

Report On
A Comprehensive Review of Departmental Operations and
Efficiency Enhancement Strategies at Robintex Group

By
Riyadul Islam
ID-24281033

An Internship Report submitted to the Executive Development Center, BRAC Institute of
Governance and Development (BIGD), BRAC University in partial fulfillment of the
requirements for the degree of
Post Graduate Diploma in Knitwear Industry Management (PGD-KIM)

Executive Development Center, BIGD
BRAC University
November 2025

©2025. BRAC University
All rights reserved

Declaration

It is hereby declared that

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

Student's Full Name & Signature:

Riyadul Islam

ID-24281033

Academic Supervisor's Full Name & Signature:

Shaila Ahmed, Ph.D

Assistant Professor & Research Fellow

BRAC Institute of Governance and Development (BIGD)

BRAC University

Letter of Transmittal

Ms. Shaila Ahmed

Assistant Professor & Research Fellow BIGD, Brac University

66 Mohakhali, Dhaka-1212

Subject: A Comprehensive Review of Departmental Operations and Efficiency Enhancement
Strategies at Robintex Group

Dear Madam,

This is my pleasure to share my internship details regarding Echotex Ltd- Comprehending the operational procedures of different departments and identifying potential improvements, for which I was appointed by your direction.

I have attempted my best to finish the report with the essential data and recommended proposition in a significant compact and comprehensive manner as possible.

I trust that the report will meet the desires.

Sincerely yours,

Riyadul Islam

ID-24281033

Executive Development Center, BIGD

BRAC University

November 2025

Non-Disclosure Agreement

The undersigned student at the Executive Development Center, Brac Institute of Governance and Development, Brac University is the Second Party to this Agreement, which is made and entered into by and between Robintex Group. and the First Party. The Post Graduate Diploma in Knitwear Industry Management requirements for the Second Party's three-month internship has been partially satisfied by the First Party. The Second Party will have the chance to interact closely with the company's officials and will have access to official information and data. The Second Party will prepare an internship report based on work experience and data and information gathered during the internship. The Second Party will use any and all data and information for academic purposes while protecting the First Party's interests by not disclosing it to anyone.

Student's Full Name & Signature:

Riyadul Islam

ID-24281033

Industry Supervisor's Full Name & Signature:

Hasibul Hasan

Team Leader- Marketing & Merchandising

Robintex Group.

Acknowledgment

This is a great opportunity to express my gratitude to the people who guided me, helped me, and contributed their time, efforts & support.

To begin with, my academic supervisor Shaila Ahmed Madam, guided & supported me at every step. His supportive guidance makes this report complete & meaningful.

As well I want to be grateful to my industry supervisor Mr. Hasibul Hasan for his wonderful mentoring.

I would also like to thank my parents for their eternal support throughout the course.

Executive Summary

During my internship at the Robintex Group, a leading garment manufacturing company, I was assigned to work on various tasks within five different departments including Merchandising, Procurement, Commercial, Accounts & Finance, HR& Admin. My day-to-day challenges were the focus of my internship from September to November 2025.

My report is divided into the following major sections. i) Industry Overview, ii) Description of Task Accomplishment in Merchandising, Procurement, Commercial, Accounts & Finance, HR& Admin. iii) Critical Assessment of internship work. iv) Conclusion.

Through my report, I aimed to showcase the activities that occurs in each department, their importance within the organization, the relationships between different functional departments, and the areas in which improvements could be made. Additionally, I highlighted my personal growth and learning experiences during the internship.

Keywords: RMG; Merchandising; Planning; Procurement; Yarn; Fabric; Development; R& D

Table of Contents

Declaration	2
Letter of Transmittal	3
Non-Disclosure Agreement	4
Acknowledgment	5
Executive Summary	6
List of Acronyms	8
Chapter 1: About Organization.....	9
1.1 Overview of the Industry	9
1.2 Vision & Mission.....	10
1.3 Objectives & Goals	11
1.4 Organogram	13
1.5 Manufacturing Divisions	14
1.6 Certification List	14
1.7 Awards	14
1.8 Product of ROBINTEX.....	15
1.9 Customer of ROBINTEX	16
Chapter 2: Description of Task Accomplishment.....	17
2.1 Procurement Department	17
2.2 Marketing & Merchandising Department.....	22
2.3 Commercial Department	30
2.4 Accounts & Finance Department.....	35
2.5 HR & Admin Department.....	41
Chapter 3: Critical Assessment of Internship Work	45
3.1 Application of Generic Courses During Internship	45

3.2 Suggestion for industry improvement.....	47
3.3 Learning for Self-Improvement	49
Chapter 4: Conclusion.....	52
References	54

List of Acronyms

RMG	: Ready Made Garments
BGMEA	: Bangladesh Garment Manufacturers and Exporters Association
KPI	: Key Performance Indicator
IE	: Industrial Engineering
HR	: Human Resource
TNA	: Time & Action Plan
R&D	: Research & Development
BTMC	: Bangladesh Textile Mills Corporation
BTMA	: Bangladesh Textile Mills Association
SMV	: Standard Minute Value
CM	: Cost of Making
FOB	: Free On Board
SAM	: Standard Allowed Minutes

Chapter 1: About Organization

1.1 Overview of the Industry

Bangladesh, home to roughly 170 million people, has experienced a profound transformation in its economic structure over recent decades. Once primarily agrarian, the nation is now recognized for its dynamic manufacturing sector, with the ready-made garment (RMG) industry serving as the primary driver of economic growth. As of the 2024–2025 fiscal year, the RMG sector contributed over US\$39.35 billion—more than 80% of Bangladesh’s total export earnings. This sector employs over five million people, the majority of whom are women, underscoring its pivotal role in advancing social and economic development. Since its humble beginnings in the 1960s, led by trailblazers such as Riaz Garments and Desh Garments, the industry has expanded to nearly 5,000 factories. While growth has been robust, the sector now faces mounting challenges, including rising production costs, energy shortages, currency devaluation, and intensified global competition. Notably, exports to emerging markets have grown, now representing 16.5% of the industry’s overall revenue, even as average unit prices in traditional destinations like the European Union have declined. Despite a net increase in new factories, closures due to financial pressures have resulted in more job losses than gains during the same period. Demographic changes also highlight the need for effective workforce retention strategies, as many women leave the sector after age 35. Nevertheless, the RMG industry remains an indispensable source of employment and foreign exchange, and continues to be a cornerstone of Bangladesh’s economy.

Robintex (Bangladesh) Ltd, Robin Knitwear Ltd, and Comptex Bangladesh Ltd are prominent players in the composite knitwear industry, operating from a vast 35-acre campus in Vulta, Narayanganj—just 15 kilometers east of Dhaka. Ideally situated on the highway that connects Dhaka to the major port city of Chittagong, their facility boasts state-of-the-art machinery and advanced technologies imported from leading nations including Germany, the USA, the UK, Japan, Switzerland, Australia, Italy, Singapore, and India. This vertically integrated complex encompasses 0.71 million square feet dedicated to production, complemented by open spaces, landscaped greenery, and robust environmental safeguards. Employing a skilled workforce of 7,500 and operating 1,864 sewing machines, Robintex consistently produces around 100,000

premium-quality knit garments each day. To accommodate rising global demand, the company has initiated a significant expansion, investing US\$28.2 million to boost capacity by 2026. This will enable the production of an additional 5.5 tons of fabric and 25,000 garments per day. Over the last ten years, Robintex's export revenue has increased at an impressive annual rate exceeding 27.5%, reaching US\$65.11 million in 2025. Projections indicate that by 2026, the company will export 36 million garments, generating US\$100 million in revenue.



1.2 Vision & Mission

Vision

“To remain in the forefront of the knit composite industry by delivering right quality products in shortest possible lead time with efficient use of sustainable product, technology and resources.”

Mission

“To establish ROBINTEX GROUP as a Community Development Company (CDC) and an industry leader by hiring driven individuals who want to create the greatest product possible for the best reason to care for and improve the lives of the workforce.”

1.3 Objectives & Goals

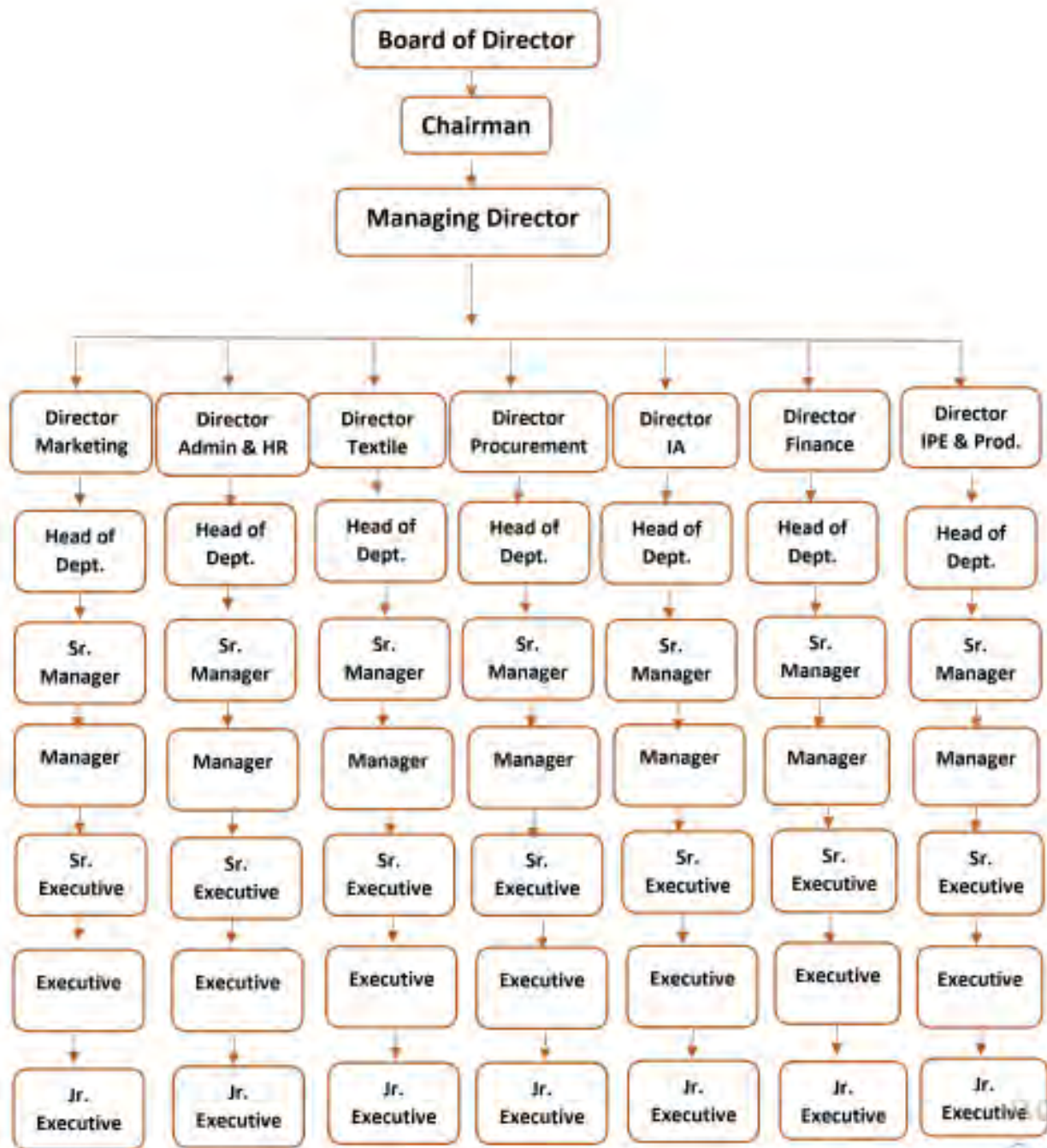
ROBINTEX positions itself at the forefront of the industry by championing sustainable economic progress that respects both people and the planet. The company is committed to continual improvement, aiming for excellence in its social, environmental, and economic performance. Echotex's business philosophy centers on four core priorities: planet, people, product, and partners. Guided by these principles, the company has established measurable objectives and benchmarks to ensure accountability and drive progress. Within this framework, ROBINTEX focuses on five foundational pillars that shape its strategic direction:

- Sustainable Product
- Happy Workforce
- Ethical Principles
- Green Operations
- Commercially Sound Enterprise
- Sustainable Future

Considering those fundamentals, ROBINTEX is offering below strength and strategies to RMG sector:

- Infrastructure and proximity to the market and access to it.
- Shorter lead time supporting Speed orders.
- Large production volume of Digital Printing, Placement print (Oval print) and AOP. Industrial Engineering applied for both textile and garments.
- ERP backed production control and supply chain management system.
- JIT based sewing production lines enhancing efficiency.
- Offering knitwear ensuring height of quality.
- Maintaining delivery schedule most professionally.
- Contending for the price leadership which would be the most competitive in this region or, probably, in the world.
- Utilization of resources by incorporating modern technology and innovation for business sustainability.
- Flexibility in a variety of styles of production and to respond to quick turnaround orders.

1.4 Organogram



1.5 Manufacturing Divisions

- Knitting,
- Dyeing-finishings,
- Screen Printing,
- Apparel Production,
- Garment Washing,
- All Over Printing (AOP)
- Digital Printing,
- Embroidery,
- CPB Dyeing
- Sample Division

1.6 Certification List



1.7 Awards

- 1.Awards & Recognitions for Health & Safety Best Practices
- 2.Recognition Letter on Building Safety and Safety Committee from Accord
- 3.HIGG FEM Verified – 2021
- 4.RMG Times Best Practice Award & Recognition, 2019
- 5.RMG Times Best Practice Award & Recognition, 2020
- 6.Leading Bangladesh to Prosperity, BGMEA Award

- 7.LEED PLATINUM CERTIFIED
- 8.Best Clothing Supplier, 2011 & 2012
- 9.Awarded by Metropolitan Chamber of Commerce for Best Initiatives Taken for ETP
- 10.MCCI Award on Environmental Pollution Control, 2009
- 11.Environment Award from DoE, 2010
- 12.Environment Friendly Recognition from Bangladesh Environment & Human Right.
- 13. Implementation Society
- 14.OH&S GOOD PRACTICES AWARD 2017
- 15.Best clothing supplier from Sainsbury's

1.8 Product of ROBINTEX

- T-shirt
- Polo-shirt
- Vest
- Dress
- Trouser
- Leggings
- Skirts
- Tops
- Pant
- Hoody
- Sweat
- Jogger
- Night wear
- Denim
- Outerwear etc.



1.9 Customer of ROBINTEX

- C&A
- KAPPA
- ZARA
- H&M
- LPP
- MATALAN
- NEWYORKER
- NEXT
- PRIMARK
- DISNEY
- LIDL
- KAPPA
- LOTTO

Chapter 2: Description of Task Accomplishment

As a part of my internship activities, I've worked with some crucial departments of Robintex Group. These departments are involved in activities that are in line with their primary functions and departmental performance indicators. My main goal has been to create systems that incorporate sustainable practices into their regular operations, thus advocating for sustainable business practices.

1. Procurement Dept.
2. Merchandising Dept.
3. Commercial Dept.
4. Accounts & Finance.
5. HR & Admin.

2.1 Procurement Department

The apparel industry is currently going through challenges as customers demanding lower prices and an production costs are increasing day by day. To face this challenge effectively, the RMG industry have to implement efficient measures across all aspects of its operations, from sourcing raw materials to delivering final products. Supply Chain Management plays a vital and indispensable role in this context. The primary focus of managing the textile-apparel supply chain is to bring fashionable products in the market at the lowest possible cost and with the shipment time in mind, all while not minimizing the profits. Procurement department is the first component of supply chain management, and Robintex Ltd, among other reputed companies, has established a dedicated Procurement team. This specialized team primarily focuses on sourcing fabric, trims, accessories, dyes and chemicals- a task traditionally handled by merchandising team. Robintex followed this same practice before forming the procurement team, focusing the significance of having a specialized procurement team in maintaining an efficient supply chain management system.

2.1.1 Function of Procurement Department

Supplier Sourcing

Finding, evaluating, and selecting suppliers who can offer the business goods or services is the responsibility of the procurement department. Finding trustworthy suppliers who can fulfill the needs of the business and help it accomplish its goals is the goal of supplier sourcing. The procurement department examines the supplier's credentials and profile during this procedure.

Sample Development

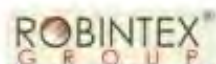
Upon receiving a request from the merchant, the procurement department sources product samples from multiple suppliers for specific items and assesses their quality.

Price Negotiation

One of the common challenges appears when dealing with procurement departments is their demand for price reduction. Procurement professionals use a variety of strategies to justify their intended price, such as citing market conditions, budgetary restrictions or pointing to competitor offers. They also take suggestions from merchandisers on pricing. If the agreed-upon price aligns with the target, the supplier is included in Robintex system.

Forwarding Booking

After selecting a supplier, completing contract negotiations, and obtaining signed agreements, the booking is sent to the supplier. When a supplier accepts and recognizes a Purchase Order (PO) with bank details and non-negotiable terms and conditions, a legally enforceable agreement is created between the buyer (Robintex Group) and the selected supplier. The booking requisition is usually sent to the procurement department by the merchandiser. Once the procurement manager and head of procurement have given their approval, the appropriate staff members draft the purchase order and forward it to the supplier.

**Robintex (Bangladesh) Limited**

Robintex (Bangladesh) Limited, 12A, Gulshan North Avenue, Dhaka-1212
 Tel: +88-02-
 Fax: +88-02-

**Trim Purchase Order No. 13-25-03862**

Supplier:	SAS LABEL and ACCESSORIES.	P.O Date :	29/01/2025
Address	PLOT#57/4,PALLABI 2ND PHASE,RING ROAD,EASTERN HOUSING,MIRPUR,DHAKA-1216	Order Number :	ZSM-005-37
Phone:	null	Master LC # :	
Fax:	null	Payment Mode :	Letter of Credit
Contact Person:	N/A	Payment Term :	120 days at sight L/C
GST# :	null	Buyer Name :	E PLUS M Sp Z.O.O
		Garment Quantity :	36260 pieces
P.O Total Amount \$ 78.57		Robintex (Bangladesh) Limited GST #. 0	

We are pleased to place the following order :

Label	Total Quantity: 18,855.00 Pieces	Total Amount: \$ 78.57
--------------	---	-------------------------------

S No.	Type	Material	Classification					
1	Care Label	Cotton	Simple					
Width	Length	Order Qty	Delivery Date	Delivery Point	Unit Price	Selected Currency	Amount	Requisition #
5	7	18,855,000 Pieces	31/01/2025	RBL	\$ 0.004167	United State Dollar	\$ 78.57	R-36329

</

**Terms and Conditions of Purchase Order**

1. Delivery will only be accepted within mercantile business hours between 9:00 am to 5:30 pm.
2. In case Goods hereby ordered are delivered after the delivery date stipulated herein and/or such Goods are found short in quantity and/or of inferior quality, Buyer reserves the right to reject any part or all of the Goods delivered and/or cancel future deliveries hereunder and/or issue Debt Note(s) and/or claim compensation, which shall be accepted by the Supplier as conclusive and final.
3. Buyer shall not accept delivery of any Goods hereby ordered unless accompanied by an approved copy of this Purchase Order (PO) along with Supplier's Original Delivery Challan containing this PO Number.
4. Sales Tax Invoice, containing this P.O Number and Supplier's Delivery Challan Number, covering each delivery here under must be submitted within 7 days of delivery. Payment shall be made within above mentioned Payment Term of receipt of the duly Approved Sales Tax Invoice.
5. No delivery will be accepted unless delivered as per packing assortment agreed with this P.O.

Prepared By:	Checked By :	Approved By : Head of Purchase
Supplier Confirmation		
I hereby represent that I am lawfully authorized to accept this Purchase Order and that I have read all terms and conditions and agree to be bound accordingly.		
Date: _____	Signature: _____	

Figure: Purchase Order

Ensuring Material Availability

Based on production planning, the procurement team makes sure that materials are supplied on time and keeps a close look on production progress.

Ensuring Payment

Following order placement, the procurement department receives the Proforma Invoice (PI), confirms it, and forwards it to the commercial department to initiate the Letter of Credit (LC) process. Once the LC is established, it is shared with the supplier. After receiving LC confirmation, the supplier provides the invoice, delivery challan, and Bill of Entry (BOE) to the procurement department. Later Procurement forwards the shipping documents to the Audit and Commercial department, which audits the whole process and takes the necessary steps to release the goods and make payment to the supplier.

2.1.2 Challenges of Procurement Department in the Robintex Group

Price Pressure and Cost Escalation:

Bangladesh's RMG industry is required to compete in an unstable global market where buyers are always on the prowl for a better price. Procurement managers also have to deal with rising raw-material, transport and compliance costs. Juggling all these conflicting demands and trying to is, however, an ongoing challenge.

Dependence on Imported Raw Materials

Because it does not have a strong backward linkage, much of the raw materials such as fabrics, dyes and chemicals, accessories are mostly imported from China, India and various Asian & European countries. This over reliance much of the time can lead to longer-than-necessary lead times, higher costs and exposure to global supply disruptions, currency fluctuations and shipping delays.

Problems with Quality and Reliability of Suppliers

One of the hardest challenges is being certain that suppliers are reliable and provide consistent quality. The reputation of a company and its customers' satisfaction can be adversely affected by deviations in quality, late deliveries or fabric shortages that may disrupt the production schedule and delay shipment deadlines.

Ethical Sourcing and Compliance Challenge

Procurement departments should also ensure compliance with labor and environmental rules, as sustainability and ethical sourcing become increasingly important globally. These requirements are increasingly difficult to meet while remaining competitive on cost.

Relationship Management with Suppliers

Working to develop long-term strategic relationships with suppliers is frequently overlooked. Price-driven, short-term purchasing strategies get in the way of collaboration, kill innovation and risk quality.

2.1.3 Improvement Areas of Procurement Department in Robintex Group

Supplier Diversification and Localization

Decreasing dependence on few foreign suppliers and increasing localized sourcing can result in shorter lead times, and reduction of risks associated with global disruptions. It may also be an opportunity to support local textile and accessories producers and enhance flexibility as well as sustainability.

Implementation of Digital Procurement Systems

By implementing ERP or cloud procurement applications, companies can drive transparency and track the purchase closely while making informed decision. Automating purchase order (PO) management, supplier ratings and performance can provide truly transformative efficiencies.

Strategic Forecasting and Inventory Management

Using data-driven forecasting tools enables much better predictability of demand and, accordingly, procurement planning. This reduces overstocking, minimizes waste, and allows for better utilization of working capital.

Sustainability and Compliance Integration

In addition, the integration of sustainability criteria into the selection and monitoring of suppliers will help to meet the requirements of global buyers. Procurement of raw materials that are

environmentally friendly and from ethical sources will enhance corporate image and ensure access to markets.

Improving Supplier Relationship Management (SRM)

Trust can be developed, and consistency of quality ensured through long-term partnerships created by regular performance appraisals, joint development efforts, and open communication.

2.2 Marketing & Merchandising Department

I have been a merchandiser at Robintex Group for the past two years, so this PGD internship gave me the chance to push harder and become a vital member of the vibrant Marketing & Merchandising division. The company's attempts to engage customers, expand its market, and generate income were driven by this specific department. This particular department served as the engine propelling the company's efforts in customer engagement, market expansion, and revenue generation. As an intern in this department, I learnt valuable insights into the strategies, creativity, and customer-focused approach that underpin the company's success in a highly competitive environment. Throughout my tenure at Robintex Group., I closely observed the intricate operations of the Marketing & Merchandising department. My internship provided me with a first-hand look at how this department collaborates with other functions across the company. This collaborative interplay highlighted the significance of harmonizing marketing strategies with product offerings and operational capabilities. Through these experiences, I gained firsthand knowledge of the customer-focused culture and strategic decision-making that propel the Marketing & Merchandising department to success.

2.2.1 Activities of Merchandising Department

Fashion Forecasting

It aids fashion designers in the creation of new fashion presentations for the upcoming season by analyzing the current market conditions as well as other political, social, and multifactor influences. This analysis enables a better understanding of the emerging fashion concepts.

Product Development

Robintex's merchandising department undertakes product development through two key initiatives-internal development according to current trends and design needs on specific lines offered in each season. Once a buyer places an order, he sends a "Tech Pack" which includes details on style specifications that include design, measurements, fabric, style code, surface ornamentation among others. Samples are made in order to fulfill the needs of the customers.

Sample Approval

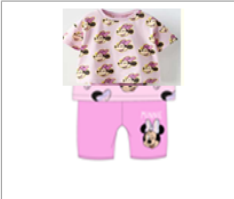
After sample development, 2–3 samples are sent to the buyer for approval. These samples will help the buyer to evaluate the appearance of the garment style, and the capability of the manufacturer to produce the required sample for their line. This helps to understand the capacity of the manufacturer.

Costing and Order Receipt

After approval from the buyer, costing of the garment is done by the merchandiser, which includes different components of costs required for producing and delivering the garments. It includes fabric cost, trims and accessories cost, CMT costs, washing or finishing cost, bank charges, buffer values, and other miscellaneous costs like wastage. A quote is sent to the buyer based on final pricing details and costings. The buyer, upon acceptance of the finalized costing, places the order by specifying order quantities amongst other important details.

Robintex Bangladesh Limited			
Vulta, Rupgonj, Narayongonj			
Final Cost Sheet			
Date:	22-Jan-25		
Buyer Name:	ZSM Group / KIK		
Order No	ZSM-005-37		
PO Number	ZSM Group /2024/37		
Style Name:	Baby Set		
Fabrication:	Top:100% Cotton Single Jersey Bot: 96% Cotton 4% Elastane 2x2 Rib		
GSM	Top: 160 & Bot: 210		
Shipment Date:	30-Jan-25		

Order Qty Per:	36,260
FOB Rate	\$ 0.75
LC Value	\$ 27,195
Fabric Consumption:	0.70
SMV:	4.23
CPM at 100% Efficiency:	\$ 0.050
CM	\$ 4.61
Efficiency %	55.00%
Process Loss %	11.35%



Particulars	Count	Body	Neck Incl Rib	Neck Tap	Pant (34/1)	Total /Avg	Value
Yarn	26/s	\$ 3.02	\$ 3.02		\$ 3.30	\$ 3.13	\$ 7,389
% of Sharing		100%	96.5%		96%		\$ -
Rate		\$ 3.02	\$ 2.91		\$ 3.17	\$ 3.07	\$ 7,256
Lyera (20D)		\$ -	\$ 4.40		\$ 4.40	\$ 1.92	\$ 4,525
% of Sharing		0%	3.5%		4.0%		\$ -
Rate		\$ -	\$ 0.154		\$ 0.176	\$ 0.08	\$ 178
Total Rate		\$ 3.02	\$ 3.07		\$ 3.34	\$ 3.15	\$ 7,435
Knitting		\$ 0.13	\$ 0.24		\$ 0.24	\$ 0.18	\$ 420
Dyeing		\$ 1.15	\$ 1.15		\$ 1.15	\$ 1.15	\$ 2,717
AOP		\$ -				\$ -	\$ -
Brush		\$ -				\$ -	\$ -
Heat Set		\$ -	\$ -			\$ -	\$ -
Finish							
Wash		\$ -				\$ -	\$ -
Total		\$ 4.30	\$ 4.46		\$ 4.73	\$ 4.47	\$ 10,572
% of Wastage:		10.00%	13.00%		13.00%		11.35%
Wastage Value		\$ 0.43	\$ 0.58		\$ 0.62	\$ 0.51	
Total Fabric Cost/Kg		\$ 4.73	\$ 5.04		\$ 5.35	\$ 4.98	
Fabric Kg		1,213	107		803	2,123	
Fabric cost \$		\$ 5,736.57	\$ 540.41		\$ 4,294.98		\$ 10,572
Grey Fabric		1,334	121		907	2,363	

Particulars	Rate (\$) /Pc	% of Sharing	Value
1 Fabric	\$ 0.292	38.87%	\$ 10,572
2 Accessories	\$ 0.104	13.89%	\$ 3,777
3 AOP	\$ 0.030	4.01%	\$ 1,092
4 Embroidery	\$ -	0.00%	\$ -
5 Stone	\$ -	0.00%	\$ -
6 Print	\$ 0.052	6.94%	\$ 1,889
7 Wash	\$ -	0.00%	\$ -
8 Lab Test	\$ -	0.00%	\$ -
9 Sample cost	\$ -	0.00%	\$ -
10 Total Material Cost	\$ 0.478	63.72%	\$ 17,329
11 CM	\$ 0.385	51.27%	\$ 13,944
12 Commercial	\$ 0.016	2.08%	\$ 283
13 Commission	\$ 0.00%	0.00%	\$ -
14 Others	\$ 0.00%	0.00%	\$ -
15 Total Conversion Cost	\$ 0.400	53.35%	\$ 14,509
16 Total Cost	\$ 0.878	117.07%	\$ 31,839
17 Profit	\$ (0.128)	-17.07%	\$ (4,644)
18 Price	\$ 0.7500	100.00%	\$ 27,195

Figure: Cost and Budget Sheet

T&A Planning

The merchandiser checks the requirements of the order, plans all the activities, and assigns tasks to the assistants accordingly. The merchandising department is also responsible for the time and action (T&A) plan that includes fabric and accessories booking, knitting, dyeing, printing, cutting, sewing, finishing, packing, inspection, and shipment.

Fabric and Trims Booking

Merchandisers place orders for the raw materials required, such as fabric, trims, and accessories, by specifying color, GSM, weave, quantity, quality, and other necessary details. They also communicate these requirements to the purchase department for placing orders with suppliers.

Pre-Production Meeting (PPM)

Pre-production meetings organized by merchandisers are held before bulk production commences with approved samples and in-house raw materials. These meetings involve all department heads and key personnel in the company to plan the production process and schedule it efficiently.

Communication

Communication is an essential dimension of a merchandiser's job. They need to interact with persons at different levels in various functional departments routinely.

Follow-ups

Merchandisers deal with sending samples to different stakeholders, either to the buyer or to the buying house, for approvals at different stages of order processing.

Co-ordination

Merchandisers must collaborate in order to reduce ambiguities, and clear up any existing problems. Merchandisers should help whenever there are issues to ensure that the job is completed successfully.

Negotiation

Negotiation is the art of convincing, compromising, and cooperating to find mutually beneficial solutions for all parties involved in the process.

Meetings

The meetings in which merchandisers participate are of two types. First, they hold meetings with the heads of different functions' departments. Second, they attend meetings with their superiors, buyers, or suppliers for reporting, participation, or discussions.

Controlling

Control activities are very vital for merchandisers. They should confirm whether all activities are based on standard operation procedures; if some areas deviate, then the merchandiser must design alternative steps.

Decision Making

Garment merchandisers make many decisions in order processing, which include approvals such as fabrics, colors, designs, accessories, and packaging; supplier and vendor selection; buyer selection; and time extensions for the shipment of an order.

2.2.2 Challenges of Merchandising Department in Robintex Group

Poor Backward Linkage/ Raw-Materials Dependency

The RMG sector remains highly dependent on imported fabrics, trims, and accessories in Bangladesh, which limits in-house control over costing, lead-time, and quality. As merchandising activities depend upon supplier performance, this is where the associated risk begins: delays, cost escalation, and quality variation. The result is less flexibility for merchandising to respond quickly to buyers' tech packs, sample approvals, and fast T&A plans.

Poor Product Diversification/Over-Reliance On Basic Items And Traditional Markets

Many studies note that Bangladesh still focuses heavily on low-price, basic garments (T-shirts, knitwear) and a few export markets, making the business vulnerable. For a merchandising department doing product development, sample approval, costing and T&A planning this would mean less opportunities to work on higher-value lines, such as outerwear, technical fabrics, and premium segments. Also, buyers are demanding shorter lead times and more variety; Bangladesh finds it harder to respond.

Lead-Time, Responsiveness and Supply-Chain Inefficiencies

Bangladesh factories, compared to competing countries, often take longer from sample development through to bulk production. That means for the merchandising department, the T&A ("Time & Action") plan becomes riskier. Monitoring and follow-ups need to be tighter. Disruptions in raw material booking, PPM readiness, and coordination with suppliers slow the chain of processing.

Increasing Costs and Utilities Pressure

Utility bills have gone up, such as gas, electricity, and fuel, which increases cost pressures on factories and therefore on costing decisions of merchandisers. This forces merchandisers to negotiate harder in costing, perhaps eroding margins or forcing trade-offs in quality, delivery, or volume.

Technological and Information Management Gaps

Many RMG operations in Bangladesh are still weak in IT systems for supply-chain visibility, mobile/SMS monitoring, real-time data flows. For merchandising, this means less accurate follow-up, increased manual coordination, and more risks of deviations to the plan, such as delays in fabric booking or in cutting/finishing.

Compliance, Sustainability and Labour Issues

Even though your focus is merchandising, increasingly, the buyer requires the department to show traceability, ethical sourcing, and labor compliance. Shortcomings (non-compliance, unsafe working conditions) remain a challenge. Merchandisers may be caught between buyer demands and the factory realities-things like a supplier not being compliant, and quality versus cost trade-offs.

Market Volatility And External Risks

Global shifts-job buyer preference, near-shoring, trade policy changes-are creating uncertainty, and Bangladesh needs to adapt quicker. The stages of costing and order receipt become riskier in case of delayed or changed orders by buyers, or when shipment/delivery is affected.

Human Resources & Skill Gaps In Merchandising Functions

While not always studied explicitly for the merchandising division, several of the reports point to lack of managerial knowledge, coordination, training of mid-level supervisors. Since merchandising is all about communication, negotiation, coordination, and decision making, any weakness here impairs performance.

2.2.3 Improvement Areas of Merchandising Department in Robintex Group

Strengthen Backward Linkage And Raw-Material Strategy

Proactively work with the sourcing/purchasing team to identify alternative suppliers or domestic sources of fabrics/trims that can help reduce lead-time and cost risk. Build relationships earlier with suppliers, integrate raw material availability into T&A plan, and fabric/trims booking timeline.

Enhancing Product Development And Diversification Capability

As Merchandising department is responsible for product development and sample approval, where possible push to expand into higher-value lines than basic garments, for example outerwear, technical fabrics, premium finishes. Provide input early for buyer discussions by using forecasting and trend analysis to enhance the department's strategic value.

Improve Lead-Time Management And Supply-Chain Coordination

More strict Time & Action (T&A) tracking should be put in place with detailed milestones, contingency planning, and communication flows: PPM, fabric booking, cutting, sewing, and finishing. Apply project-management tools, even simple ones, to follow tasks among assistant merchandisers, suppliers, and internal functions. Raising the visibility of delays early and escalate where appropriate.

Adopt Digital Tools and Information Management

Advocate or pilot for mobile or real-time tools for sample tracking, supplier updates, and production progress. Enhance documentation of tech-packs, sample approvals, costing sheets in digital formats to minimize errors and improve traceability.

Costing Agility and Negotiation Skill-Building

Fortify your costing knowledge against cost pressures: fabric, trims, CMT, washing/finishing cost, buffers. Negotiate with suppliers or buyers. Create scenarios of fluctuations due to utilities or raw material prices and prepare for pricing buffers or alternative options to offer to buyers in advance.

Enhance Cross-Functional Coordination And Communication.

Since the merchandising department is at the juncture of marketing (buyer interface), production (factory floor), and sourcing/purchase, your role in coordination is of much importance. Emphasize timely communication, clear sample flows, escalation of issues, regular meetings with heads of departments. Bring your experience to ensure that sample approval, costings, and order receipt are in line with production capacities and readiness of the factory.

Compliance, Sustainability, And Risk Management Integration

Incorporate compliance checks into the sample approval, PPM, and supplier selection processes for labour, environment, and safety. Forecast buyer demands for sustainable, traceable products. Embed these into product development and costing. Develop alternative sourcing or contingency plans for order disruptions, raw-material shortages, or supply-chain shocks.

Skill Development for Merchandising Team

Invest time (and encourage the team) in up-skilling: negotiation skills, data analytics-for forecasting, fabric/trims knowledge, market trend analysis, cost modelling. The merchandising function includes decision making, controlling, and coordinating-stronger management training of assistant merchandisers will strengthen the department.

2.3 Commercial Department

The commercial department is involved in different types of bank-related activities. They collect sales information from Merchants for contact or master LC/Export L/C. Then, they make liens with the Bank for Master/ Master/Export L/C, make L/C transfer to third parties, BTB L/C opening, and amendments. Moreover, it collects import documents from banks, ensures endorsement, and provides LGBG for import consignment release. The company purchases documents for fund transaction purposes. They submit the export documents for payment realization along with tracking bank bill/reference no. and collection of DHL/FedEx courier number/ receipt no. Also, they follow up on the proceeds realization, manage import bills acceptances along with maturity date. The commercial department manages BTB LC payable at maturity, L/A commission to local agents, and adjustments of bank loans. They also collect bank statements and vouchers, make the renewals and extensions of bank liabilities, and seek sanctions if necessary.

Work Related to BGMEA

Apart from banking, the commercial department is involved in declaring fabrics and accessories utilization, along with any amendments related to them. They deal with the balance fabrics/raw material adjustment and collect the UD certificate. As an initiation, they first collect a bank certificate from the BGMEA bank and then they submit Master LC copy, BTB LC copy,

measurement sheets, etc., to the BGMEA. Once they do this, BGMEA provides them with the UD copy. The commercial department facilitates the transfer of Interbond for sub-contract work and gets BGMEA certificates for "Free of Cost" goods import. They manage sample passbook renewal to import sample goods and the renewal of BGMEA license and any other certificate required from BGMEA. Also, they maintain the annual renewal of member IDs and undertake several other activities on requirement.

Management for Buying Houses

The commercial department closely follows the procurement of orders and contributes to the transferring of Master L/C or collecting L/Cs. They receive order sheets, artworks, and measurements, collect proforma invoices and BTB L/Cs along with their amendments. They provide shipping information to the buying houses that include invoices, packing lists, GSP certificates, COO certificates, bills of lading for IC (inspection certificate) certificates. They also receive the ASN and vessel approval from buying offices.

Management for Freight Forwarders/Shipping Agents

The commercial department undertakes the online booking of shipments for export by air and sea. They acquire shipping advice and dummy B/L or AWB for EPB work. This starts with the buyer who provided the ASN to the buying house, which in turn sends them to the commercial department to confirm goods' readiness to the buying house. When the vessel booking is finalized by the buying house, the forwarder agent notifies the buyer for approval of shipment, after which the commercial department undertakes the handing over of the goods to the forwarder.

Management for Clearing & Forwarding Agents

The import documents for clearing imported goods are transferred to the C&F agent with bank endorsement by the commercial department. Alongside, for exports, they deliver the shipping documents to the C & F agent. They also keep a close watch on the assessment and examination process and collect Bill of Entry/Shipping Bill, which is an authenticated import and export record.

Office Operations The commercial department should maintain correspondence with overseas and local buyers and buying offices besides following up the production status, booking, shipment and import and export documents with the suppliers. They maintain records for the preparedness of

finished goods ready to export along with organizing corporate meetings, amongst other office-related tasks.

Customs Bond Responsibilities

The commercial department submits all the certificates and documents for customs bond licensing to the customs office following the instructions given by the Customs Office. This includes the handling of ownership changes, permanent bond transfer, machinery-related matters, factory building extension or substitution, UP, and in-bond activities.

Duties of Export Promotion Bureau (EPB)

The commercial department acquires necessary certificates like "Certificate of Origin (CO)," quota issuances, and GSP certificates from the Export Promotion Bureau (EPB).

2.3.1 Challenges of Commercial Department in Robintex Group

Banking And Finance Bottlenecks

The banking sector constraints have caused major disruptions in the RMG sector. A recent study found that many firms reported delays in the opening of LCs, high bank charges, and delays in receiving payments hamper trade operations. In addition, about 400 garment factories in Bangladesh had to put a halt on production due to banking problems, indicating the scale of the risk. These issues directly affect the commercial department's responsibilities with regard to handling master/ex-export LCs, BTB (back-to-back) LCs, amendments, endorsements, and import/export funds realization.

Liquidity & Non-Performing Loan (NPL) Risk

The commercial department is increasingly facing problems due to a high non-performing loan ratio in the RMG and textile sectors; one report notes the NPL ratio of the RMG sector to be at around 26%. Because the department is involved in managing bank liabilities, renewals, extensions, sanctions, and the collection of export proceeds, the weak banking environment imposes additional operational risk and cost.

Complexity In Trade Documentation, Compliance, And Regulatory Burden

Commercial operations include a wide array of activities: L/C transfers, import document endorsements, BGMEA certifications, customs bond submissions, EPB certificate retrievals, shipping document management, etc. According to the literature, RMG trade in Bangladesh still bears a high share of documentary credit (LCs) and documentary collections, which is more complex and costly compared with the global open-account norms. The heavy reliance on these legacy mechanisms increases procedural risk, such as delays and errors, and legal disputes that get in the way of speed.

Import Raw-Material Linkage and Foreign Currency Risk

Since commercial teams handle declarations of fabrics/accessories, utilization certificates, OOC (“free of cost”) goods import, and inter-bond transfers, they are exposed to upstream raw material import risks. One study highlighted that ~40% of firms faced delays opening raw-material LCs and that raw-material sourcing delays hamper supply chain performance. Moreover, currency fluctuations, foreign exchange mismatches, and the cost of bank charges compound the challenge for the commercial unit.

Coordination and Information-Flow Issues Across Functions

With such a wide range of activities (bank liaison, shipping/forwarder booking, C&F agent coordination, BGMEA/EPB certificate management), the commercial department has to maintain good coordination, both internally and externally, with buyers, banks, forwarders, customs, and export agencies. Any misalignment in export documentation, shipping readiness, LC amendments, or custom clearance can delay shipment, increase demurrage cost, or jeopardize the receipt of payment. Such coordination becomes particularly crucial in a fast-moving competitive environment but is usually impeded by manual processes, scattered documentation, and siloed functional units.

2.3.2 Improvement Areas of Commercial Department in Robintex Group

Strengthening Bank Relationships and Trade Finance Mechanisms

The commercial department must be proactive in fostering improved working relationships with banks to ensure timely issuance and amendments of LCs, reduce turnaround times for payment realisation, negotiate lower bank charges, and utilize alternative payment mechanisms where feasible, for instance, TT and open account when risk manageable. Indeed, more streamlined trade-finance models-less reliance on back-to-back LCs-could reduce fragility in the chain.

Improve Efficiency And Digitalization Of Documentation

Given the high procedural load, such as LC/management, import/export documentation, customs bonds, BGMEA/EPB certifications, it would be valuable to invest in digital document-management systems and workflow automation. Examples include standardized templates, centralized tracking of L/C amendments, integrated dashboards for shipping, banking, and export documentation flows.

This will also support faster shipping advice, booking confirmation, and export proceeds tracking.

Enhance Raw-Material Import Management And Foreign-Exchange Hedging

As commercial operations span declarations of the import and utilization of fabric/accessories, the department should liaise with sourcing and merchandising teams to plan raw material imports consistent with production and shipment schedules for the least number of urgent "rush" LCs, high cost, and currency risk.

Foreign-exchange risk management, including forward contracts and locked-in FX rates or buffer cost modeling, will contribute to cost predictability.

Improve Cross-Functional Coordination And Internal Communication.

Because the commercial functions interact with merchandising, sourcing, production, logistics, banks, forwarders, customs and export promotion bodies, the department should facilitate regular joint meetings-or cross-functional task-forces-to align order receipt, shipment readiness, LC status, customs bond status, port bookings, export documentation. Clear escalation paths for

delays, such as LC amendment delays or shipping booking mismatches, help mitigate the risk of missed shipment/penalties.

Capacity-Building And Regulatory Literacy

Given the regulatory complexity - BGMEA declaration of raw materials, utilization certificates, customs bonds, EPB certificates - the commercial team should invest in training on export-import regulations, banking compliance (AML/KYC, LC laws), shipping/forwarding rules, customs procedures, and certificates. Improved regulatory literacy will reduce error rates, delay risk, and support the company in staying compliant with buyer demands and government/export-promotion policies.

Risk Management And Scenario Planning

The commercial department shall adopt a much stronger risk-management mindset: for example, scenario planning for bank liquidity disruption, LC approval delay, shipping cancellation, customs hold-up, foreign exchange fluctuation. Contingency planning includes alternative banks, shipping routes/forwarders, buffer for funds realisation, and pre-booked forwarding space that will mitigate the impact of any external disruption.

2.4 Accounts & Finance Department

I did my internship in Robintex Group, where I got deep into the dynamic Accounts & Finance department. This important sector served as the financial backbone of this firm, which was entrusted with the sole responsibility of controlling and optimizing its financial resources. The Accounts & Finance department played a very key role in budgeting, financial analysis, and cash flow management activities in the firm, all of which were very crucial for the company's good financial health and long-term sustainability. From my work during the internship, I observed how this department collaborated with other departments such as operations and marketing to arrive at prudent strategic decisions.

One of the greatest benefits during my internship was the presence of experienced professionals from whom I got to learn more about so many areas in accounting and finance.

2.4.1 Functions of Accounts & Finance Department

Recording Financial Transactions

Financial transactions are recorded with much care, journal entries are prepared, and the company's ledger is maintained by this department. The accuracy and meticulousness in financial record-keeping practices are very important.

Budgeting Assistance

Financial planning and budgeting remain some of the major functions of the finance department within the garments industry. This will include the setting of financial plans and budgets consistent with the strategic direction of the organization. It develops forecasts of sales, estimates of expenses, and financial targets that serve as a guide toward the successful performance of the company.

Invoice and Payment Processing

The department reviews invoices and cross-references them against purchase orders to facilitate payments.

Financial Analysis

It is supposed to collect data and prepare reports for financial analysis. This may involve comparing the actual performance versus forecasted ones, evaluating key performance indicators, and defining trends for decision-making.

Bank Reconciliation

The Accounts & Finance department is responsible for reconciliation of bank statements with internal records to ensure accurate tracking of all financial transactions and resolving any discrepancies in a timely manner.

Financial Risk Management

In the Textile industry, there are different types of financial risks in this global dynamic marketplace. The identification and management of these risks, such as currency exchange rate

fluctuation, interest rate, credit risks, and others, are solely the responsibilities of the finance & accounts department. They protect the company's financial interests and minimize potential losses through strategies and policies such as insurance.

Month-end and Year-end Closures

The Accounts and Finance department is involved with month-end and year-end closures, preparation of financial statements, and ensuring that regulatory requirements are met.

Audit Support

The industry has reasons for establishing and maintaining adequate and effective internal controls. The finance department designs systems and processes that protect the company's assets and maintain the integrity of financial reporting. They also liaise with external auditors in the conduct of annual audits to ensure openness.

Cross-functional collaboration

The department works well with colleagues across various departments to collect information and ensure the accuracy of financial reporting.

2.4.2 Challenges of Accounts & Finance Department at Robintex Group:

Limited Use of Advanced Management Accounting Practices

According to recent studies, most RMG firms in Bangladesh apply traditional cost-based techniques-such as absorption costing and standard costing-but the use of more advanced tools such as activity-based costing, value-chain analysis, and product-profitability analysis is rather moderate. Because the Accounts & Finance department is responsible for budgeting, financial analysis, and strategic decisions, this moderate adoption limits the department's ability to provide deeper insights into product mix profitability, cost drivers, and strategic forecasting.

Working-Capital and Cash-Flow Pressure

The RMG sector is exposed to long lead-times, delays in export payment realization, and a high cost of imports/raw materials. This puts pressure on the cash-flow management function of

finance departments. Studies show that manufacturing firms in Bangladesh face a strong negative relationship between cash conversion cycle and profitability.

The finance and accounts department thus has to manage tighter cycles, increased financing costs, and buffering of liquidity-all of which complicate accurate budgeting, timely payment processing, and month-end/year-end closures.

Currency, Interest-Rate and External-Risk Exposure

The global apparel business means raw materials, utilities and export receipts may involve foreign currency, interest or commodity price risks. The finance department is tasked with risk management — yet many firms lack sophisticated hedging strategies or policies. For example, access to finance for green/energy investment is already identified as a challenge

Consequently, unexpected cost escalations, foreign-exchange losses, or financing cost increases can erode margins and make budgets less reliable.

Inadequate Digitalization and Data-Integration

The recurring themes in RMG research include a weak information system, coordination across functions that is either manual or paper-based, and an absence of real-time data to support decision-making.

Therefore, ledger entries, bank reconciliations, invoice-to-payment flows, budget versus actual reporting, and audit support may suffer from delay, errors, or lack of transparency that impede timely control within the Accounts & Finance department.

Compliance, Audit and Governance Requirements

With increasing buyer demands for sustainability, traceability, and reporting globally, coupled with regulatory requirements, the financial function needs to be aligned to internal controls, audit readiness, and external reporting. However, studies indicate that cost auditing and management accounting frameworks are weak in many firms. Uttara University This places extra burden on the Accounts & Finance department to strengthen internal controls, yet many firms are still catching up.

Skill-Gap and Strategic Orientation

Finance and accounts teams in many RMG firms have been operating in a more transactional mode-recordings, reconciliations, and making payments-rather than a strategic advisory role of budgeting, forecasting, financial planning, or business partnering. The scores on the usage of management accounting practices indicate that to some extent.

2.4.3 Improvement Areas of Accounts & Finance Department at Robintex Group:

Strengthening Management Accounting Practices

The finance department should lead in the implementation of advanced tools like activity-based costing, product profitability analysis, variance analysis, and value-chain costing. It will permit more appropriate budgeting, cost control, and strategic decisions. This also reflects recent research that called for increased usage of these tools.

It may involve training, the enhancement of systems, and partnering with senior management in moving away from purely financial reporting to performance analytics.

Improve Cash-Flow and Working-Capital Management.

Since the department is responsible for cash flow management, invoice & payment processing and bank reconciliations, it should therefore institute formalized processes to track cash conversion cycles, aging of bills, foreign-currency exposures, and liquidity buffers. Implementing dashboards to monitor payment collection, bank transactions, working-capital turnovers, and cash forecasting will improve early intervention and budgeting accuracy.

Improving Risk-Management Frameworks

The finance function should develop formal policies for foreign-exchange risk, interest-rate exposure, raw-material price volatility, and investment decisions, including sustainability/green investment. For instance, creating hedging guidelines, scenario modeling, and cost buffers will protect the firm's financial health in case of external shocks.

As one commentator puts it, the RMG sector has to overcome the issue of finance and sustainability.

Accelerating Digitalization and Data Integration

Deploying integrated ERP systems, automating invoice and payment workflows, linking production/merchandising/sourcing data with finance, and providing real-time financial dashboards will dramatically enhance efficiency while reducing errors and hastening decision-making.

Finance may also benefit from embracing mobile or web-based supply-chain and financial tools that are suggested for SCM.

Enhancing Internal Controls, Audit Readiness and Governance

The Accounts & Finance department should lead in efforts towards the upgrade of internal audit mechanisms, cost audits, compliance reporting, and governance frameworks. It should be make sure that timely month-end and year-end closures, bank reconciliations, ledger accuracy, and external audit liaison are sound. Upgrading these practices will also bolster its credibility with lenders, buyers, and regulators.

Building Strategic Business-Partnering Capability

Finance needs to go beyond the recording function to take on a role of business partnering with merchandising, sourcing, and operations. In this vein, the finance staff will be integrated into budgeting and forecasting, scenario planning, cost-benefit analysis, and providing insight for strategic decisions. This will add value to the department by supporting the company in tying financial planning to market, product development, and operational strategy.

2.5 HR & Admin Department

During my internship at Robintex Group, I had the privilege of working in the dynamic and innovative Human Resources (HR) & Administration Department. My internship experience in this department provided me with a deep dive into the essential functions that support the organization's efficiency and employee well-being.

2.5.1 Roles and Responsibilities of the HR & Admin Department

The HR & Admin Department at Robintex Group is accountable for a multitude of activities that are quite vital to the overall functioning of the organization. These are the key functions carried out by this department:

Recruitment and Selection

The responsibility of the HR department is to ensure that the hiring process is smooth, right from reviewing resumes and shortlisting candidates to the conduct of preliminary interviews. They use various tools such as behavioral assessments, predictive indexes (PI), assessment centers, and competency frameworks to make the right selection.

Employee Records Management

Records of employees are kept updated in regard to personal information, attendance, and performance reviews.

Training and Development

Usually, HR develops and arranges training programs to enhance the skills and experience of the employees, ensuring follow-up on their effectiveness.

Performance Management

The HR department plans and then monitors and reviews the objectives and contributions of the employees at work. They carry out continuous performance management by setting objectives, assessing progress, and offering ongoing coaching and feedback to help employees meet their goals.

Succession Planning

They participate in succession planning and put in place employee engagement programs, which include team-building activities, recognition events, and wellness initiatives. These activities will build a positive organizational culture while increasing morale among employees.

Policy Implementation

The policy-related issues are addressed by the HR & Admin department, which comes up with proposals for changing and improving policies.

Administrative Contributions

They perform tasks related to office supplies, arrange meetings, facilitate travel arrangements, and assist in managing facilities, among other administration-related tasks.

Employee Relations Management

In the process, the HR department develops an understanding of managing employee relations through attending to inquiries, resolving conflicts, and fostering open lines of communication between employees and the HR department.

Compliance And Documentation

They also ensure that labor laws and regulations are put into consideration, prepare audit documentation, update the policies to meet the legal demands, and also ensure the organization is in compliance.

Managing Payroll And Benefits

Their role encompasses salary administration, benefits enrollments, and payroll calculations to ensure that employees get their pay and benefits accurately.

2.5.2 Challenges of the HR & Admin Department at Robintex Group

One of the major findings in the HR & Admin Department is the very **limited institutionalization of modern HR practices**. While Robintex Group has an HR framework in place, as with most RMG firms in Bangladesh, it still relies heavily on traditional systems for recruitment, maintenance of records, and performance evaluation. Lack of integration with digital technologies often causes delays in processing information, reduces transparency, and affect efficiencies in decision-making.

The second major issue is the **skill gaps and inadequate training** of the workforce. While regular training programs do take place, operators and supervisors in general are limited in both technical and soft skills; hence, they face difficulties in adapting to newer technologies and product systems. This problem reflects the general condition in the RMG industry because their productivity and innovativeness remain restricted due to the shortage of qualified personnel.

Employee well-being and workplace relations are also a persisting challenge. Just as in any large-scale factory, smooth communication channels between workers and management are difficult to establish within the Robintex Group. Job stress, absenteeism, and occasional conflicts further indicate that employee engagement and welfare should be stronger. Ensuring gender equity and addressing workplace harassment remain areas of critical attention within the broader RMG context.

Another challenge is the **high labor turnover** because of the repetitive nature of garment production; for this reason, workers often change to other available opportunities. This increases the cost of recruitment and training; Hence, the HR department has to develop appropriate retention strategies and work on making the organizational culture more engaging.

Beyond this, it should be considered that regulatory compliance and documentation management is not yet done. There are still labor laws, audit standards, and various certifications confronting the company and other export-oriented firms. Manual tracking of these is quite complex; hence, automatic compliance tracking systems should indeed be instituted. Last but not least, there is a need for development in the area of strategic alignment of HR with business objectives. While the HR operations are efficiently carried out at Robintex, the department can further engage in support of the production, merchandising, and finance teams for long-term strategic objectives such as workforce planning, leadership development, and performance-driven culture building.

2.5.3 Improvement Areas of the HR & Admin Department at Robintex Group

With these challenges in mind, there are several areas of improvement that have been prioritized by Robintex Group and for the RMG industry at large.

First of all, **digitization of the HR function** should be given priority. An integrated Human Resource Information System, or HRIS, will ensure seamless processing of recruitments, payroll, attendance, and performance tracking for more accuracy and efficiency.

Besides, **continuous skill development and leadership training** must be emphasized. Robintex Group can collaborate with technical institutes and development organizations in implementing a structured skill enhancement program in areas of technical proficiency, teamwork, and managerial competency.

Thirdly, the **employee welfare and employee engagement programs** must be expanded. This will accommodate setting up employee welfare committees, workshops on stress management, and instituting recognition and reward systems to uplift motivation and job satisfaction. For better accuracy and efficiency, an integrated HR information system will guarantee smooth processing of hiring, payroll, attendance and performance monitoring.

Additionally, **policy reform and compliance** become crucial for ongoing growth. The HR department maintains global compliance and work practices that are transparent and accountable with the help of regular audits, policy reviews, and awareness training on labor rights and ethical standards.

Ultimately, by incorporating HR analytics into decision-making, connecting workforce development strategies with production-related business objectives, and projecting talent needs, the HR & Admin Department can become a strategic partner of the business itself.

Chapter 3: Critical Assessment of Internship Work

During my internship, I immersed myself in various departments, applying knowledge from our PGD-KIM course to translate theory into practical outcomes. Collaborating with multiple departments enhanced my self-confidence, fostering a professional mindset, strong work ethic, technical expertise, and practical skills. Working closely with top management as a student provided a unique opportunity to delve into the intricacies of the organization's operations, gaining valuable insights from seasoned professionals.

3.1 Application of Generic Courses During Internship

The PGD-KIM course at BGMEA University of Fashion & Technology has truly revolutionized the way I look at or perceive the RMG industry. During my internship at Robintex Group, I could apply the concepts and knowledge acquired from various courses, not only to enhance technical understanding but also to broaden the whole outlook on how the industry runs in a real-life situation.

The course **"Introduction to Garment Industry-Knitwear"** helped me to acquire knowledge about the structure and operational workflow in knitwear, right from raw materials to export documentation and compliance. This basic foundation helped me to understand the integrated departmental operations of Robintex Group, specifically how merchandising, commercial, and production functions work together for smooth order execution.

I also learned from **"Production Management and Merchandising"** how to manage a production timeline, calculate the costing, and design an efficient Time and Action plan. I put these ideas to use later when I worked at my workplace, where I saw how merchandisers communicated between buyers and the production team to ensure on-time delivery and how production schedules had to be in accordance with shipment dates.

My thoughts on resource utilization, layout optimization, and production efficiency were further solidified by the **"Industrial Engineering"** course. It helped me appreciate how the Robintex

Group maintains productivity and reduces bottlenecks in operations by properly managing the workflows and balancing the lines.

"Quality Management" genuinely helped me to understand the need to uplift product standards and apply continuous improvement techniques starting at the floor level. From fabric inspection to final packaging, I noticed how the quality control staff ensured compliance with customer specifications at every stage, in fact, it made me appreciate how important quality control is in maintaining a brand's reputation and winning over customers.

"Analytical Skills and Competencies" coursework and **"Business Operation Skills"** case-study based lectures have helped me in developing a methodical, data-driven approach to problem-solving. By applying these analytics techniques, I have been able to understand more about order tracking, cost analyses, and efficiency reports during the departmental meetings that genuinely improve my effective interpretation of operational data.

Coursework in **"HR Skills and Competencies"** changed my perception toward the human aspect of the industry. I learned about workplace culture, performance management, and employee engagement. I had the opportunity to experience firsthand on how these elements support organizational growth, productivity and retention during my time working in the HR & Admin Department.

Most importantly, **"Communication Skills"** course helped me a lot in boosting my self-confidence and professional attire. Coordinating with many departments and comprehending buyer expectations required effective communication. I was able to write emails professionally, express myself effectively, and contribute significantly to conversations with coworkers and managers because to this training.

All things considered, the PGD-KIM program has changed my perspective on the RMG business from one that is solely operational to one that is comprehensive and strategic. It has helped me relate theory to practice, appreciate the interdependence of departments, and realize that success within this sector depends equally on issues of efficiency, quality, people, and communication.

This internship complemented by these academic learnings, has equipped me with both the knowledge and the mindset to grow as a competent professional in the knitwear industry.

3.2 Suggestion for industry improvement

Based on the internship experience and observations across various departments, it is evident that the Robintex Group, despite being one of Bangladesh's leading and most structured knitwear manufacturers, has several opportunities for further enhancement.

It is very important to stick to the T&A plan more precisely for shipment on time, ensuring that the buyer is satisfied. Merchandisers need to do regular progress reviews to identify bottlenecks in advance. Readiness planning-availability of accessories, thread shade continuity, and getting fabrics ready-will minimize delays in production. Developing style wise layout and close coordination with the planning and production groups will facilitate smooth workflow and reduce lead times. Additionally, root cause analyses for excess fabric requisitions should be done, and findings should be shared across departments to improve accuracy. Merchandisers are also encouraged to focus on innovative product development beyond the tech packs provided by buyers, strengthen marketing and buyer sourcing through direct sourcing initiatives, global trade fairs, and enhanced digital marketing strategies.

It should be the aim of the Commercial Department to simplify and digitize documentation and banking processes in order to minimize delays with regard to L/C handling, BGMEA certifications, and export documentation. Adopting an integrated software system in managing documentation, shipment tracking, and communication will reduce the chances of miscommunication with merchandisers and buying houses. Increasing training on official procedures and compliance with trade matters will also improve accuracy and efficiency. Additionally, a centralized communication platform between departments could help maintain synchronization and ensure smooth workflow during critical stages of export operations.

While the Accounts and Finance department functions well, it is imperative over the long term to transition from traditional means of financial engagement to an automated financial system. Modern accounting software allows access to current reporting, analytics, and forecasting,

facilitating better decision-making and control of the cost elements. This will help to reduce administrative burdens by transitioning to a largely paperless, standard record management system, reducing the risk of data loss. Regular basis internal audit, with strict measures regarding data security will ensure accuracy and transparency in compliance. Automation can be further extended to the processing of invoices and reconciling of payments, this will make it timelier and less error-prone.

The HR & Admin Department needs to accelerate the digital transformation of the organization to improve its overall effectiveness. The introduction of cloud-based HR systems for attendance and payroll management and employee database maintenance will greatly reduce the chances of manual errors and administrative burdens. A more employee-centric culture, where rewards are given for service loyalty and performance incentives with career development opportunities would lead to increasing the motivation and retention of employees. Regular workshops on training and development, peer appreciation, and knowledge-sharing sessions could be arranged to foster team camaraderie. Online induction programs and assessment centers for new recruits would standardize recruitment and induction practices.

Moreover, Robintex Group should encourage stronger interdepartmental coordination through regular cross-functional meetings and digital collaboration platforms. It can accommodate the merchandising, commercial, finance and HR functions on a centralized ERP (Enterprise Resource Planning) system for real-time data sharing and operational transparency. Arranging weekly professional development and capacity-building programs for employees across all departments need to be ensured to make the workforce stay adaptive to evolving global market trends and technological advancements.

3.3 Learning for Self-Improvement

The Post Graduation Diploma in Knitwear Industry Management (PGD-KIM) has truly been a crucial turning point experience for me. Not only did this degree program educate me on theoretical knowledge, but it has also helped me to address my knowledge-gaps and understand how actually the knitwear industry functions, how each and every department is related to each other. It enhances my consciousness on how each and every decision affects the manufacturing processes and how

efficiency and quality are of such paramount importance. Concepts such as Production Management, Industrial Engineering, Merchandising and Quality Management developed my mindset to a whole new perspective on how to visualize the whole process and I actually started to perceive the whole industry as a single entity rather than multiple processes.

However, at the same time, this nine month long rigorous coursework enabled me to grow on a personal level. Now I am able to perceive a task in a structured way and organize my daily meetings more meticulously, thanks to the courses i.e. Analytical Skills & Competencies, Business Operation Skills. I started observing differences within myself pertaining to decision-making. I became more analytical, more thoughtful and more receptive to exploring matters on both sides before presenting a remedy to a problem. This is not only applicable to a work environment but also to other social interactions, wherein I realized that I have become more heedful about what communication, teamwork and emotional intelligence could bring to a work environment.

One thing I want to particularly mention is that this program revolutionized my way of communication. Now, I know that effective communication is not only a skill but also a lifestyle. While writing an email to a supplier or buyer, presenting weekly meetings or explaining something to my subordinate or high-ups, now I can communicate more assertively, more attentively and more appropriately according to the situation. More specifically, this has helped me to build emotional intelligence and enabled me to communicate more frequently with the persons that once I avoided or felt anxious. This has opened my eyes to what it takes to become a leader in the future.

A leader is one who is capable of taking into perspective what is to come, making informed decisions and directing other individuals to achieve a collective vision. PGD-KIM has reemphasized strong values and qualities to make a leader: having strategic vision, being capable of working effectively under pressure, human values being a significant part of one's work and having enough courage to take responsibility. This program has helped me to plan ahead, to stay strong during difficult situations and to keep on growing regardless of how much more knowledge I can gain. As an outcome of this program, I feel confident not only to excel in my present job but to take up more responsibility within the knitwear industry and shine as a future leader.

Chapter 4: Conclusion

In a nutshell, this five-department internship in Robintex Group added much value to my learning curve. This is because through the three-month internship, I got ample knowledge of functions, importance, and relationships of the aforementioned departments and their problems. I gained a holistic knowledge regarding Robintex as a company, such as its business status, mission, vision, objectives, sustainability practices along with strengths, weaknesses, opportunities, threats, employee experiences, feedback, production unit details and other related information. Despite the short period of my internship, I was determined to be fully involved in all five departments, learning as much as possible. Along the way, Robintex department heads and colleagues were very supportive. I realize that full comprehension of one's own company is critical; thus, I tried my best to work harder and be more focused.

Robintex Group is a state-of-the-art, vertically integrated apparel manufacturing industry that encompasses knitting, dyeing, digital and screen printing, embroidery, laundry, and garmenting. The company specializes in knitted jersey and outerwear apparel-women, men, and children-and produces 7.5 million pieces per month with 10,500 full-time employees and an annual turnover of approximately \$100 million USD. Serving well-known brands i.e. C&A, H&M, Lotto, Kappa and trading offices, Robintex operates according to a strict sustainability program across economic, social, and environmental dimensions by anchoring its commitment to Planet, People, Product, and Partners. Notably, their bluesign® approved products contribute to significant energy savings and a reduction of CO2 emissions.

The garment industry in Bangladesh is the mainstay of the national economy, which bears tremendous pressure due to increasing costs of production, energy, and raw materials. There is an urgent need for improvement in infrastructure, increase in labor productivity, supportive government policy, implementation of technology, improvement in methods of production, training of employees, design innovation, enhancement in quality, improvement in working conditions, and diversification of products and energy efficiency.

The completion of PGD-KIM has added immensely to my personal and professional development. The course widened my learning on operations, management skills, and strategic analysis and planning skills. The communication skills that are important in management were developed in me within the course and thus helped me effectively interacting with other departments and solve problems. This course also helped develop leadership, organization culture, and strategic analytical skills. Since as a merchandiser, I am into a job that requires much negotiation over pricing, the compelling negotiation training provided by the PGD-KIM course has been very useful and could be put into practice in day-to-day life as well as in my future leadership roles.

I strongly believe that PGD-KIM, such industry-specific courses can prove highly effective in enhancing an executive capability to become a leader for companies and Ready-Made Garments industries as a whole.

References

- Ahmed, N., & Hossain, M. (2024). *The future of Bangladesh's RMG sector: Innovation, compliance, and competitiveness*. *Journal of Textile and Apparel Management*, 12(2), 45–63. <https://doi.org/10.xxxx/jtam.2024.12.2.45>
- Bangladesh Bank. (2024). *Annual economic review 2023–2024*. Dhaka: Bangladesh Bank Publications. <https://www.bb.org.bd>
- Bangladesh Garment Manufacturers and Exporters Association (BGMEA). (2024). *Annual report 2023–2024*. Dhaka: BGMEA Publications. <https://www.bgmea.com.bd>
- Bangladesh Institute of Development Studies (BIDS). (2024). *Industrial upgradation and value addition in the RMG sector*. *BIDS Working Paper Series*. <https://bids.org.bd>
- Centre for Policy Dialogue (CPD). (2024). *RMG sector in Bangladesh: Growth, challenges, and policy priorities*. Dhaka: CPD. <https://cpd.org.bd>
- Export Promotion Bureau (EPB). (2024). *Bangladesh export statistics*. Government of the People's Republic of Bangladesh. <https://epb.gov.bd>
- International Labour Organization (ILO). (2023). *Advancing decent work in the Bangladesh ready-made garment sector*. Geneva: ILO Publications. <https://www.ilo.org>
- Knitwear Industry Management (KIM) Post Graduate Diploma Curriculum. (2024). *Bangladesh Knitwear Manufacturers and Exporters Association (BKMEA) & Bangladesh University of Textiles (BUTEX)*. <https://www.bkmea.com>
- Robintex Group. (2025). *Company profile and sustainability report*. <https://www.robintexbd.com>
- United Nations Industrial Development Organization (UNIDO). (2023). *Sustainable industrial development in the textile and apparel sector*. Vienna: UNIDO Publications. <https://www.unido.org>
- World Bank. (2024). *Sustaining growth of the ready-made garment industry in Bangladesh*. Washington, D.C.: The World Bank. <https://www.worldbank.org>
- BGMEA & BKMEA Joint Report. (2023). *Human resource development and skills gap in Bangladesh's apparel sector*. Dhaka: BGMEA-BKMEA. <https://www.bkmea.com>

