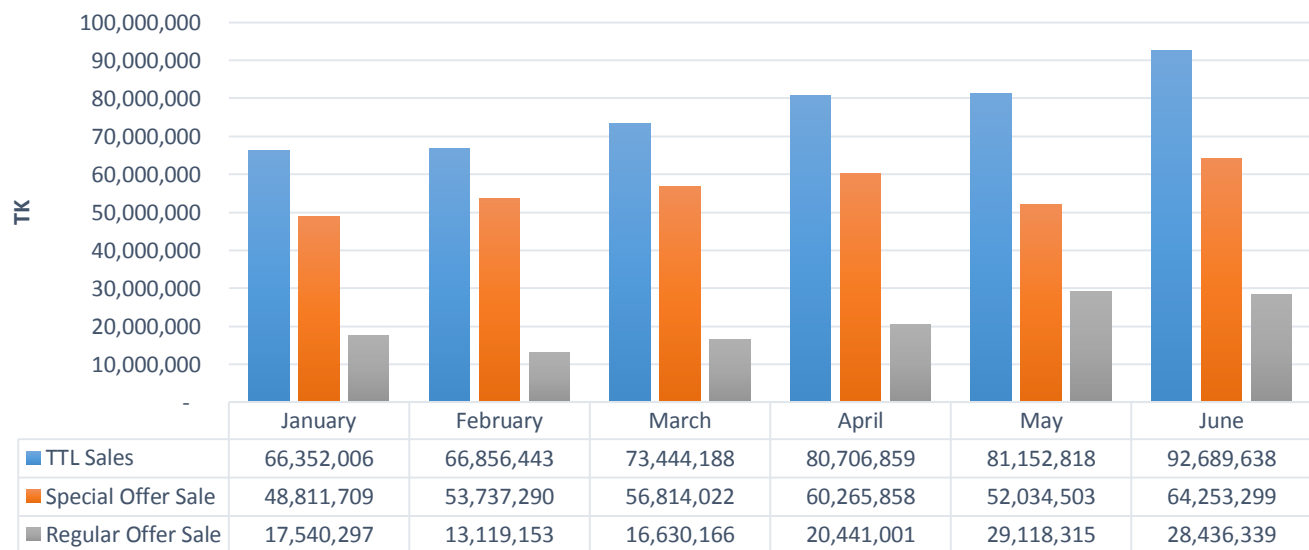
Offer – 3: June

Details are as follows:

SL	Particular	Trade Commission	Comments	Duration
1	PC Items Lovely, Classic, Supreme, Premium, Color Touch piano series and other pc items	5% Discount for buying on any amount below 10,000/- Or Buy 12 Dozen and get 1 Doz. One way premium switch free without 5% discount Or 5% Discount + 1 Doz. One way premium switch free for buying more than Tk. 10,000/-	Traders will get this commission OR free SKU instant in memo and Distributor will get through IMS claim. (this offer will be adjusted in DB ledger by PC items)	6-13 June'16

TTL Sales vs Special Offer Sales vs Regular Offer Sales

PC



Graph – 8

In the graph -8 the blue one is noted as monthly total sale, the brown one is special offer sale and the grey one is the regular sale of PC. It's been found that the monthly sale volume has been increased from the month of January to June. But in the case of Special Offer Sale also it's been increased except in the month of May. It's been also found that most of the sale has been covered in the Special Offer Period in the month of Total Sales. 69% to 80% sales has been covered in Special Offer period of total sales in last six month. Overall the sales trend of PC is better than the others two one CFL and GLS.

3.5 GSS & CB Special Offer Analysis

The GSS and CB has also good sale in the market. The data table is shown below –

		GSS & CB Monthly TTL Sale		GSS & CB Monthly Special Offer Sale		GSS & CB Monthly Regular Sale		GSS & CB Monthly Special Offer				
Item		GSS & CB		GSS & CB		GSS & CB		% of TTL Sales		% of Sales Increase / Decrease	Offer Name	Offer Duration
Month	Type	Pcs	Val	Pcs	Val	Pcs	Val	Pcs	Val			
January	IMS	236,849	61,965,589	173,096	45,003,383	63,753	16,962,206	73%	73%			10 Days
February	IMS	224,859	57,988,687	204,377	52,504,877	20,482	5,483,810	91%	91%	17%	Offer 1	10 Days
March	IMS	224,784	58,808,534	200,714	52,334,414	24,070	6,474,120	89%	89%	-0.325%	Offer 1	9 Days
April	IMS	255,783	66,901,984	209,076	54,718,177	46,707	12,183,807	82%	82%	5%	Offer 1	7 Days
May	IMS	247,105	65,579,001	167,958	57,803,883	79,147	7,775,118	68%	88%	6%	Offer 1	8 Days
June	IMS	285,361	74,401,302	268,934	69,860,324	16,427	4,540,978	94%	94%	21%	Offer 1	9 Days
Total	IMS	14,658,733	461,201,952	1,224,155	332,225,058	250,586	53,420,039	8%	72%			

Only one Single Special Offer is given to traders and the sales is upward. In the Special Offer the sales has been increased in February 17% more than in January, -0.325% sale has been fallen in March from February special offer sale, but 5%, 6% and 21% Special Offer sale has been increased from the month of April than to March, May than to April and June than to May.

The Offer is – February 2016. The trade offer will be effective from

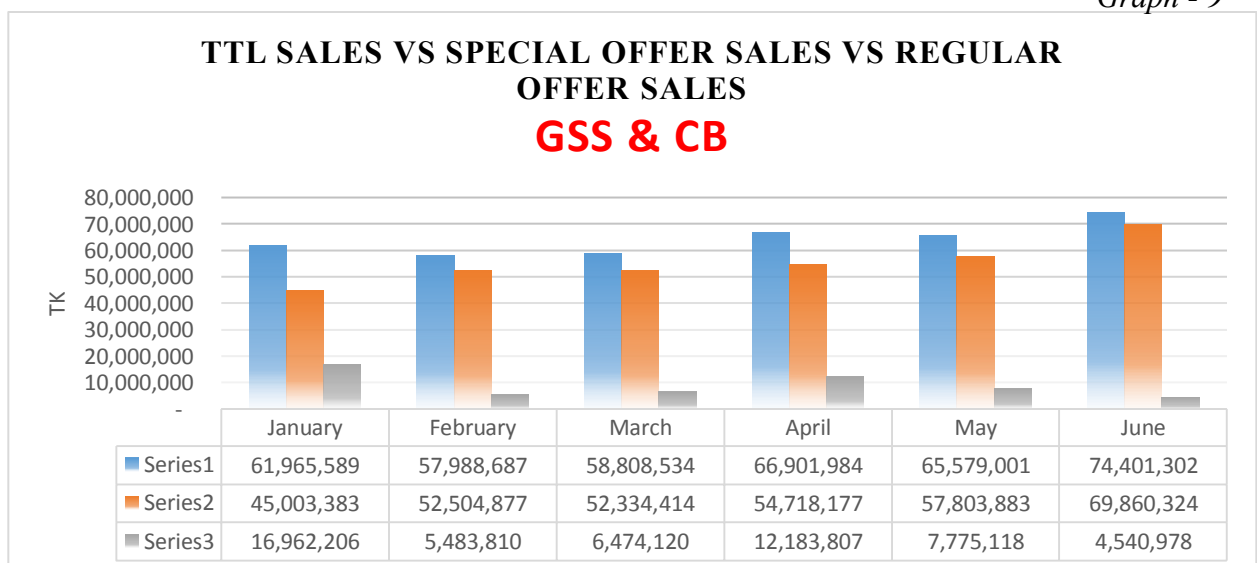
Offer 1: January to June

Details are as follows:

SL	Slab details	Trade commission	Comments
1	20,000-above	10%	Traders will get this offer instant in memo through GSS & CB sku's against commission value and Distributor will get through IMS claim. (this offer will be adjusted in DB ledger by products GSS, CB & PC)
2	10,000-19,999	8%	

In the below Graph – 9 the sales trend of GSS and CB has been shown. Blue one is Total Sales, Brown is Special Offer Sale and the grey one is noted as regular sale.

Graph - 9



3.6 Offer Cost Optimization (Cost vs. Sales Analysis)

CFL Special Offer Cost and Cost per 100 Unit of Sale

		CFL Monthly TTL Sale		CFL Monthly Special Offer Sale		Regular Monthly Offer Sale							
Item		CFL		CFL		CFL		Special Offer Consumed on TTL Sales (%)		% of Sales Increase / Decrease		Offer Name	
Month	Type	Pcs	Val	Pcs	Val	Pcs	Val	Pcs	Val				
January	IMS	519,803	136,450,923	348,686	91,413,676	171,117	45,037,247	67%	67%				
February	IMS	445,897	117,602,331	352,282	92,070,266	93,615	25,532,065	79%	78%	1%	Offer 1		8 Days
March	IMS	420,069	111,233,326	334,894	87,958,809	85,175	23,274,517	80%	79%	-4%	Offer 1		6 Days
April	IMS	444,677	118,068,265	302,748	79,600,890	141,929	38,467,375	68%	67%	-10%	Offer 1		7 Days
May	IMS	337,456	89,603,107	233,400	61,564,400	104,056	28,038,707	69%	69%	-23%	Offer 1		8 Days
June	IMS	597,118	139,424,669	576,012	133,155,983	21,106	6,268,686	96%	96%	116%	Offer 2; Offer 3		4 Days

Item		Cost					Cost Per 100 Unit	
Month	Type	Special	% of (+/-)	Regular	% of (+/-)	Total	Special	Regular
January	IMS	20,908,320		6,642,120		27,550,440	22.8722	14.74806
February	IMS	19,283,520	-8%	6,197,040	-7%	25,480,560	20.94435	24.2716
March	IMS	18,185,760	-6%	4,124,862	-33%	22,310,622	20.67531	17.72265
April	IMS	16,748,640	-8%	6,280,842	52%	23,029,482	21.04077	16.32771
May	IMS	15,862,080	-5%	2,183,376	-65%	18,045,456	25.76502	7.787007
June	IMS	18,198,611	15%	1,224,662	-44%	19,423,273	13.66714	19.53619

From the above table it's been shown the cost is fluctuated -8%, -6%, -8%, -5% and 15%. Since the special offer sale was fluctuated that's why the cost is decreasing when the sales has been fallen down. And the right corner of the table the cost per 100 unit (TK) sale is shown. In the month of February the cost tk. 20.944 has been incurred on against per Tk. 100 sale. But in the May Tk. 25.76502 has been incurred to earn per Tk. 100 Sale where in May same offer was continued. Thus why the offer was not effective.

GLS Special Offer Cost and Cost per 100 Unit of Sale

		GLS Monthly TTL Sale		GLS Monthly Special Offer Sale		GLS Monthly Regular Offer Sale							
Item		GLS		GLS		GLS		% of TTL Sales		% of Sales Increase / Decrease	Offer Name	Offer Duration	
Month	Type	Pcs	Val	Pcs	Val	Pcs	Val	Pcs	Val				
January	IMS	2,734,389	64,372,285	1,760,837	41,525,256	973,552	22,847,029	64%	65%			8 Days	
February	IMS	2,382,613	54,967,971	1,598,974	36,981,885	783,639	17,986,086	67%	67%	-11%	Offer 1	8 Days	
March	IMS	1,941,112	44,488,676	907,504	20,797,724	1,033,608	23,690,952	47%	47%	-44%	Offer 1	6 Days	
April	IMS	1,608,259	36,644,580	958,821	21,795,905	649,438	14,848,675	60%	59%	5%	Offer 1	7 Days	
May	IMS	1,418,785	32,406,514	787,484	17,951,535	631,301	14,454,979	56%	55%	-18%	Offer 1	8 Days	
June	IMS	1,729,508	39,470,822	1,078,343	24,611,217	651,165	14,859,605	62%	62%	37%	Offer 1	8 Days	
Total	IMS	11,814,666	272,350,848	7,091,963	163,663,522	4,722,703	108,687,326	60%	60%				

Item		Cost					Cost Per Unit	
Month	Type	Special	% of (+/-)	Regular	% of (+/-)	Total	Special	Regular
January	IMS	10,071,120		2,723,568		12,794,688	24.253	11.92088
February	IMS	7,808,400	-22%	2,036,076	-25%	9,844,476	21.11412	11.32028
March	IMS	5,814,240	-26%	2,488,322	22%	8,302,562	27.95614	10.50326
April	IMS	4,338,000	-25%	2,139,075	-14%	6,477,075	19.90282	14.40583
May	IMS	4,355,040	0%	1,590,132	-26%	5,945,172	24.25999	11.00058
June	IMS	5,710,450	31%	1,773,066	12%	7,483,516	23.20263	11.93212
Total	IMS	38,097,250		12,750,239		50,847,489		

From the above table it's been shown the cost is decreasing -22%, -26%, -25%, 0% but in June the cost increased 31% since the sale has been in that month. The special offer sale was decreasing that's why the cost is decreasing when the sales has been fallen down from the February to May. And the right corner of the table the cost per 100 unit (TK) sale is shown. In the month of February the cost tk. 21.11412 has been incurred on against per Tk. 100 sale. But in the May Tk. 24.25999 has been incurred to earn per Tk. 100 Sale where in May same offer was continued. Thus why the offer was not effective according to cost vs. sales comparison.

PC Special Offer Cost and Cost per 100 Unit of Sale

		PC Monthly TTL Sale		PC Monthly Special Offer Sale		PC Monthly Regular Offer Sale		PC Monthly Special Offer Sale				
Item		PC		PC		PC		% of TTL Sales		% of Sales Increase / Decrease	Offer Name	Offer Duration
Month	Type	Pcs	Val	Pcs	Val	Pcs	Val	Pcs	Val			
January	IMS	2,179,400	66,352,006	1,625,259	48,811,709	554,141	17,540,297	75%	74%			10 Days
February	IMS	2,150,760	66,856,443	1,766,223	53,737,290	384,537	13,119,153	82%	80%	10%	Offer 1	10 Days
March	IMS	2,292,905	73,444,188	1,808,635	56,814,022	484,270	16,630,166	79%	77%	6%	Offer 1	9 Days
April	IMS	2,467,384	80,706,859	1,859,907	60,265,858	607,477	20,441,001	75%	75%	6%	Offer 1	9 Days
May	IMS	2,577,665	81,152,818	1,651,686	52,034,503	925,979	29,118,315	64%	64%	-14%	Offer 2	8 Days
June	IMS	2,990,619	92,689,638	2,075,980	64,253,299	914,639	28,436,339	69%	69%	23%	Offer 3	8 Days
Total	IMS	14,658,733	461,201,952	10,787,690	335,916,681	3,871,043	125,285,271	74%	73%			

From the below table it's been shown the cost is increasing to 1%, 4%, 16%, 22% and 20%. The special offer sale was increasing that's why the cost is increasing. It's a proportional relationship with sales vs. cost because the cost will be incurred when the sales will be increased. And the right corner of the table the cost per 100 unit (TK) sale is shown. In the month of February the cost tk. 5.5533889 has been incurred on against per Tk. 100 sale. But in the May Tk. 8.412311 has been incurred to earn per Tk. 100 Sale where in May different offer and in June has also different offer. Thus why the offer was effective according to cost vs. sales comparison.

Item		Cost					Cost Per Unit	
Month	Type	Special	% of (+/-)	Regular	% of (+/-)	Total	Special	Regular
January	IMS	2,953,897		-		2,953,897	6.051616	0
February	IMS	2,973,762	1%	-		2,973,762	5.533889	0
March	IMS	3,079,913	4%	-		3,079,913	5.421043	0
April	IMS	3,587,002	16%	-		3,587,002	5.951964	0
May	IMS	4,377,304	22%	-		4,377,304	8.412311	0
June	IMS	5,250,837	20%	-		5,250,837	8.172089	0
Total	IMS	22,222,714		-		22,222,714		

GSS & CB Special Offer Cost and Cost per 100 Unit of Sale

		GSS & CB Monthly TTL Sale		GSS & CB Monthly Special Offer Sale		GSS & CB Monthly Regular Sale							
Item		GSS & CB		GSS & CB		GSS & CB		% of TTL Sales		% of Sales Increase/Decrease	Offer Name	Offer Duration	
Month	Type	Pcs	Val	Pcs	Val	Pcs	Val	Pcs	Val				
January	IMS	236,849	61,965,589	173,096	45,003,383	63,753	16,962,206	73%	73%			10 Days	
February	IMS	224,859	57,988,687	204,377	52,504,877	20,482	5,483,810	91%	91%	17%	Offer 1	10 Days	
March	IMS	224,784	58,808,534	200,714	52,334,414	24,070	6,474,120	89%	89%	-0.325%	Offer 1	9 Days	
April	IMS	255,783	66,901,984	209,076	54,718,177	46,707	12,183,807	82%	82%	5%	Offer 1	7 Days	
May	IMS	247,105	65,579,001	167,958	57,803,883	79,147	7,775,118	68%	88%	6%	Offer 1	8 Days	
June	IMS	285,361	74,401,302	268,934	69,860,324	16,427	4,540,978	94%	94%	21%	Offer 1	9 Days	
Total	IMS	14,658,733	461,201,952	1,224,155	332,225,058	250,586	53,420,039	8%	72%				

Item		Cost					Cost Per Unit	
Month	Type	Special	% of (+/-)	Regular	% of (+/-)	Total	Special	Regular
January	IMS	4,990,715		-		4,990,715	11.08964	0
February	IMS	4,799,811	-4%	-		4,799,811	9.141648	0
March	IMS	4,849,556	1%	-		4,849,556	9.266476	0
April	IMS	5,204,726	7%	-		5,204,726	9.511878	0
May	IMS	5,737,618	10%	-		5,737,618	9.926008	0
June	IMS	6,369,669	11%	-		6,369,669	9.11772	0
Total	IMS	31,952,095		-		31,952,095		

Super Star GSS (Gang Switch) and CB (Circuit Breaker) has demand in the market. So the sales was in last six month upward trend.

From the above table it's been shown the cost is increasing to 1%, 7%, 10%, 22% and 11%. The special offer sale was increasing that's why the cost is increasing. It's a proportional relationship with sales vs. cost because the cost will be incurred when the sales will be increased. And the right corner of the table the cost per 100 unit (TK) sale is shown. In the month of February the cost tk. 9.141648 has been incurred on against per Tk. 100 sale. But in the May Tk. 9.9260 has been incurred to earn per Tk. 100 Sale and in June it was Tk. 9.11772 almost all cost were same because the same offer has been given and positive sale trend made the cost almost stable with increased sales. Thus why I have noted this offer is effective in nature.

Chapter 4

Findings & Recommendations

Findings
Recommendation
Conclusion
Bibliography

4.1 Findings

- ❖ 36 offers issued from January to June 2016 costing Tk. 24,87,78,326/- which resulted in Total IMS Tk. 2,39,15,42,167/-. Thus Cost is 10% of IMS.
- ❖ 9 out of 36 Offers were ineffective which cost Tk. 7, 16, 16,184/-.
- ❖ Almost 75% of Secondary Sales takes place during Special Offer Period i.e. 8-10 days of a month. (Annexure 1)

This indicates:

- Sales force are only active during offer period
- Regular offer has very less impact on sales
- Sales made after before / after special offer period are included in offer
- Sales force solely rely on special offer instead of using selling techniques
- ❖ **In-Effective Offers:**
 - CFL Special Offer in the Month of March & May (Annexure 2)
 - CFL New Special Offer June & July (Annexure 3)
 - Short Game Offer in the Month of July (Annexure 4)
 - GLS Special Offer from March – June (Annexure 5)
- ❖ **Effective Offers:**
 - PC Special Offer (Annexure 6)
 - GSS & CB Special Offer (Annexure 7)
- ❖ SSG Sales are pushed by offers at trader's level. This increases traders stock but doesn't increase stock turnover.
- ❖ No Post offer evaluation performed for any previous offer in last 6 months to assess their effectiveness
- ❖ Repeating same special offer every month couldn't achieved potential sales
- ❖ No Consumer Centric offer issued immediately after trade offer which resulted in poor IMS during July. Less tendency of consumer in asking SSG product by brand.
- ❖ No formal procedure exist to capture insight market perception regarding offer at designing phase
- ❖ No post offer feedback is taken from market to learn about offer effectiveness
- ❖ Competitors offer analysis is not properly done while designing offer in order to defeat them. e.g. CFL is striving to retain its market share due to competitor aggressive offers.
- ❖ Offer designing is not 360 degree objective based. It is necessary to set offer objectives and assess their achievement after offer period.
- ❖ First come advantage should be taken. SSG Short game offers are issued in mid of the month and later after competitors
- ❖ No alternative offer is given to defeat competitor offer and win the market in specific region.
- ❖ Offer material is not timely distributed at field level. Such as brochures and gifts. This makes it less effective.

Annexure 1

CFL Special Offer			CFL Special Offer - June 2016		
Month	IMS %	Offer Days	Offer	IMS %	Offer Days
January	67%	8 Days	Short Game Offer	67%	4 days (15 th – 18 th)
February	78%	8 Days	Special Trade Offer	29%	16 days (10 th – 31 st)
March	57%	6 Days	Regular Offer	4%	10 days
April	67%	7 Days	CFL Special Offer - July 2016		
May	69%	8 Days	Offer	IMS %	Offer Days
June	96%	16 days 4 Days	Short Game Offer	58%	4 days (15 th – 18 th)
July	100%	26 Days	Special Trade Offer	33%	19 days (10 th – 31 st)
		4 Days	Regular Offer	8%	7 days

Annexure 2

Special Offer:

Product	Slab	Free Product
CFL	2 CTN/100 pcs	22 pcs Pcs 30W CFL
	4 CTN/200 pcs	50 pcs Pcs 26W / 48 pcs 30 Watt CFL

Note: Dealer Card is included.

Annexure 3

Special Offers:

Product	Slab	Free Product	Note	Duration
CFL	6 pcs	5 Pc 100 watt GLS		10 June'16 and onwards
	12 Pcs	1 Pc 23 watt CFL		
	24 Pcs	2 pcs 32 watt CFL		
	50 Pcs	5 Pcs 26 watt CFL		
	100 Pcs	10 pcs 30 watt CFL		

Note: Dealer card benefit is included to these offers.

Annexure 4

SL	SLAB PCS	FREE 30W)	ADDITIONAL GIFTS / TOURS OPTIONS
1	200	20	DINNER SET
2	500	50	COX'S BAZAR (2 NIGHT 3 DAYS)* or SMART PHONE (MODEL NUMBER : SYMPHONY H58)*
3	1,000	100	CALCUTTA (2 NIGHTS 3 DAYS) or GRAND SULTAN TEA RESORT, SRIMANGAL, SYLHET (2 DAYS 1 NIGHT TOUR) or SMART PHONE (SYMPHONY - HELIO S1)* or REFRIGERATOR (WALTON MODEL NUMBER WFD1B6-8CFT, 126 LTR) or WASHING MACHINE (SINGER - STD8228SDA)*
4	2,000	200	THAILAND (2 NIGHS 3 DAYS)* or LAPTOP (MODEL NUMBER - HP/DELL CORE i3)* or SONY BRAVIA 32" LED COLOR TV)* or DIAMOND RING or GOLD NECKLACE

Annexure 5

Special Offer:

Product	Slab	Free Product
GLS	2 CTN	14 pcs 18w CFL
	4 CTN	29 pcs 20w CFL

Annexure 6

Details are as follows:

SL	Particular	Trade Commission
1	PC Items Lovely, Classic, Supreme, Premium, Color Touch piano series and other pc items	5% Discount for buying on any amount below 10,000/- Or Buy 12 Dozen and get 1 Doz. One way premium switch free without 5% discount Or 5% Discount + 1 Doz. One way premium switch free for buying more than Tk. 10,000/-

Annexure 7

Details are as follows:

SL	Slab details	Trade commission
1	20,000-above	10%
2	10,000-19,999	8%

4.2 Recommendation

- Offer Cost should be optimized in the designing face of the offer otherwise the cost of sale will be increased.
- Almost secondary all secondary sales takes place in the offer duration. So the market is being habituated through different offer rather regular sale. So offer should be designed and given special duration or time being so that the market cannot be habituated with all the time in special offer.
- Sales force should be more energetic and have to be more focused towards the job.
- Regular offer should be more visible to the market through proper communication.
- Traders' are being pushed to take product thus the reason the traders' stock is being over loaded and case of fall sales in the upcoming month. So sales force must be identify the need of traders' and offer them accordingly.
- I have been observed that same special offer has been repeated simultaneously that causes less interest of traders' to take the offer again, So Special Offer should be modified according to the demand of the market. Market analysis need to be at first before offer designing.
- A pattern has been noticed in SSG that no consumer centric offer is being made, although the business nature of SSG is with traders' mostly. But need to inform the consumer through offering different offer for the consumer where the consumer can pull the product from the traders'.
- All sort of offer material like brochures, mini magazine, and offer circular should be visible to the sales force immediate before the offer lurching, so that they can clearly communicate with the traders'.

4.3 Conclusion

Super Star Group (SSG) has name in lighting sector. Especially in the CFL, energy saving lamp. This has started their business with the tungsten bulb named was IR bulb Co. with the brand name Super Star Bulb. Still now this company produce GLS with modern and different shape. Alongside of this lighting business this company has electrical accessories, engineering, solar and properties business. Since I was concern with the analysis of offer and evaluate them so I have found some ineffective offer as well as effective offer. More over some sort of findings has been found and possible solution has been provided. If company follows this recommendation then they can change their offer shape that I do believe. Otherwise overall the company is doing well.

4.4 References/Bibliography

<http://www.ssgbd.com/index.php>

Company website for details info about the company and others profile, product category and their business unit's information has been collected through this website. etc

http://192.168.11.212/ssg_web/login.php

Internal IMS (Instant Market Sale) Software link, where I have collected all the data which is sales related for analyzing my intern report. Although it was so tough to collect all the data from the software.

Different Internal Report (Offer related)

I have taken and overviewed different internal offer related report, from there I have collected my required information like their costing, actual sales, traders' actual achieved gift or product quantity, or money adjustment etc.