Report On

“Evaluating Lead time performance through Cross-Functional Coordination in Merchandising operations: A Study Of A.G Dresses Ltd.”

By

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

BRAC Business School
Brac University
May 2026

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Declaration

It is hereby declared that

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

Student's Full Name & Signature:

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21204103

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Letter Of Transmittal

Dr. Muhommad Azizur Rahman

Associate Professor,

BRAC Business School

BRAC University

Kha 224 Pragati Sarani,

Merul Badda , Dhaka 1212, Bangladesh

Subject: Submission of Internship Report

Dear sir,

It is my immense pleasure to submit my internship report titled " **Evaluating Lead Time Performance Through Cross-Functional Coordination In Merchandising Operations: A Study Of A.G Dresses Ltd.**" as a partial fulfillment of the requirement of the bachelors of Business administration program at BRAC University.

My experience as an intern in the marketing and merchandising department of Pinaki Group-A.G Dresses LTD is the foundation for the internship report that follows. Additionally, during my internship, I gained knowledge about merchandising operations, buyer communication, costing, time and action planning, production coordination, and supply chain activities in general in the RMG industry.

In order to develop this report, I carried out all that was possible to include appropriate information and present it in an understandable, clarified, and thorough manner. Every piece of confidential company data has been handled responsibly and used only for educational reasons.

It is my sincere hope that this report will fulfil your requirements and accurately represent the skills and information I have acquired over my internship. I will always be appreciative of your thoughtful assessment and insightful comments.

Sincerely yours,

_____

Wasi Shameem Chaudhury

21204103

BRAC Business School

BRAC University

May 6th , 2026

Non-Disclosure Agreement

This report, entitled **"Evaluating Lead Time Performance Through Cross-Functional Coordination In Merchandising Operations: A Study Of A.G Dresses Ltd.",** has been prepared by Wasi Shameem Chaudhury, who served as an Intern in the Marketing and Merchandising Department (Merchandising Team) at A.G Dresses Ltd.

The information, data, documents, and materials incorporated in this report were obtained during the course of the internship and are considered strictly confidential. Such information has been used exclusively for academic purposes in partial fulfillment of the internship requirements. Any company-specific financial, operational, buyer-related, sourcing, production, or strategic information has been appropriately anonymized, generalized, or presented in aggregated form to ensure the protection of the proprietary interests of Pinaki Group- A.G Dresses Ltd.

This report may be submitted to the respective academic institution for evaluation and archived for academic reference; however, it shall not be reproduced, distributed, or used for any commercial purpose without prior written consent from the Company.

Company Supervisor: _____

Name: Md. Shafiur Rahman Khan

Designation: Deputy General Manager

Date: _____

Student's Signature: _____

Name: Wasi Shameem Chaudhury

Student ID: 21204103

Date: _____

Acknowledgement

I am grateful to the most merciful and most gracious, almighty Allah for giving me the required strength and patience to fulfill my role as the intern at the company and to complete this report successfully.

First of all, I would like to thank BRAC Business School, BRAC University and all the esteemed faculty members and Administration for their guidance. Additionally, I would like to thank Mrs. Sharjana Alam Shaily, Mr. Zaheed Halim and Mr. Saif Hossain for making my journey in the university smooth and helping me when I needed it the most.

I sincerely thank my academic supervisor, Dr. Muhommad Azizur Rahman, Associate Professor, BRAC Business School for his continuous guidance, constructive feedback and support during the internship tenure.

I am also grateful to my team, seniors, colleagues, management, and staff members of Pinaki Group- A.G Dresses Ltd. I am particularly thankful to the Managing Director, Mr. Manirul Islam, for giving me the opportunity to work and gain experience at the firm. Moreover, I am thankful to the deputy general manager of the company and my onsite supervisor Mr. Md. Shafiur Rahman Khan, for his continuous support, guidance and wisdom, which taught me a lot of things along the way. Furthermore, I would like to extend my gratitude towards Mr. Ashiful Alom Sony, for his continuous effort to guide me and teach me throughout the internship journey Finally, I would like to thank my friends, family and colleagues for their constant support and patience throughout my academic and professional journey

Abstract

The internship report discusses the analytical study executed at Pinaki Group- A.G Dresses Ltd, a manufacturer of woven garments in Bangladesh's readymade garment sector. Moreover, the paper studies the impact of cross coordination and merchandising efforts on lead time performance in garment production along with the company's evaluation on the organizational and operational efficiency. The paper, primarily focuses on the lead time performance that is dependent on the efficiency of merchandisers role in guaranteeing work flow consistency, eliminating delays and more throughout the production phases by optimizing cross functional activities. Furthermore, the research investigates the company's structure, departmental operations, marketing strategies, business conducts, and financial management to achieve a thorough grasp of its operations. It utilizes analytical methodologies such as SWOT analysis and Porters five forces, to examine the company's internal strengths and external threats, along with the competitive challenges it encounters. The findings suggest that the company maintains a strong relation with its clientele and possess an extraordinary manufacturing process. Moreover, it is also discussed how the operational efficiency is disrupted by insufficient system integration, coordination deficiencies with in departments, and reliance on imported raw resources. Furthermore, the study demonstrates that the overall lead time can be substantially affected by delays in the approval of samples, sourcing of materials, production inefficiencies, inspection procedures and shipment readiness. Moreover, it was discussed that the lead time performance does not only depend on the internal control, but external factors also contribute in it. Finally, in light of the findings, the study suggests for enhanced milestone based monitoring, increased interdepartmental coordination, safeguarding of essential phases, and greater transparency regarding order progress.

Keywords: Lead time Management, Merchandising Operation, Cross functional Coordination, Order execution, RMG

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List Of Acronyms

A.G Dress	Abdul Goni Dresses
AQL	Acceptable Quality Level
RMG	Ready Made Garments
T&A	Time and Action Plan
SWOT	Strength. Weakness, opportunity and threats
HR	Human resources
CAD	Computer Aided Design
PP	Preproduction
QC	Quality Control
QA	Quality Assurance
TOC	Theory of Constraints
CPM	Critical Path Method
ERP	Enterprise resource Planning
BBLC	Back to Bank Letter of Credit
SMV	Standard Minute value
KPI	Key performance indicator
R&D	Research and Development

CHAPTER-1- OVERVIEW OF THE INTERNSHIP

1.0 Introduction

BRAC University, one of the most esteemed private universities in Bangladesh, not only facilitate its student with the necessary knowledge and skills for the future, but also ensures that the practical application of these competencies in the real world settings. In addition, this method helps ensure that students are ready to move into professional settings., As I almost reached the completion of my undergraduate studies at BRAC University's Bachelor of business Administration program, it became crucial for me to obtain practical experience in a setting that would enable me to put the theoretical knowledge I have acquired over the last four years into practice. As a result, I was able to get an Internship A.G Dresses LTD, a sister concern of Pinaki Group, in the marketing and merchandising department.

Furthermore, in addition to being acquainted with the professional organizational environment, my aim was to improve my knowledge of supply chain activities and the to understand the crucial function a merchandiser plays in managing operations. In addition, observing and evaluating how a merchandiser maintains a smooth execution of orders while upholding timeliness and quality standards was my main emphasis. Finally, the purpose of this study is to provide some insight into the supply chains operational procedure and the strategic management approaches used to streamline operations.

1.1 Student Information

Name – Wasi Shameem Chaudhury

ID-21204103

Program- Bachelors of Business Administration

Major- Supply Chain Management and Operations

Minor- BBA General (FINANCE & ACCOUNTING MIX)

1.2 Internship Information

1.2.1 Internship Duration, Organization And Department

Period- Three Months. 1st February 2026- 30th April 2026

Company Name- PINAKI GROUP-A.G DRESSES LTD

Department- Marketing and Merchandising

Team- Merchandising

Address- Plot - 9, Block – C, Tongi, Himardighi, Tongi, Gazipur-1710, Bangladesh

1.2.2 Company Supervisor

Name- Md. Shafiur Rahman Khan

Position- Deputy General Manager

Department- Marketing and Merchandising

1.2.3 Job Scope

As an intern at A.G Dresses LTD, I was under the supervision of the deputy general manager, and for guidance and instruction, I was assigned to a team where Mr. Ashiful Alom, Merchant by designation guided me with proper instruction and training, so that I can fulfil my duties and obligations. Moreover, during my internship, I also got various tasks from the deputy general manager, which led to me working with various teams in the department, and gain insights on the miscellaneous differences which is likely to affect the lead time if not handled properly. Furthermore, I had the privilege to work with various other departments, as it was a required to know the standard of procedures as we as merchants need to work cross functionally, with all other departments. Finally, some of my daily tasks were, creating SRF, which was the primary document that included the fabric, thread, and necessary trims and

accessories to develop a sample, we need to file this form accurately, to initiate sampling. In addition, creating a time and action plan on the buyers and style that I worked on, SAMS CLUB, which indicates the time needed for the company to execute the order. Moreover, I have helped with constantly following up with responsible departments to ensure smooth execution of the order keep real time updates. Finally, I have helped in preparing sample swatches for senior management when they went to international visits .

1.3 Internship Outcome

1.3.1 My Contribution To The Organization

The duties and obligations of employees at Pinaki Group- A.G Dresses Ltd. are highly sensitive and time bound. I dedicated myself to mostly doing basic fundamental task such as assembling and filing documents , making swatches, making trims and accessories card, following up with the order execution stages and reporting it to my team lead and generating SRF for initiating a sample program, as per the requests of my colleagues, team lead and supervisor. Additionally, under guidance from my supervisor, I created a standardized time and action plan for the company with help from my colleagues. Additionally, I was asked to keep track of the plan so that I can compare my plan with the actual time it needed to execute the order. Finally, my office hour began at 9 am and ended at 6 pm, and during Ramadan, it was from 8 am to 4 pm.

1.3.2 Benefits To Me

The internship journey provide me practical exposure to the export oriented garment industry through connecting academic knowledge with actual workplace operations. Additionally, it gave me a thorough understanding of the order execution process and merchandising operations, which enabled me to understand, the complexity in the real work flow. Furthermore, the company helped me polish my communication, reporting and coordinating skills . Furthermore, the company enabled me to see and identify obstacles in the real word

work environment. Finally, the internship made me prepared for future roles, even if not in the RMG industry, the professionalism taught here was a vital element for any future role.

1.3.3 Limitations In The Internship

My internship experience was quite enlightening, as I had ample assistance from my supervisors and colleagues. However, my responsibilities as an intern were confined to executing basic tasks. Since, export oriented garments is time bound, the workload of my colleagues was off the charts, and despite my efforts to gather much information and get involved in the work, the sensitivity of the work resulted in me overlooking few details. Furthermore, as it is a private company, access to certain documents such as costing, financial statements and various other files were restricted due to confidentiality. Finally, in the company employees used jargons and garments terminologies, which created confusions for me time to time.

1.3.4 Feedback And Recommendation

As already mentioned in the earlier sections that export oriented RMG sector is heavily time bound and sensitive to disruptions that may occur externally, it is one of the best places to gather experience as a supply chain management student, as it will provide you with the necessary real world experience and prepare you to view things with a more complex thought process. However, as the nature of work is sensitive, interns, MTO and even trainee merchants are not exposed to various work procedures, as the risk is high considering order cancelations due to any mishaps. Hence, it would be beneficial id senior employees train the junior employees more closely, however, it is completely understandable, if this does not happen, as this might slow down the working speed on the senior employees and increase the work load as well. Moreover, there should be mandatory job rotation for interns and MTO, as the job requires a lot of coordination, and job rotation ensures that the new employees are well informed about the responsibilities, duties, and SOP of other departments as well. This will

enable the new employees to be more efficient and be more aware. Finally, while doing the internship, I realized that, most of the RMG, including A.G Dresses does not promote their job openings in Linkdn, official Facebook page or so, instead they only promote their openings in specialized groups in Facebook, and to certain groups where students of BGMEA, BUFT and such universities have better access. Hence students from private universities such as BRAC, NSU and such is not aware about such openings, and this creates a loss in opportunity. Finally, the final recommendation is that the company should promote their job openings in platforms which can generate more reach and create better awareness such as Linkdn.

CHAPTER 2- ORGANIZATION OVERVIEW

2.0 Introduction

The following chapter contains an extensive description and analysis of A.G Dresses LTD, a sister concern of Pinaki Group, the host company for my internship. Moreover, The chapter offers comprehensive and lucid information about the company's background, management, finances, marketing, and merchandising strategies, including operations. Additionally, the chapter contains the uses of Porter Five Forces model and SWOT analysis to analyze the company's position in Bangladesh's ready-made garments market. Ultimately, comprehending these facets of the business and sector will make it possible to comprehend the important background on how A.G Dresses sustains its competitive edge and functions effectively in the rapidly evolving and **structurally saturated** sector.

2.1 Objectives Of The Study

The primary aim of this research is to analyze the organizational framework, institutional practices and operating culture of the company A.G Dresses Ltd., the company specializes in woven export oriented garment company, a concern with in the Pinaki Group. Additionally, the study aims to connect companies internal practices to the wider framework of the industry, where competitiveness is heavily dependent on lead time, quality, compliance, relationship with buyer and most importantly, cost leadership.

2.1.1 Primary Objective

The study’s primary objective is to assess the organizational and operational practices of the company, in Bangladesh’s export oriented apparel industry.

2.1.2 Specific Objectives

To analyze:

- Organizational Structure
- Management Practices
- Marketing methodologies
- Accounting Practices
- Operations management and Information's systems
- Industry analysis

The study focuses on comprehending how numerous departments facilitate order execution, production flow, consumer satisfaction, and competitiveness within the industry.

2.1.3 Scope Of The Study

In this section, the study exclusively focuses on the analysis of the firm. To being with, the paper encompasses the company's historical background, business nature, the offered products and services, and other operational functions of the firm. In addition, the research relies heavily on corporate records, official sources and observations made during the period of internship, and secondary data, from scholarly articles. Nevertheless, confidentiality is heavily maintained regarding agreements with buyers, costing and finances, as it hold high strategic importance, hence it is excluded from the analysis. Consequently, the main emphasis is on the realistic organizational comprehension rather than strategic business insights.

2.1.4 Methodology Of The Study

The following research employs an analytical and descriptive methodology approach centered on the company. In addition, both primary and secondary data were utilized to gather data for the following analysis. To begin with, primary data was gathered via observations during internship, casual conversions with relevant personnels and departments, and company specific documents, such as organogram. These data enables the research to have a comprehensive perspective of the company's business practices. Furthermore, secondary data was collected,

through firms webpage, official BGMEA webpages, and published scholarly articles on the RMG industry of Bangladesh. Finaly, the collected data was compared with the company's actual practices in order achieve a strong organizational analysis for the firm.

2.1.5 Significance Of The Study

This section of the paper is significantly essential as it facilitates the practical insights into the operations of a woven apparel company in the export oriented RMG sector. Moreover, it integrates academic learnings with practical applications of Marketing, accounting, Operations, Information systems , HRM, and Supply Chain Management, it demonstrates how the departments collaborate with each other, for successful business operations.

Furthermore, the paper offers a systematic analysis of the company's organizational practices and challenges, which enables the study to further demonstrate the practical dynamics within the RMG industry in Bangladesh. Finally, the export oriented readymade garments is one of the prominent contributors to the economy Bangladesh, making this study on the company crucial from both practical and academic viewpoints.

2.1.6 Limitations Of The Study

As any other internship, this report also contains certain limitations. Sensitive corporate information was restricted, particularly regarding buyer agreements, costing, financial performance, and internal policy documents. Apart from that, the internship period of three months was also a limitation, as it prevented comprehensive observation of each department. Furthermore, as there was no job rotation, high level of involvement with respective departments was limited. Finally, this study focuses on an organizational processes and analysis rather than a comprehensive production performance centric and financial performance due to the aforementioned limitations.

2.2 Overview Of The Company

A.G Dresses Ltd. Is a garment manufacturing firm that specializes in exports, it is a sister concern of Pinaki group and according to the company's official website and BGMEA, the company primarily functions as a woven garment manufacturer with in the Bangladesh's readymade garment industry and is part of Bangladesh's vast garment export network. In the following industry, RMG competes based on price, quality, responsiveness, lead time, compliance, and finally reliability, rather than exclusively targeting consumers (BGMEA , 2026)

2.2.1 Background Of The Company

Pinaki group is Bangladeshi privately owned enterprise which founded in 1984. It is distinguished by a diverse array of businesses such as real estate, logistics and especially export oriented garments where they excel. The company's official website suggests that it has evolved by altering its business practices, product creation, and personnel management to enhance service for international clientele. Additionally, among the vast array of businesses, A.G dresses Ltd. is the leading manufacturing company within the group, it is renowned for its expertise in producing woven tops in Bangladesh. Apart from this, the company also has another factory in Bangladesh named FinBangla, which also excels in woven and knit garments.

Moreover, Abdul Goni Dresses Ltd, the official name being A.G Dresses Ltd, was established in 1992. The assigned BGMEA registration number for the firm is 2276 and 3137, indicating that it is a legitimate enterprise within Bangladesh's garment export industry. Moreover, the company's address is located in Uttara, Dhaka and the plant is situated in Plot #9, Block-C, Tongi Industrial Area, Himardighi, Tongi, Gazipur, showing a dual location model, which is prevalent in Bangladesh's garment sector, with Uttara, Dhaka being the head office, and manufacturing occurring in industrial zones such as Gazipur (BGMEA , 2026).

Furthermore, the company's profile indicates significant available space for operations. A.G Dresses Ltd, possess over 170000 square feet of manufacturing space, employes around 2600 individuals, operates 22 production lines, and produces 750000 articles per month. Furthermore, the company possesses an extensive export network and clientele, which includes prominent brands like Aeropostale, JCPenney, Mothercare, Zara, LC Waikiki, Kariban, Bestseller and many more. Moreover, the enterprise markets its product in various countries such as USA, UK, Spain, Japan, Italy, Russia, Canada, Turkey and additional regions. Moreover, the company also has its own clothing brand named Peal, which is situated in House# 11, Road# 5, Sector-7, Uttara Dhaka-1230. Finally, these indicate that A.G dresses Ltd is a prominent exporter rather being a subcontractor. (Pinaki Group, 2026)

2.2.2 Vision

Pinaki Group states that it is their aim to be the first choice of customers for apparel manufacturing and the first choice of employees for employment in the industry.

2.2.3 Mission

The mission expressed in the company's official documents states that, it focuses on establishing itself as a premier exporter of high quality clothing via efficient manufacturing, timely shipment, and creating an ideal working atmosphere.

2.2.4 Core Values

Even though the company does not specify a formal list of core principles, unlike serval other businesses, yet the ideals expressed in official documents are clearly visible. The company prioritized ethical conduct, integrity, social responsibility, and fair and honest business practices. Moreover, the organization prioritizes sustainable practices, skilled craftmanship, customer happiness and respect for people at manufacturing level. These indicate that the firms

core value is established on integrity, quality, responsibility and sustained corporate reputation (Pinaki Group, 2026)

Subsequently, the following claim is supported by the organizations declaration concerning its staff. Additionally, the online profile of the factory claims that employees are treated with respect and dignity, and addresses fair compensation, satisfactory working conditions, training and growth opportunities, adherence to legal and ethical rights, and comprehensive healthcare services. Furthermore, all these indicate that employee wellbeing is not an incidental, but an essential element of the company's philosophy and brand identity (Pinaki Group, 2026)

2.2.5 Nature Of Business

As discussed above, the company is a maker of readymade garments that supplies the goods globally. BGMEA states that its principle exportable items are shirt, trousers and any items that is a part of the woven industry. Moreover, the company's material reveal its specialization in woven apparels for men, women and kids. This indicates that the company is not mostly a domestic fashion retailer, instead, it manufactures apparel for consumers and sourcing partners globally.

Afterwards, the operational mechanisms reveal that the intrinsic characteristics of the woven sector needs far more coordination than knitwear, as the acquiring of the suitable fabric, execute precise cutting, organize the production line, and maintaining uniform finishing is more complex in the woven industry. The factory claimed lead time of approximately 12 to 16 weeks form order confirmation, which they are trying to adapt to a newer model of 45 days to become more responsive, is dependent on the origin of textiles (domestic or imported), hence, this indicates that woven export production is more time sensitive and contingent upon the fabric source.

2.2.6 Products And Services

The company approach to products concentrate on woven garments, the company maintains an established reputation of manufacturing of woven tops, shirts, soft bottoms for men, women and kids as stated on the main website. Moreover, the manufacturing utilizes a diverse array of materials, encompassing cotton, CVC, viscose, polyester blends, corduroy, dobby, ramie cotton, yarn dyed textiles, checks, stripes, patterns, twill, oxford, wrinkle free fabrics, flannel and stretch fabrics. The following range illustrates that the woven category can generate a broad assortment of items that meet the needs of different market and consumer segments and satisfies their needs.

Subsequently, apart from manufacturing, the firm also offers supplementary services that augment its worth to its clients, the design division of the company offers research and development, product and print development, pattern creation, sourcing assistance, trend analysis and design support to clients globally. Moreover, the company provides digital sampling assistance and utilizes 2D and 3D design tools. Finally, the company competencies encompass more than just the production, cutting, and trimming of items, as demonstrated by these services.

Furthermore, the factory, can generate a photographic or sealing sample within one week, it’s in house embroidery capabilities and the quality control system developed over the past 3 decades and more. Finally, the company positions itself as a cohesive wove garment maker capable of supporting clients form development to quality assured bulk delivery (Pinaki Group, 2026)

2.3 Organizational Structure And Hierarchy

2.3.1 Top Management Structure

The executive management framework of A.G Dresses depicts a more centralized framework, where strategic authority is centralized at the high level, and operational control is delegated to departmental heads, manager and supervisors. Hence, this type of organizational structure is more suitable for an exported oriented weaving manufacturing as decisions need explicit authority and swift escalation, to manage workforce administration, buyer management, production and financing and more. The following structure enables the firm to have a robust oversight of manufacturing, while maintain a clearly defined departmental roles.

2.3.2 Functional Departmental Structure

In the organization, a functional departmental structure is followed, where tasks are allocated based on specialized functions. Additionally, the factory operates through essential divisions, which includes, production, quality assurance, merchandising, accounting and finance, Human resource and compliance and retail. This design is one of the most common and appreciated model for a woven textile, due to the orderly and interrelated nature of manufacturing activities. Thus, each department can focus on its specific responsibilities, while simultaneously contributing to the overall execution flow.

Furthermore, the primary benefit of this structure is specialization in all levels of the department. As production emphasizes production, quality pertains to inspection and acceptance and so on. Additionally, in an export context where faults or delays in one unit will defer the whole process, this form of structure enhances coordination and accountability. Finally, the organizational chart of the organization is down below for a clearer insight into the structure.

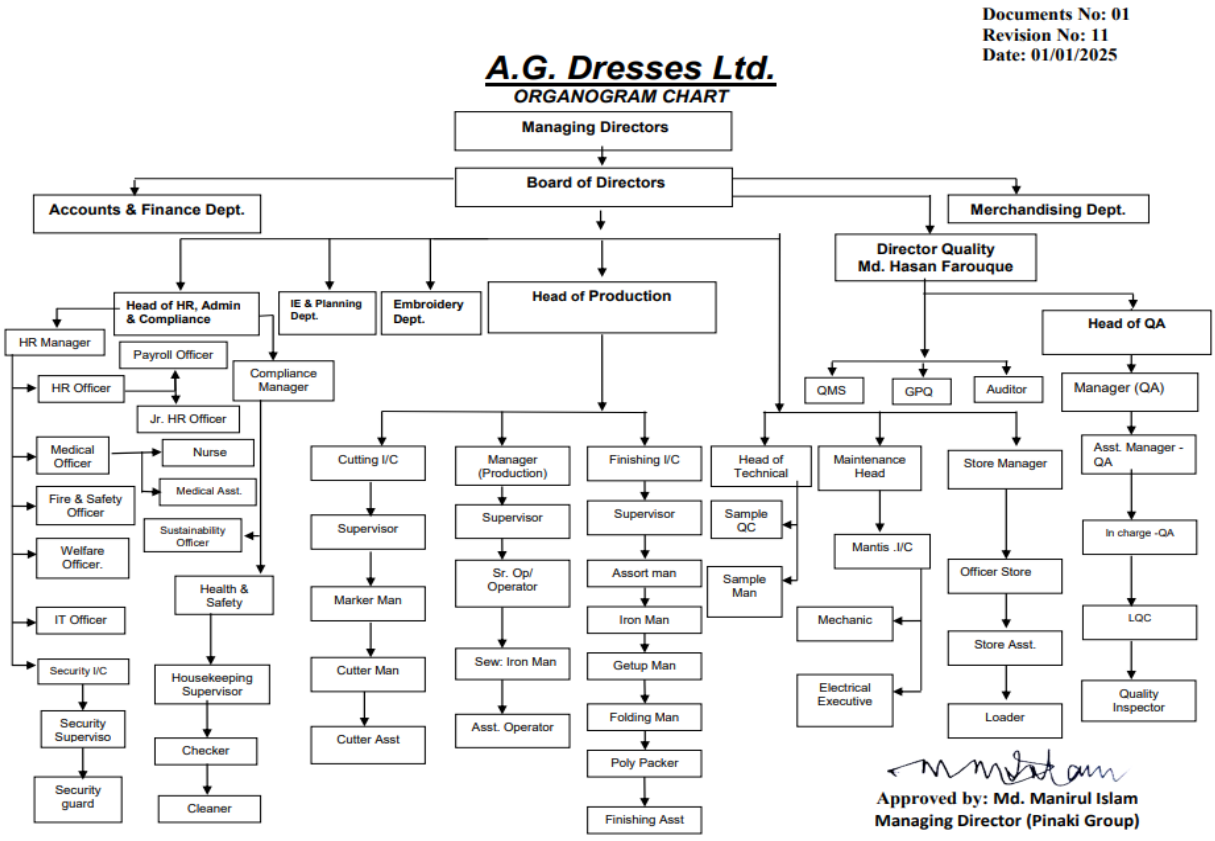

Figure 1: Organizational Hierarchy

2.4 Management Practices

In the RMG sector of Bangladesh, the type of management style is crucial as the performance of the factory heavily relies on production output, supervision quality, labor management, and the prompt resolution of operational issues (Silvia Akter, 2016). Moreover, in the context of A.G Dresses Ltd, they adhere to the requirements of regulated export factory, necessitating the successful integration of workforce management, production discipline, commercial agility and compliance.

2.4.1 Leadership Style And Decision Making Process

The leadership approach at the company is hybrid style leadership of centralized (autocratic) and decentralized (delegated) leadership, or better known as controlled leadership style. Additionally, senior leadership maintains the strategic oversight, where as routine operational

decisions are delegated to accountable managers and supervisors. Moreover, this establishes an impactful equilibrium between senior authority and departmental stability. Finally, this type of stability is highly effective in a woven industry as delayed decisions is likely to hinder the line flow, quality, and customer service as insufficiently distributed power will weaken accountability.

2.4.2 Human Resource Planning, Recruitment And Selection

The management of HR at the company seems to tightly linked to factory administration, compliance, payroll and workforce assistance, rather being regarded as a mere staffing function. This type of structure is needed in a woven industry, as proper labor planning must guarantee sufficient workers, quality assurance personnel, merchandising assistance and administrative personnel to maintain uninterrupted operations.

In addition, recruitment and selection process in the company seems pretty straight forward, it is categorized according to job level. Hiring for worker level position is more straight forward, and based on experience and skill with the equipment, and it is typically fast and flexible. However, for officer/staff level, the process is more systematic with written and verbal interviews that determine their technical knowledge and skill level. Finally, this type of practice is very common in Bangladesh in the RMG sector, where recruitment procedures frequently differ based on skill and job responsibility (Silvia Akter, 2016).

2.4.3 Training And Development

Training and development at the company is pretty traditional, it tends to job oriented and closely aligned with operational requirements. Moreover, learning primarily occurs through floor guidance, frequent feedback, corrective actions and departmental oversight rather than typical classroom based programs. Finally, this method is functional in the industry as

significant portion of learning occurs through hands on experience, especially in production, quality control and tasks that require coordination amongst departments.

2.4.4 Performance Appraisal System

In A.G Dresses Ltd, the performance appraisal, tends to be supervisor driven and role specific. In staff roles, coordination, precision and the quality of decision making holds greater significance, however, in production proles, performance is typically, assessed based on punctuality, discipline, quality of work, attainment of targets, and accuracy in reporting and depending on that decisions are taken to determine appraisal. Finally, all employees, do get a certain percentage of increment at the end of the year regardless of their performance, which depends on their starting date, and as the company believes in continuous improvement the workforce is generally improving every year.

2.4.5 Compensations, Benefits, And Workplace Safety And Compliance Practices

The compensation method at the company seems to integrate regulatory wage adherence with various services that support the employees. The company ensures that minimum wage is assured, overtime is optional, and including amenities such as medical, child day care, canteen, maternity leave and provident fund are available. Thus, these services indicate, that compensation is not only, available via pay , but also through extensive workforce assistance, which ensure a healthy working environment and stability in the workforce.

Furthermore, the company ensure, that workspace safety and compliance are present at all times. The company ensures , fire protection, first aid amenities, smoke free zone, and strictly ensures no child labor is present. These indicate that safety and compliance are integrated into standard factory operations rather than only being a show off for external audit requirements. Finally, these are crucial for the company to adhere because, buyer confidence is significantly influenced by workspace credibility and the quality of the product.

Figure 2: Certifications indicating capabilities

2.5 Marketing Practices

The company, primarily engages in business to business and export oriented marketing operations. Additionally, the company does not promote itself in as domestic consumer brand, rather it promotes via manufacturing capabilities, sample presentations, assistance in the development of products and buyer support. The company positions itself as an export oriented business that consistently aligns industry standard and aims to deliver the necessary support and services to customers, thus the company adopts a sourcing driven marketing model, which highlights the company's core values as well.

2.5.1 Marketing Strategies

The organizations marketing approach seems to rely on specialized goods and services, sample driven sales known as SMS (sales man sample) and most importantly relationship oriented business development. Moreover, the firm identifies itself as significant woven manufacturing asset with in the industry, especially in woven tops, this indicates a concentrated commercial identity rather than a broadly generalized one (Pinaki Group, 2026).

Subsequently, another crucial component is development assistance, the design team asserts that it offers specialized research and development, and trend support for clients worldwide.

This indicates that marketing can initiate through sample creation and customer oriented products assistance prior to order confirmation. These are achieved, when top level manager such as GM, AGM and directors actively engage in buyer interactions, sample presentations through international tours , leading to a relationship oriented market strategy. Finally, this is crucial due to the ongoing market obstacles encountered by Bangladesh's RMG sector, which associate with insufficient advertising, prolonged lead time and fierce sourcing rivalry (Mizanur, 2018).

2.5.2 Target Market And Buyer Profile

The company cater to various buyers globally. The official webpage of the company sates that that the company encompasses buyers such Gerry weber, Next, JCPenney, LC Waikiki and much more, they also specify the export destinations, which are northern America and Europe. Additionally, this indicates that the buyer profile is varied between retail associated brands and buying houses, such as LI and FUNG and Bestseller. Furthermore, the company's product line contains men's, women's, and kids woven items, indicating towards an enhanced commercial appeal through multi category sourcing while maintaining strict focus on woven specialization.

2.5.3 Market Positioning, Buyer Relationship Management, And Promotional Activities

The company positions itself as dependable woven production partner, offering supplementary assistance in development and customer service. The group prioritizes customer service, industry adaptability and responsiveness, and reliability in manufacturing. Additionally, the design division focuses on product development and trend analysis, so make the company more flexible and adaptable. These indicates a stance that is much more than low cost production.

Movin forward, the company's buyer relationship management tends to be integral to the company's marketing strategy. The continuity of commercial heavily relies on the quality of communication, prompt responses, cost clarification and accurate follow up to buyer demands.

Finally, these indicate that the practices of the group aligns with existing research, where communication quality, trust and ethical business practices enhances long term competitiveness in the RMG industry of Bangladesh (Al Imran, 2024) and (Honey, 2019). As a result, promotion appears to depend more on sample exhibition, direct customer engagement, and demonstration of competence than on traditional advertising. Finally, for a clear picture of the market stance please refer to the STP analysis below.

Table 1: STP Analysis

Particulars	ANALYSIS
Segmentation	•Geographic: USA, UK, EU, Canada, Japan, Australia • Demographic: Men, women, and children apparel segments • Behavioral: Bulk buyers seeking reliable suppliers with compliance and quality assurance • Industry-based: International retail brands and sourcing agents
Targeting	• Mid to large international apparel brands and retailers • Buyers requiring woven garments (especially tops, shirts, and bottoms) • Clients prioritizing compliance, quality, and timely delivery • Long-term sourcing partners rather than one-time buyers
Positioning	• Reliable woven garment manufacturer with strong production control • Competitive supplier with cost-efficient operations • Development-support partner offering sampling and design assistance • Compliance-oriented exporter ensuring quality and ethical standards

2.5.4 Marketing Channels

As discussed earlier in the chapter, the organizations marketing channels seem to be straightforward, and oriented on exports. These include direct engagement with buyers, sample exhibitions, trip overseas to buyer, communication via email and commercial connection via merchandising and executive management. Moreover, the webpage of the company serves as a supplementary channel by acting as portfolio, show casing firms abilities and capabilities and aids the company to reach better export market. Finally, the following channel structure is suitable for export oriented company as it enhances direct commercial access and eliminates reliance on passive promotion and intermediaries.

2.5.5 Product Development And Pricing Strategy

Development of products is considered to be an extremely important marketing tool for the company. Additionally, the design team of the company clearly states that it provides product development, print development, and assistance with keeping up with trend for consumers across the world. (Pinaki Group, 2026). More of development stage is further explained in details in chapter-3. Furthermore, these indicate that development capacity facilitates both customer retention and acquisition of new customers.

Furthermore, the pricing strategy that the company follows is competitive pricing strategy that is tailored to the buyers according to the buyers requirements. The RMG industry is heavily saturated so following this strategy enables the company to remain heavily competitive. Additionally, pricing is determined upon fabric, trims, labor, overhead and finishing, and competitiveness in the company is ensured via internal cost management throughout procurement, manufacturing, and finishing, rather than only reducing pricing. This enables the firm to remain profitable as well. Finally, this strategy is significant as raw materials expense, reliance on imports and improper cost management will reduce the competitiveness in the export industry (Mizanur, 2018).

2.5.6 Key Marketing Challenges

The company faces various marketing challenges, one of the significant marketing difficulties is the pricing pressure resulting from dependence on raw materials. It is absolutely essential for the company to be responsive, as purchasers increasingly want expedited sample completion, more precise cost estimation and more uninterrupted interaction. Moreover, the company's branding is predominantly relationship oriented, which supports customer retention but restricts broader visibility unless strengthened by enhanced digital communication and more distinct difference between design support and manufacturing capabilities.

Finally, the marketing efficiency of the company is heavily dependent upon its ability to integrate sample based selling, buyer engagement, product specialization and service oriented commercial management with in a very competitive and saturated export market.

2.6 Financial Performance And Accounting Practices

The detailed financial statements of A.G Dresses Ltd. is not open to the public in the same manner as it is for listed firms since it is a privately held company. The company's financial reports are confidential as they contain sensitive data regarding the company's cost structure, pricing flexibility, operating margins and working capital dynamics and in this sector, these information's serve as a strategic asset. Thus, instead of full ratio-based disclosure this section will focus on financial management approach, accounting discipline, cost control, and internal reporting logic.

2.6.1 Financial Performance Overview

The financial performance of A.G Dresses Ltd. is achieved through internal control of order profitability, cost discipline, cash-flow stability, and timely export proceeds. Usually, in woven export factories, financial performance greatly depends on order flow, buyer continuity, raw material cost, labor cost, production efficiency and shipment reliability. Due to major expenditure being brought on before export earnings are worked out, financial strength is connected with working capital management and cost recovery.

Since A.G Dresses Ltd. is a private manufacturer, it is not required for the company to make complete multi-year reports available to the public. This is also commercially advantageous as publishing margin structure, liquidity behavior and cost composition could possibly hamper with its negotiating position. However, according to senior management, financial sustainability in Bangladesh's RMG industry relies on financial access, cost competitiveness, and internal resource management along with labor-cost advantages

2.6.2 Accounting Practices And Financial Reporting

The accounting practices of the company tends to be structured and transaction based, focusing on documentation, payroll control, expense recording, supplier settlement and coordination with operational departments. In such factories, accounting likely covers purchase entries, payroll liabilities, inventory related transactions, expense approval and export linked receivables. Therefore, accounting roles are related to both compliance and management-control

Furthermore, the company appears to possibly follow accrual accounting instead of simple cash basis treatment. This method is more viable for export manufacturing since obligations relating to materials, labor, overhead and shipment arise across the order cycle and need to be recognized in the appropriate period. Finally, the financial reports appears to be primarily intended for internal assessments and management rather than for public disclosure, as these reports are anticipated to encompass periodical documentation of expenditures, accounts payables, payrolls, receivables, and the total cash flow.

2.6.3 Budget And Cost Control

Budgeting and cost control are recognized as critical financial procedures for the company. This is due to the fact that the company operates in a competitive export market where price pressure is constant and profitability depends on controlling cost across the full execution process. In practice, material consumption, trims usage, waste reduction, labor efficiency, finishing costs and overhead management are all connected to material consumption, instead of just being confined to the accounts department alone.

This implies that cost control is embedded in multiple stages of the order cycle. Consumption accuracy and sourcing decisions affect costing reliability, before production can. During production, line efficiency, repair control and rejection management all influences the actual

cost realization. The margin is further protected by control over accessories usage, process loss and final output handling during finishing and packaging. Thus along with operational stability, budgeting at the company supports financial control as well.

2.7 Merchandising Operations

It is one of the most crucial teams within the organization, as it enables the company to ensure proper coordination in the order execution process, while maintaining efficiency, responsiveness, and timely shipment. Finally, for further details on merchandising operations please refer to chapter-3.

2.8 Operations Management And Information System

In the company A.G Dresses Ltd, the operations management practices demonstrates the requirements of the major export oriented RMG industry, where production continuity relies on strict oversight of maintenance, production flow, internal coordination and materials quality. The company recognizes the fundamental strengths in the manufacturing, highlighting the efficient production processes, on time shipment and an organized manufacturing environment.

2.8.1 Production Process

The company A.G Dresses Ltd. employs a traditional woven- garment production procedure, where the process is quite simply line input leading to output and moving towards quality inspection and finishing. However, it is much more complex than that, the process contains cutting, sewing, finishing and packaging. The floor is operated under a strictly supervised line system. Movin on, the plant currently have 22 operating lines, which is supervised by five individuals, who are responsible for tracking the work flow, operator conduct, fulfillment of targets, and immediate line level issues. Hence, this indicates that line control is distributed among several accountable individuals rather than relying just on a single supervisor.

Furthermore, production planning has been enhanced with a daily line wise status system designed to allow management to track buyer, style, color, order amount, allocated quantity, cutting progress, sewing input, QC passed output, work in progress output and finishing status across several stages. The following process indicates that production process is overseen not just via the end output but also through the orderly progression throughout the line. Moreover, this method enables the company to identify early detection of bottlenecks, pending volumes, and the comparison of planned vs actual progress prior the onset of significant delays.

Finally, this configuration is highly beneficial for a woven export oriented RMG, as delays in one phase can rapidly impact subsequent operations. Therefore, production at the company seems to be overseen by continual line monitoring and stage specific follow up rather than relying on end of the day output reports.

2.8.2 Quality Control

Quality control is considered to one of the most effective operational control domains in the company. As per the senior management, quality control system has been internally developed for several years, overseen by seasoned professionals and committed workforce, it also denotes continuous verification of output and the use of an AQL-based quality standard, which is according to the buyers requirement, signifying that quality is regarded as on ongoing operation function rather than only a final inspection obligation.

2.8.3 Maintenance And Technical Support

Maintenance and technical support assistance is one of the most crucial elements in a manufacturing facility, as continuous machine readiness is essential for consistent output. In addition, the company implements a monthly preventative machine maintenance schedule, signifying a commitment to prevention rather than sole depending on repairs post failures

Moreover, the company maintains additional equipment on standby, when a machine malfunctions, a substitute is ready to be utilized until the original fully operational. Furthermore, the company also retains part time employees on standby, who is likely to be called to when additional labor is required. All these indicate that the company always aims for continuity and is prepared for uncertainty in production.

2.8.4 Inventory And Store Management

Inventory management tends to operate as a dynamic control mechanism rather than as a static storage service, in the company, the processes of material reception, custody, issuance, and stock visibility significantly influence the continuity of production. Furthermore, robust store discipline is crucial, as inappropriate inventory management can result in shortages, excessive consumptions, and, delayed support for production line . The company has 2 stores and 1 warehouse inside the factory, two more warehouses in Meghna textiles Tongi.

2.8.5 Information Systems

The company does not depend or employ any particular integrated information systems tool across the entire factory, rather the company's operational co-ordinational appears to rely on traditional filing methods, email communications , excel based report generations, manual documentation , and systematic departmental follow-ups. Finally, this type of method is pretty common in the RMG sector, in Bangladesh as it helps minimize cost in the short run, and the technology introduction will increase costs heavily in the shorter run.

2.9 Industry Analysis

2.9.1 Overview Of The RMG Industry In Bangladesh

The readymade garments sector, remains to be the primary export driven manufacturing business in Bangladesh. Moreover, BGMEA export statistics indicates that total RMG exports rose from approximately USD 36.15 billion in FY 2023-2024, to around USD 36.35 billion in FY 2024-2025, highlighting the ongoing significance of the industry to the nations export economy. (BGMEA , 2026)

Finally, for woven manufacturing, mere industry scale does not guarantee competitive advantage, research indicates that Bangladesh RMG industry is under strain due to reliance on imported goods, infrastructural and financial limitations, buyer demands regarding pricing and delivery, and intense competition from other nations like India, China, and Vietnam.

2.9.2 SWOT Analysis

SWOT Analysis enables the company A.G Dresses Ltd. to evaluate the internal factors, that showcase the company's competitive advantage through its strengths and places where they need to improve through weaknesses. Additionally, the external factors are also identified, in order to eliminate threat and analyzing opportunity to further improve their market position in the industry. The diagram below shows the, SWOT analysis of the company.

Table 2: SWOT Analysis

STRENGTHS	**WEAKNESSES**
• Strong backing from Pinaki Group with established industry presence • Specialized expertise in woven garment manufacturing • Diversified international buyer base across multiple markets • Capability in product development and sample support • Structured production system with strong line supervision	• Dependence on imported raw materials affecting cost and lead time • Exposure to sourcing delays impacting production continuity • Limited use of integrated information systems for real-time coordination • Heavy reliance on relationship-based marketing over institutional branding • Cost structure sensitive to raw material price fluctuations
OPPORTUNITIES	**THREATS**
• Growing global demand for woven apparel products • Expansion into higher-value and design-driven product categories • Strengthening buyer relationships through development support • Adoption of improved technology and production systems • Increasing importance of compliance and sustainable sourcing	• Intense competition from both domestic and international garment manufacturers • Strong buyer bargaining power leading to continuous price pressure • Fluctuation in raw material costs affecting profitability • Competition from countries such as Vietnam, India, and China

Afterwards, after analyzing the SWOT analysis, it is revealed the company has a solid internal framework, that is structed with strong woven specialization, customer relationship, and strong control over production. However, the performance often suffers due to heavy reliance on imported goods and insufficient system integration. Moreover, the external factors, also influence the market position, even though increasing demand and prospects in higher value areas offer potential for expansion the company suffers heavy pressure from fierce competition, and escalating buyer expectations and cost instability. Finally, in order to remain competitive

in the long run the company needs to rely on its strong operational efficiency, improving market efficiency and adapting to changing sourcing demands.

2.9.3 Porters Five Forces

The following model is crucial for the company as it offers a systematic framework to assess the competition intensity and desirability of the market. In addition, it enables managers with the understanding of the key aspects that influence profitability, market position, and strategic threats. More importantly, by evaluating the competitive rivalry, power of buyer and supplier and, the threat of new entrants and substitute, the company can establish more effective strategies to alleviate external barriers, achieve sustainable performance and improve competitiveness. Additionally, the framework reveals that the company functions in a very competitive export clothing sector as the buyers leverage is substantial owing to numerous sourcing alternatives and significant pricing pressure along with quality and delivery. In addition, competition is fierce both domestically and internationally. Moreover, the power of the suppliers is moderate to strong due to reliance on imported commodities, which hampers the costs and lead time. Moreover, the threat of new entrants are moderate, as entry is feasible, however sustaining is challenging due to credibility and compliance. Finally, the threat of substitutes is moderate as consumers can swiftly transition to alternative suppliers. Overall, it can be depicted that competitiveness is dependent upon efficiency, cost, and strong buyer connections. Lastly, the figure below gives insight into the Porter five forces model for A.G Dresses Ltd.

Table 3: Porters Five Forces Analysis

PORTERS 5 FORCES	INTENSITY	ANALYTICAL INSIGHTS
Potential New Entrant	Moderate	• High compliance requirements • Capital-intensive setup • Buyer access difficult • Reputation takes time • Entry possible but scaling hard
Availability Of Substitutes	Moderate	• Easy factory switching • Competing sourcing countries • Price-driven substitution • Low product differentiation • Service matters
Bargaining Power Of Suppliers	Moderate-high	• Dependence on imported inputs • Strong coordination required • Price volatility • Delivery delays impact production • Limited material substitutes
Bargaining Power Of Buyers	High	• Multiple sourcing options • Strong price pressure • Easy order shifting • High quality expectations • Compliance-driven demand
Industry Rivalry	High	• Many local competitors • Global competition • Price and cost pressure • Tight delivery timelines • Compete on reliability

The analysis above, demonstrates that the company functions within a remarkably competitive and consumer oriented market. Moreover, the most significant demand arise from purchasers and competitive dynamics, which compels the company to uphold constant quality, competitive pricing and dependable delivery. Furthermore, dependence on suppliers and fluctuations in costs additionally, affect the operational stability. Even though, entrance and substitution

concerns are moderate, they highlight the necessity to enhance ongoing performance. Finally, it can be concluded that competitiveness relies on operational efficiency, robust buyer connections, and proficient cost and sourcing management.

2.9.4 Competitive Position Of A.G Dresses Ltd.

The company maintains an established presence in the woven garment industry of Bangladesh, is made possible by its affiliations with Pinaki group and its emphasis on woven product categories. Furthermore, the organization strengthens itself through a diverse worldwide clientele, compliance to regulatory standards, and systematic production oversight. Moreover, the competitive advantage of the company is dependent on reliable operations, handling of customers relationships, and support for innovation. Finally, the firm operates in a highly competitive environment where profitability is continuously influenced by price, source, and specially, the ability of respond to customer expectation, as the nature of the business is fast fashion.

2.10 Conclusion

The chapter discussed above offers a comprehensive overview of the company, by highlighting its organizational structure, management tactics , marketing methods financial practices, industry analysis and finally, operational effectiveness. Moreover, the company operates as a strategically managed, export oriented woven apparel manufacturer, supported by extensive oversight, buyer focused expertise, compliance, and execution reliability, despite being in a very consumer driven environment . Finally, the chapter provides a definitive organizational and operational structure for comprehending the company’s performance in the next chapter of the report.

CHAPTER-3- PROJECT

3.0 Introduction And Background Of The Study

3.1 Introduction

The economy of Bangladesh, is significantly affected by the RMG industry. The potential of organizations to meet client demands promptly, with suitable quality, and in accordance with buyer accurate requirements is a crucial determinant of their competitiveness. Additionally, lead time is critical indicator for operational performance, as this significantly impacts delivery consistency, clients confidence, the continuity of production, and overall responsiveness of the firm. Moreover, in the apparel industry, lead time must be regarded as extending beyond the internal order confirmation to shipment date, lead time can also be seen as means for determining the efficiency of interdependent operations in their collaboration.

Furthermore, In practice, garment lead time includes various stages, such as development, costing, sampling, approval cycles, sourcing, production, finishing and finally, shipment, and at any given phase an interruption is likely to diminish the pans flexibility and impose constraints on following actions due to their mutual dependency. Thus, the management of lead time is required to be considered as both operational need and a competitive objective in an industry where consumers increasingly expect speed , reliability and flexibility.

Furthermore, the ability to execute orders depends on efficient coordination of activities such as merchandising, CAD, sampling, Industrial engineering, commercial, planning, production, finishing and shipment at the company. Within the organization, merchandising is essential as it aligns consumer preferences with corporate operations, track milestones, communicates changes and alleviates delays in the purchasing process. Finaly, the paper states the potential for enhanced coordination to improve consistency and stability of the order fulfilment process

in the company along with the impact of cross functional coordination on lead time performance in merchandising operations.

3.2 Objectives Of The Study

3.2.1 Primary Objective

The key objective of the following study is to assess the performance of lead time at A.G Dresses Ltd. By analyzing the implications of collaboration across departments in merchandising operations on execution of orders effectiveness and the dependability of delivery accuracy.

3.2.2 Specific Objectives

Apart from the primary objective, the study aims for some specific objectives which are:

- To provide effective strategies for enhancing lead time performance at A.G Dresses Ltd.
- Determine the primary operational interruptions impacting garment order fulfillment.
- To investigate the impact of cross-functional coordination constraints on lead time prolongation.
- To examine the primary elements of lead time in merchandising-driven order fulfillment.

3.2.3 Scope Of The Study

The following study primarily examines the order fulfillment operations of A.G Dresses Ltd, with an emphasis on merchandising, the following chapter delineates the primary factors that influence the lead time effectiveness. These phases encompass order arrangement, monitoring time and action plan, generating and approving samples. Procuring fabric and trims, organizing pre-production activities, executing bulk orders, finalizing inspection and shipping. Thus, the

study exclusively evaluates the practical and coordination elements of lead time management, that excludes the comprehensive financial and industrial engineering activities of the facility.

3.2.4 Significance Of The Study

The study holds significant value from both scholarly and practical viewpoints, as this study provides insight into the impact of coordination, quality, supply chain reliance, and execution level constraints on lead time in garments manufacture. Additionally, it may assist in identifying the most prevalent causes of delays and areas where enhanced collaboration could elevate delivery performance. Finally, enhancing merchandising coordination may mitigate authorization delays, and shipment risks, since merchandising serves as the connection between client requirements, suppliers and departments within an institution (Abir, 2020), (Asgari, 2013), and (Islam, 2018).

3.3 Literature Review

Lead time is a significant competitive challenge in Bangladesh RMG woven sector, since delivery capabilities relies not only on manufacturing velocity but also on the effective management of approval, sourcing, and execution of the order phases. Moreover, studies indicate that prolonged approval periods, substandard submissions, reworking, inadequate planning, and delays in the sourcing of raw materials are significant factors contributing to lead time prolongation, demonstrating that instability frequently rises prior to the start of bulk production. Additionally, research also reveals that uncertainty and restricted responsiveness persist in elevating performance risk within tight garment schedules. The findings mentioned indicate that the performance of lead time must be regarded as a multi stage execution challenge rather than solely a production concern (Abir, 2020), (Moin, 2022) and (Nizam, 2023).

Lead time is majorly influenced by the quality of cross functional coordination and the flow of information among interconnected operations, in the execution of orders, buyer feedback,

sample rework, sourcing updates, readiness of production and shipment preparation rely on prompt and precise information exchange. Thus, when communication is ineffective, disruptions originate from one phase to another. Studies on supply chain integration and visibility substantiate this perspective by demonstrating that enhanced coordination of information, material flow and interdepartmental operations increases responsiveness and operational performances across multi stage systems (Anwar, 2025) and (Baycik, 2024). The following is specifically relevant in the merchandising driven context because the quality of coordination directly affects milestone adherence.

Afterwards, according to a study early stages control points exert a greater influence on lead time than numerous later stage activities. The major lead time components being fabric sourcing, sample approval and trims readiness are crucial as they dictate whether the order proceeds to production with clarity of faces constraints on scheduling. In addition, Improvements in lean flow, waste management and increased visibility will mitigate delay and enhance operational responsiveness in woven garment processes (Arafat, 2026) and (Baycik, 2024). Therefore, the performance of lead time must be evaluated not solely by the ultimate shipment date, but also by the consistency of milestones from the beginning to the end of the order cycle. This viewpoint establishes a robust foundation for analyzing the company via coordination centric and merchandising driven methodology concerning the performance of lead time (Abir, 2020) and (Nizam, 2023).

Fortunately, the majority of the contemporary studies addresses the issues of lead time in Bangladesh's RMG sector at a wider perspective, and, very few studies focus on how merchandising led order execution process handles delays on a day to day basis. More specifically, the studies have limited attention on how approval flow, adequate sourcing, materials availability, interdepartmental coordination, and milestone monitoring with in a tightly scheduled order cycle interacts. Thus, by evaluating lead time performance through a

cross functional coordination perspective in the merchandising led operations, the following study aims to fill that gap.

Furthermore, the paper is informed by the core theoretical viewpoints on coordination, the flow of information, and the theory of constraints, in addition to current research data. Additionally, the theory of supply chain coordination suggests that the performance relies on the integration of interconnected responsibilities. In addition, information processing theory highlights the necessity of precise and fast flow of information amid operational uncertainty. Finally, theory of constraints suggests how the overall performance of a process is limited by its weakest or most restricted point (Bozarth, 2009), (Fisher, 1997) and (Vachon, 2000). Furthermore, the theoretical perspectives are further discussed in the theoretical framework section.

3.3.1 Theoretical Framework

The papers theoretical framework clarifies the impact of cross functional coordination, information flow, the constraints, and the operational stability on the effectiveness of lead time in merchandising operations in the company. Moreover, the study examines how merchandising operations improve the efficiency of executing the order process, leading to a more stabilized lead time. Finally, the chose theories are utilized as analytical frameworks instead of it being only an abstract concept. The study as three primary theories and four supporting theories each

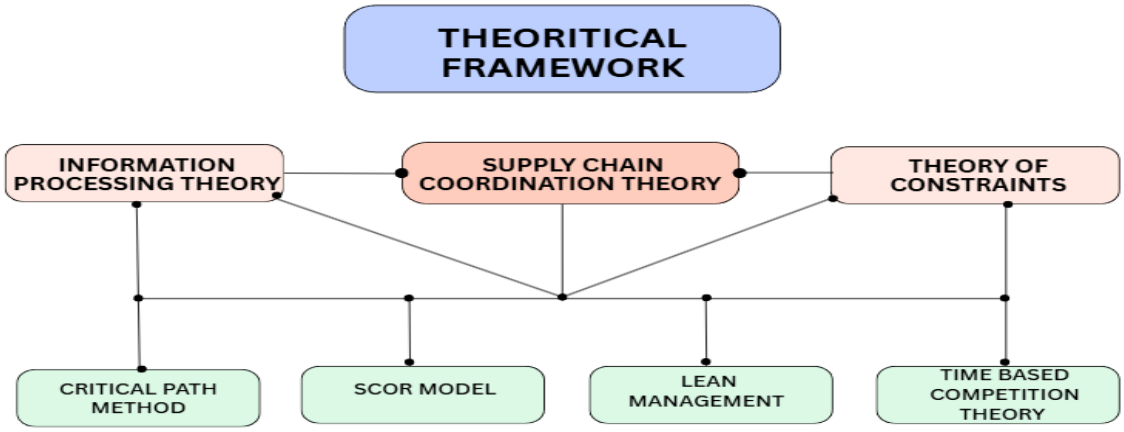

Figure 3: Theoretical Framework

3.3.2 Relevance Of The Theoretical Framework.

There are three primary concept in the article which is SCM coordination theory, Information processing theory and theory of constraints. To begin with, the ability of the company to fulfill orders depends on the coordination of merchandising, sampling and other relevant departments. The analysis indicates that departmental alignment, rather than a specific function, affected the lead time. Moreover, information processing theory is necessary since many issues arising from lead time stems from information related concerns, this enables us to analyze the effectiveness of the flow of information between internal departments and external stakeholders and determine if they are accurate and timely or not. The study indicates that insufficient information flow may lead to execution instability and approval delays. Furthermore, the theory of constraints is noteworthy as the study highlights various initial bottlenecks, such as sampling, fabric sourcing and sampling approvals. This concept clarifies the varying effects of many phases on lead time.

Furthermore, there are four supporting frameworks, that enable this paper to further justify the analysis, the critical path theory is utilized, as the study analyzes the most time sensitive milestones and illustrates that delay in essential tasks directly threaten schedule stability within the 45 day model (F. K. Levy, 1963). Moreover, the **SCOR model** is notable but used **slightly**

for deconstructing the order process into four different phases such as plan, source, make and delivery in order to identify the order stages in an organized supply chain structure, rather than a long list of activities. Moreover, lean management theory underscores its significance, as revisions, reworks, delays, fragmented information and recovery based execution constitutes various forms of waste that reduces the operational efficiency. Finally, time based theory is crucial because a more uniform and expedited lead time improves competitive performance and guarantees more reliable delivery.

3.3.3 Conceptual Framework Of The Study

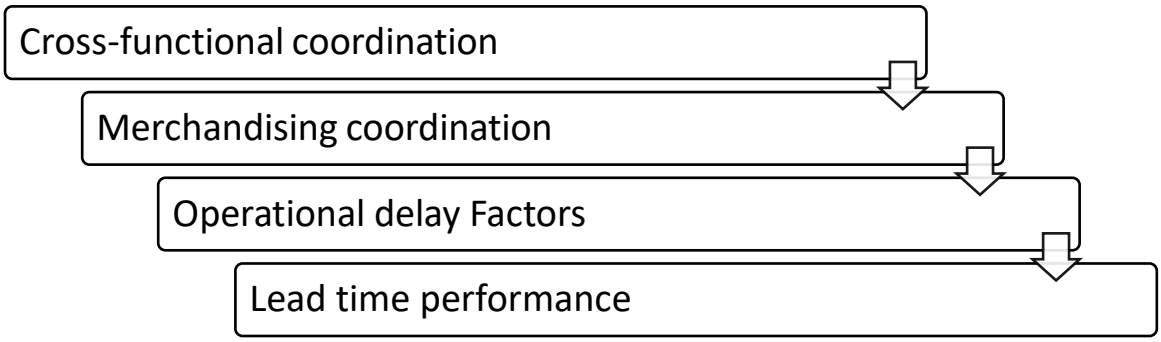

Figure 4: Conceptual Framework

The aforementioned framework maintains the effectiveness of merchandising in managing objectives and maintaining order consistency is dependent upon the extent of delays in operations, that are influenced by the level of excellence of cross functional coordination. The successful outcome of merchandising coordination influences the ultimate lead time performance of the order. Finally, merchandising is the fundamental aspect of the business that transforms quality coordination into delivery efficiency. It serves as the hub for planning, sourcing, follow ups, approval and most importantly communication.

3.4 Research Methodology

3.4.1 Research Design

The following paper utilizes a combination of methods design, integrating qualitative observations with qualitative operational analysis. In addition, the qualitative component in the study is based on active involvement in execution duties and interdepartmental coordination, together **with direct observation of tasks performed** by the merchandising team of A.G Dresses LTD. In addition, the quantitative component of the study **is supported by evidence through comparison of anticipated versus actual milestones, lead time variance and critical path analysis**. Moreover, the understanding of operational delays and coordination challenges are supported by the use of **secondary sources from academic studies**, **industry reports and scholarly articles**. Finally, this type of methodology is appropriate as the performance of lead time cannot be only clarified by quantitative metrics, as it requires comprehending the operational factors contributing to delays, including approval challenges, material readiness deficiencies, inefficient handover, and shortcomings in coordination.

3.4.2 Sources of Data

The paper utilizes both **primary and secondary data.** To begin with, the primary data was gathered via observation from the internship, unstructured communication with applicable personnel, evaluation of the merchandising operations, and the study of travel and action plan, and performing a critical path analysis. Finally, secondary data was obtained from academic studies, industry reports and scholarly articles regarding, lead time, supply chain coordination, RMG, Lean management, critical path analysis and order execution process.

3.4.3 Data Collection Method

To begin with, evidence was gathered by personal observation, casual conversations, analyzing documents, and process analysis. Moreover, observing first hand enabled comprehension of the merchandising coordination in sampling, sourcing, production handover, and shipment

preparations. Furthermore, having casual conversations facilitated the identification of tangible sources of delay. Finally, analyzing the documents facilitated the comparison of scheduled vs the actual milestone dates in the time and action plan.

3.4.4 Analytical tools and KPI

The following tools and key performance indicators were utilized to identify and evaluate the order execution process, the delayed milestones, critical path, and the coordination inefficiencies in merchandising operations.

Table 4: Analytical Tools And KPI

Analytical tools	Key performance Indicators
• Process flow analysis	• Delay duration by activity
• Lead time variance analysis	• Delay concentration by stage
• Delay frequency analysis	• Number of delayed and on-time milestones
• Planned-versus-actual date comparison	• Planned versus actual milestone completion
• Critical Path Method	• Critical activity performance

3.4.5 Limitations Of The Study

There were a few limitations for this study, as this study was done on one company, this study does not represent the whole RMG industry. Moreover, as this was a private company, some documents and information such as finances, pricing and such, was confidential and not accessible. Finally, as the observation period was limited to the internship period of three months, and the primary findings are based on one complete order, and five more orders which moved up to the fit sample stage during the period. hence the practical knowledge gained from this period is limited to the number of orders observed.

3.5 Merchandising Workflow At A.G Dresses Ltd

In order to **evaluate lead time performance through cross functional coordination in merchandising operations it is necessary to analyze the workflow of merchandising**. The diagram below shows the workflow of merchandising operations along with further details on the order execution process in section 3.5.2

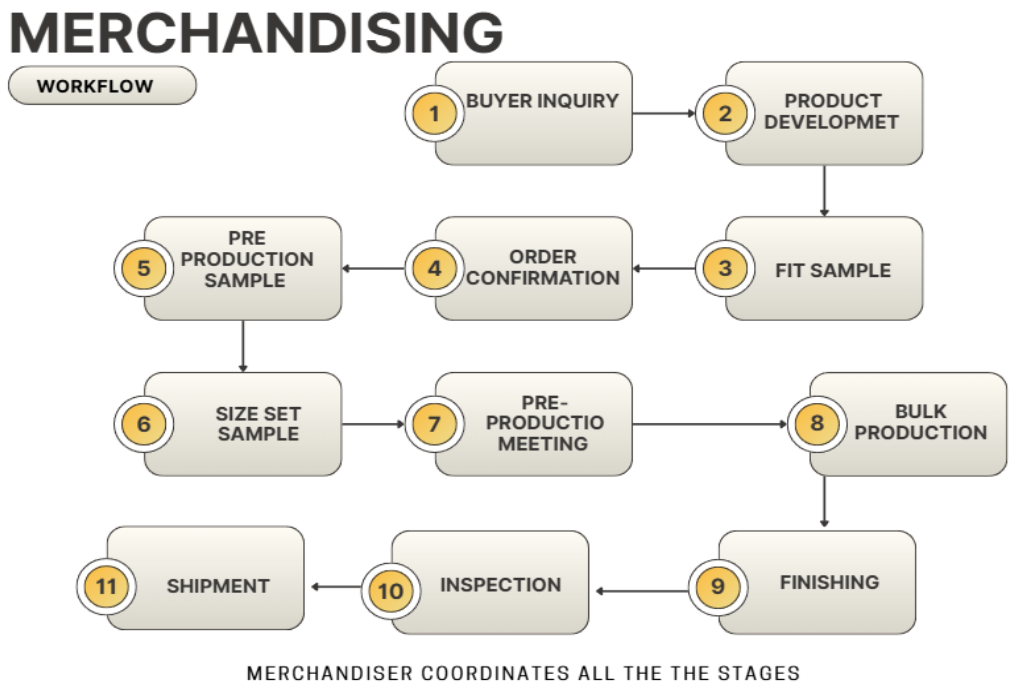

Figure 5: Overall Merchandising Workflow

3.5.1 Order Execution Process

3.5.1.1 Development Sample, Order Confirmation, T&A Initiation And Initial Planning

At A.G Dresses, the preliminary phase in order fulfillment is its development, before the customer confirms the purchase, the merchandiser must produce a development sample that satisfies the buyers requirements such as the fir, design and style. If the sample is not up to the requirements, the merchant needs to work with the buyer to make appropriate revisions and resubmit it until it receives approval. This stage is one of the most critical stages as it builds a

relationship with the buyer and affects the buyer's confidence and also determines the time needed for order confirmation.

Furthermore, the merchandiser initiates a formal planning procedure upon order confirmation and a travel and action plain is established to determine the timeframe for approvals, sourcing, in house dates, production dates, bulk word, completion, inspection and shipping. This plan serves as the principal document for tracking the orders progress and a medium to compare with later on actual time and action. Finally, this step represents the foundation of lead time management, as the realistic planning conducted initially influences every future step.

3.5.1.2 Tech Pack Review, Consumption Analysis And Costing

The merchandiser cautiously inspects the buyers tech pack upon order confirmation, as it contains all the information required to finalize the project, including fabric specs, trims and accessory needed, size chart, size ratio, labels, style, design, washing and packing criteria, measurement and so on. This analysis must be done precisely in order avoid wastage and delays, as all subsequent operations require a thorough understanding of the technical features.

Furthermore, the merchant works with CAD department to ascertain the required fabric quantity as per tech pack and get a consumption analysis, this serves as the basis for calculating the fabric quantity needed for the order and is utilized to determine the cost of fabric. Afterwards, the merchant communicates with the industrial engineering department to get SMV (Standard minute value) cost and then move towards gathering the cost for trims and accessories through conversations with suppliers. Finally, they compute the overall expenditure by consolidating the costs of fabric, trims, production, Laundering and any other expenses related to the process.

Furthermore, this phase contains both technological and business aspects. Samples may exhibit, inaccuracies if technical specifications are vague, in addition, procurement may

necessitate lengthier duration if usage is inaccurate. Moreover, if the cost estimations are inaccurate and insufficient, planning and implementation may encounter difficulties . Finally, this stage guarantees that the entire order process commences correctly by aligning development, sourcing and execution from the beginning. Please refer to Appendix A. for an example of consumption pattern, and tech pack.

3.5.1.3 Sample Development, Submission, And Buyer Approval

Afterwards, the order progresses to the official sample phase upon the conclusion of the technical work. To begin with, based on the clients wishes, there is fit sample, an adjusted fit sample, pre-production sample or any more sample necessary for approval. Moreover, this is a crucial phase for A.G Dresses ltd, as the client validation is crucial for the order to advance seamlessly to sourcing and manufacturing. In addition, the merchant must verify that the sample com-plies with the approved standards for development, dimensions, embellishments, quality of workmanship and finishing and after receiving feedback from the buyer, the merchandiser needs to ensure that those modification instructions are clear and communicate that instruction to the sample department promptly

Finally, this stage is likely to require repetition, leading to a loss of essential advance time, if the sample is rejected or the comments are not adhered to properly. Therefore, the approval and development of samples represent two of the most pivotal phases in the order execution process. Lastly, the sample department, will work with size set sample on the later stages which will be explained below.

3.5.1.4 Fabric And Trims Sourcing, Booking And Material Coordination

The priority of merchandising transitions into procurement coordination after attaining the technological precision and sampling progress. Moving into the current step, it contains a variety of activities such as fabric booking (grace), acquiring all the necessary trims and

accessories, including embellishments (if any), tracking the workflow progress, negotiating with vendor suppliers, and most importantly ensuring that materials have been prepared in alignment with the T&A plan. Moreover, A.G Dresses relies significantly on domestic procurement of trims and accessories and the availability of suitable materials is crucial for mass production. In addition, the company relies on internal vendors for fabric such as China, and it should be in the required standard of quality, color, composition, quantity and delivery date. Moreover, the merchant needs to closely monitor the trims and accessories in order to ensure that buyers requirements, including cartons, polybags, threads, button, zipper and the number of labels and hang tags are satisfied. Finally, if the merchandiser cannot ensure that procurement matches with the execution, it will lead to a deferred start of bulk and pre-production start. Thus, accurate and successful procurement encompasses not only the acquisition of commodities but also the control of lead times.

3.5.1.5 Production File Handover, Pre- Production Coordination, And Bulk Execution.

Upon the approval of samples and material acquisition, the merchant creates the production file, which contains the original tech pack from the client, the comments for the pp sample, the po sheet, consumption and costing, in order to ensure that production team is aligned with the buyer requirements. Additionally, the transfer marks the end of the development period and the beginning of real execution of bulk order, and if the production file does not contain adequate and sufficient information, there might me a delay of halt in production causing the production plan to fail and effect other buyers as well. It is necessary to include pp comments with the tech pack as the final approved sample was the pp sample, the client might have added a few changes, which the CAD team ensures by updating the pattern, is not likely to be present in the tech pack. All other information, is also crucial for preparing a production plan. Hence, the merchandiser needs to communicate promptly with the planning and production team in order for a timely order execution.

Finally, following the transfer of file to the planning team, pre-production is executed to guarantee that planning, production, and quality standards align with the buyer approved specifications. Moreover, after the execution of bulk initiates, the merchandiser needs constant updates, to update the actual T&A to compared to the planned T&A and so, the merchandiser needs to constantly monitor progress. After from that the merchant also monitors, to oversee the advancement of cutting, stitching and finishing, the transfer of input and output to determine any uncertainty, such as shortage of poly bags, cartoons or buttons and such. Finally, inadequate monitoring in this stage is likely to immediately affect the timetable for completion, inspection, and shipment, as execution of bulk occupies a substantial amount of total lead time.

3.5.1.6 Washing, Finishing, Packing, Inspection And Shipment Preparation

Afterwards, the order phases are currently in the last phases of execution, after the completion of volume sewing, the product moves to the other procedures. The garment may need to washed as per buyer instruction, it might be GMT wash, enzyme wash, denim wash or any type of post-production dye. In addition, finishing consists of ironing, and installing hang tags, labels, barcode and such and folding the way the buyer wants it, like half fold, single fold or regular fold. Finally, it goes to packaging, to the buyer specified ratio, poly bag and cartoon and awaits inspection and the preparation for shipment starts. In addition, the order cannot be dispatched until and unless all of the buyers' final stipulations are fulfilled and passed the inspection, regardless of whether production has been completed at this stage.

Furthermore, the final inspection by the merchant is an essential element of the acquisition process, if the quality standards are flawed, corrective action actions may be required due to the short time in the plan. To avoid is, the merchandiser must consistently follow-up during the production process and track the accuracy of packaging, the readiness of the product inspection by buyer, the time remaining for shipment, and the overall completion of the order execution. If these procedures are not maintained then the final buyer's inspection might fail which might

lead to more delayed delivery Date and reduce buyer confidence or worse the order might get cancelled creating substantial loss.

Finally, shipment reparation may necessitate collaboration with commercial and logistical department to ensure the products are dispatched within the specified delivery timeframe. A.G Dresses retains the responsibility of the product until the product lands Chittagong port or the airport, most commonly, the company uses FOB or CIF or shipment abroad.

3.6 Findings And Analysis

3.6.1 Lead Time Performance Analysis

3.6.1.1 Analytical Basis Of Lead Time At A.G Dresses Ltd

To understand lead time at A.G Dresses Ltd., the number of days between order confirmation and shipment is not enough. In practice, due to development samples often needing to be prepared, corrected and resubmitted before the order can start moving forward technical clarity, the execution pressure begins much earlier. Additionally, following confirmation, the order progresses via milestone oriented sequence, containing approval, sourcing, pre-production plan, bulk execution, finishing, inspection and lastly shipment. As a result, the study regards lead time as both a time metric, and a process performance indicator.

This disparity is significant, as an order may still be dispatched timely despite recurrent internal disruptions, in such instances, the shipment date would conceal inadequate milestone fluctuation, and rely on recovery based execution instead of systematic execution Therefore, the key analytical issue is where the time is lost, which delay points are structurally important and how strongly merchandising-led coordination can influence them, along with how long the order takes. This approach is consistent with the study objective of analyzing the structure and components of lead time and evaluating how operational delay factors affect performance.

Recent published research is in support of this broader view of lead time. In Bangladesh's garment sector, lead time-extension is linked to approval delay, rework, raw-material delay and planning weakness, in addition to production delay (Abir, 2020) and (Nizam, 2023). More recent operations research includes uncertainty, weak visibility and interrupted information flow as a cause of increase in performance vulnerability in multi-stage supply chains (Baycik, 2024) and (Moin, 2022).

3.6.1.2 Critical Drivers Of Lead Time At A.G Dresses Ltd.

Although there are many activities that affect total lead time, three stages are more decisive than the others; **sampling and approval, sourcing and trims or accessories readiness.** These stages are the most important as they occur early, influence the timing of later activities and determine whether the order progresses with stability or under compression.

Since sampling and approval determine whether the order moves forward with technical clarity, they are considered to be the strongest early-stage control point. Delay here is especially damaging as it reduces the time available for sourcing and production before they begin properly. Published Bangladeshi garment research shows that approval delay, poor submission quality, and rework can materially extend total order duration (Abir, 2020) and (Nizam, 2023). The strongest structural driver is fabric sourcing, because production cannot begin unless the correct fabric is booked, approved where required, received and released on time. Meanwhile, trims and accessories are the most underestimated hidden disruption since their delay is usually fragmented across sampling, pre-production, line readiness, packing and final inspection instead of appearing in one visible stoppage.

The remaining stages, production, preparation, bulk production and post-production completion, continue to be important, but they are frequently the points where earlier delay becomes noticeable than the stages where it first begins. Even though production may appear

to be late, in reality approval slippage or material- readiness delay has already compressed the schedule. Similarly, once little schedule flexibility remains, finishing, inspection and shipment preparation becomes highly sensitive. Hence, lead time at A.G Dresses Ltd. should be analyzed from the earliest approval stage through final shipment readiness instead of only bulk production onwards.

3.6.1.3 Planned Vs Actual Lead Time

The most helpful analytical tool for evaluating lead time at A.G Dresses Ltd. is the comparison between **planned** and **actual** milestone timing. Planned lead time is represented through the T&A plan, whereas actual lead time reflects what happens during execution. Because of this gap, the start of milestone slippage, where coordination weakens and whether the order remains under control is revealed. Therefore, planned-vs-actual analysis becomes more important than shipment date alone as it shows instability before final failure becomes visible.

For instance, if sample approval slips, sourcing may continue under uncertainty; if fabric in-house misses its target, production readiness jeopardizes; and if production then misses only daily targets, finishing and inspection come under pressure immediately. As a result, planned-vs-actual analysis should be used as a **diagnostic tool**, not just a reporting tool. This directly supports the study objective of comparing planned and actual lead time outcomes and evaluating the impact of operational delays on order execution.

Research on supply chain visibility shows that performance slips when upstream stages are not visible or coordinated in time, especially in tightly linked multi-stage systems (Baycik, 2024). Moreover, recent work on supply chain integration shows operational performance improve

when connected stages are managed through proper alignment of information, process and material flow (Anwar, 2025)

Table 5: 45 Days T&A Planned vs Actual

Sl.	Activity Milestone	Planned Date	Actual Date	Variance (	Status / Context	Department Responsible
1	ORDER & BOOKING					
1.1	PI & PO Issuance	01-Dec-25	01-Dec-25	0	PI and PO issued after supplier confirmation; document flow kept on track.	Merchandising / Commercial
1.2	Fabric & Trims Booking	01-Dec-25	01-Dec-25	0	Booking completed with nominated suppliers a	Merchandising / Sourcing
1.3	LC Opening / Issue	02-Dec-25	3-Dec-25	1	LC opened after bank documentation clearance; 1-day slip absorbed in the plan.	Commercial / Finance
1.4	Lab Dip/Strike-off Submit	03-Dec-25	04-Dec-25	1	Lab dip and strike-off submitted on time for buyer review.	Development / Sampling
1.5	Lab Dip Approval	05-Dec-25	7-Dec-25	2	Lab dip approved after minor shade correction; bulk color standard locked.	Development / Merchandising
1.6	Fit Sample Submit	8-Dec-25	9-Dec-25	1	Fit sample submitted with revised construction details for evaluation.	Sample Room / Technical
1.7	FIT Sample Approval	10-Dec-25	12-Dec-25	2	Fit approval received and comments closed for production readiness.	Technical / QA
1.8	PP Sample Approval	11-Dec-25	17-Dec-25	6	PP sample approved with final workmanship comments incorporated.	Merchandising / QA
2	MATERIAL IN-HOUSE					
2.1	Trims & Accessories In-House	13-Dec-25	13-Dec-25	0	Trims and accessories received, checked, and matched against the approved BOM.	Sourcing / Stores
2.2	Fabric In-House (Import)	20-Dec-25	25-Dec-25	5	Imported fabric received after clearance; inward completed for bulk use.	Commercial / Logistics
2.3	Fabric Inspection (4-Point)	20-Dec-25	26-Dec-25	6	4-point inspection completed and fabric released for cutting.	Quality / Fabric Inspection
3	PRE-PRODUCTION					
3.1	Size Set Approval	27-Dec-25	28-Dec-25	1	Size set approved and measurement tolerance finalized for bulk sewing.	Technical / QA
3.2	Pre-Production (PP) Meeting	27-Dec-25	28-Dec-25	1	PP meeting completed; responsibilities handed over to production and quality teams.	Production Planning
4	BULK PRODUCTION					
4.1	Fabric Cutting	27-Dec-25	28-Dec-25	1	Cutting started as per marker plan and fabric issue schedule.	Cutting
4.2	Sewing Line Loading	28-Dec-25	29-Dec-25	1	Sewing line loaded with operators, layout, and attachments fully prepared.	Production
4.3	Sewing Completion	08-Jan-26	10-Jan-26	2	Sewing completed with stable line output and inline quality under control.	Production / Sewing
5	WASH & FINISH					
5.1	Industrial Washing	10-Jan-26	10-Jan-26	0	Industrial washing completed and appearance standards verified within the revised 45-day	Washing
5.2	Finishing (Iron/Pack)	11-Jan-26	12-Jan-26	1	Finishing, ironing, assortment, and packing completed ahead of final inspection.	Finishing / Packing
6	INSPECTION & EXIT					
6.1	Final Random Inspection (FRI	13-Jan-26	13-Jan-26	0	FRI passed at required AQL and shipment cartons were verified for dispatch.	Quality Assurance
6.2	Ex-Factory (Shipment)	14-Jan-26	14-Jan-26	0	Ex-factory completed on Day 45 and goods handed over for shipment.	Commercial / Logistics

3.6.1.4 Lead Time Variability And Key Performance Indicators

A second major analytical dimension is **lead time variability**. At A.G Dresses Ltd., two orders may not progress smoothly- one may do so while another similar order may face repeated interruption due to buyer response, sample correction, sourcing readiness or inspection issues. This has to be noted because unpredictable lead time is more difficult to handle than

consistently long lead time. Compared to uncertainty, buyers are more likely to tolerate longer timelines if they are dependable.

Repeated delay in the same stage is analytically more serious than isolated delay because it signals structural weakness rather than temporary disruption. Due to this, the most helpful indicators in this study are: **planned versus actual milestone completion, delay frequency by stage, quantity and timely delivery of raw materials, adherence to production target and on-time shipment.** Collectively all these indicators display schedule discipline, sourcing reliability , execution stability and final delivery performance. This KPI structure is also consistent with the proposal's analytical method and with the SCOR-based interpretation of Plan, Source, Make and Deliver used in report.

The relevance of this approach is supported by recent published studies. Bangladeshi research continues to identify repeated approval delay, material-readiness problems and rework as major contributors to unstable lead time (Abir, 2020) and (Nizam, 2023). Furthermore it is seen that operational responsiveness improves because of visibility, integration and waste reduction, especially where order execution depends on multiple linked stages and limited slack (Arafat, 2026) and (Baycik, 2024). Altogether these indicators allow lead time in A.G Dresses Ltd. to be assessed as a combination of schedule control, sourcing reliability, execution discipline and shipment performance rather than as a single end-date measure. Finally, the KPI framework is also interpreted via the SCOR framework. The framework for company enables the company

to have a perspective that lead time performance must be assessed throughout the entire execution chain rather than only by the shipment date.

Table 6: SCOR Model

PLAN	**SOURCE**
• Buyer order planning • T&A / milestone scheduling • Capacity and line planning • Lead time target setting • Merchandising follow-up planning	• Fabric and trims booking • Imported material follow-up • Supplier coordination • Material in-house tracking • Sourcing readiness monitoring
MAKE	**DELIVER**
• Sample approval readiness • Pre-production preparation • Production start readiness • Cutting, sewing, and finishing • Quality control during production	• Final inspection readiness • Packing and shipment preparation • Commercial documentation handling • Export and dispatch coordination • On-time delivery execution

3.6.2 Cross-Functional Coordination Analysis

3.6.2.1 Coordination Across Departments

The order fulfillment at A.G Dresses Ltd. relies heavily on the cross-functional cooperation in merchandise, samples, CAD creation, sourcing, scheduling, manufacturing, finalizing, quality checking, and shipping. The process does not proceed along because a particular department operates quickly in itself; rather, it advances forward as every operation is ready in the right order and at the appropriate time. Hence, coordination at A.G Dresses Ltd. should be treated as a means of controlling goal achievement rather than a typical administrative job.

The highest critical coordination areas in action are the transitions from approval to procuring, pre-production status, large-scale processing, and final shipping initiation. When these transitions are in sync, the order moves seamlessly; when they are different, the delay is

transmitted from one step to the following one. This aforementioned viewpoint highlights the papers primary objective by emphasizing that the performance of lead time is contingent upon the synchronization of interdepartmental operations rather than the individual productivity of any specific department. According to (Anwar, 2025), effective integration of supply chain enables the company to improve its operational efficiency by enabling better alignment between internal and external activities. Additionally, findings from the Bangladeshi RMG sector continue to highlight poor coordination and insufficient planning as primary contributors to lead time uncertainty (Abir, 2020).

3.6.2.2 Information Flow And Communication Practices

Coordination inside the organization occurs outside of an ERP framework, where order fulfilment predominantly depends on in person supervision, excel based tracking, email communications, and daily activity checks. In this context, another crucial element apart from task completion is the accuracy of information. It is essential to accurately and swiftly address buyer feedback, sample alterations, sourcing changes, clearance issues, production handover status, and shipping preparedness indications. Otherwise, delays will arise before actual manufacturing complexities.

The flow of information in the company suggests that a significant managerial issue that extends beyond typical communication difficulties. Moreover, delayed input from buyers can prevent sample correction, inconsistent trimming information, which will diminish readiness, and inadequate transfer of data will postpone pre-production synchronization. Additionally, this clearly indicates the objectives of assessing the impact of the non-ERP data stream on the company's cross functional collaboration. Furthermore, according to (Baycik, 2024), increased visibility across interconnected operations improves responsiveness and reduces the probability of downstream disruptions. Finally, according to (Moin, 2022), rapid and accurate

data transmission is essential due to environmental uncertainty and the complexity of coordination.

3.6.2.3 Merchandising Coordination In Order Execution

The fundamental coordinating element in the company's order cycle is merchandising, as the merchandiser aligns its internal operation with client requirements by evaluating customer feedback, tracking the status of samples, verifying material availability, and sustaining communication until clearance and shipping address.

The early and transitional phases of the order cycle hold its highest significance. For instance, sample evaluation relies on how well remarks are read and reported for rectification. Then, how precisely the material and trimming follow-up aligns to the T&A impacts sourcing competence. Based on the schedule and standard of the production file handover, manufacturing begins. Final readiness relies on ongoing follow-up during completion, evaluation, and shipment setup. This confirms the paper's objective of determining the merchandising impact on successful order fulfillment and shipment efficiency. Secondary Bangladeshi garment reviews also demonstrate that lead-time consistency is largely dependent on approval processing, rework management, and material monitoring instead of output rate solely (Abir, 2020) and (Nizam, 2023).

3.6.2.4 Effect Of Coordination On Operational Delay

The coordination at A.G Dresses Ltd. greatly influences the company's delays at four key transitional phases which are **authorization flow, supply availability, output handover, and exception reply.** These include the points at which one activity is reliant on timely data from the next. Therefore, delays are confined to a specific department, rather they extend throughout the order cycle.

The most important step essential to collaboration is the approval process, as delays in feedback resolution or recurring revisions restrict the timeframe available for sourcing and implementation afterwards. Secondly, material readiness is another crucial factor as manufacturing cannot occur consistently until fabrics and trims are scheduled, authorized, when necessary, procured and delivered punctually. Furthermore, another significant issue is the production handover, as an inaccurate transfer or validated data may impede bulk readiness, despite all the required approvals and sourcing status. The sole exception that follows is the last factor wherein unresolved issues regarding cuts, clearances, or inspection may readily result in milestones delays, particularly when temporal flexibility is constrained.

The system in question enhances the outcome section by clarifying **how** collaboration contributes to delays, while the following findings section illustrates where such delays become measurable. Moreover, according to (Anwar, 2025), the unification of activities, information and collaboration across roles enhances productivity. Finally, (Arafat, 2025) suggests that current lean analyses in textile and garment manufacturing identify idleness, rework, disorganized interactions, and repetitive follow ups as significant non value added contributors to delays.

3.6.2.5 Coordination Priorities Before Full Production

Every single one of the coordinating phases exhibit varying lead time risks, and for this company, the most critical coordination requirements arises before initiation of full scale production. These consist of sample review, output data exchange, fabric and trim preparation, and initial production alignment. These criteria are crucial as they determine whether the task is executed in bulk with consistency or compression.

This the point where cross-functional cooperation becomes meaningful and not just functionally useful. The sourcing duration may decrease if authorization gets unreliable. And

bulk execution becomes rather risky when supplies are not available. If transfer is inadequate, previous effort loses worth. As a result, the most essential cooperation challenge at A.G Dresses Ltd. is to safeguard the handful initial stage changes that influence the speed of the remainder of the order flow, rather than to accelerate each step evenly. This immediately leads the audience to the results section, which indicates that the reported delays and bottlenecks are centered in the same upstream control nodes. Existing studies favor this emphasis, with Bangladeshi garment analysis identifying approval and raw-material readiness as primary drivers of a prolonged lead time (Abir, 2020) and (Nizam, 2023), and latest visibility analysis demonstrating that interruption gets more serious when vital upstream processes are not well-organized (Baycik, 2024). Please refer to Appendix A. to know the method used to calculate the critical path. Finaly, please refer to the analysis and predecessors chart below.

Table 7: Critical Path Analysis

Planned Start	01-Dec-2025	Planned Finish	14-Jan-2026
Elapsed Days	44	Critical Activities	18
Calendar Span	45 days inclusive	Non-Critical Activities	2

Code	Activity Milestone	Predecessor(s)	Planned Date	ES	Dur	EF	LS	LF	Total Float	Free Float	Zero Float / Status
1.1	PI & PO Issuance	Start	01-Dec-2025	0	0	0	0	0	0	0	Zero Float / Critical
1.2	Fabric & Trims Booking	1.1	01-Dec-2025	0	0	0	0	0	0	0	Zero Float / Critical
1.3	BBLC Opening / Issue	1.2	02-Dec-2025	0	1	1	3	4	3	0	Has Float / Non-Critical
1.4	Lab Dip/Strike-off Submit	1.2	03-Dec-2025	0	2	2	0	2	0	0	Zero Float / Critical
1.5	Lab Dip Approval	1.4	05-Dec-2025	2	2	4	2	4	0	0	Zero Float / Critical
1.6	Fit Sample Submit	1.5	08-Dec-2025	4	3	7	4	7	0	0	Zero Float / Critical
1.7	FIT Sample Approval	1.6	10-Dec-2025	7	2	9	7	9	0	0	Zero Float / Critical
1.8	PP Sample Approval	1.7	11-Dec-2025	9	1	10	9	10	0	0	Zero Float / Critical
2.1	Trims & Accessories In-House	1.3	13-Dec-2025	1	11	12	8	19	7	7	Has Float / Non-Critical
2.2	Fabric In-House (Import)	1.3, 1.5	20-Dec-2025	4	15	19	4	19	0	0	Zero Float / Critical
2.3	Fabric Inspection (4-Point)	2.2	20-Dec-2025	19	0	19	19	19	0	0	Zero Float / Critical
3.1	Size Set Approval	1.8	27-Dec-2025	10	16	26	10	26	0	0	Zero Float / Critical
3.2	Pre-Production (PP) Meeting	2.1, 2.3	27-Dec-2025	19	7	26	19	26	0	0	Zero Float / Critical
4.1	Fabric Cutting	3.1, 3.2	27-Dec-2025	26	0	26	26	26	0	0	Zero Float / Critical
4.2	Sewing Line Loading	4.1	28-Dec-2025	26	1	27	26	27	0	0	Zero Float / Critical
4.3	Sewing Completion	4.2	08-Jan-2026	27	11	38	27	38	0	0	Zero Float / Critical
5.1	Industrial Washing	4.3	10-Jan-2026	38	2	40	38	40	0	0	Zero Float / Critical
5.2	Finishing (Iron/Pack)	5.1	11-Jan-2026	40	1	41	40	41	0	0	Zero Float / Critical
6.1	Final Random Inspection (FRI)	5.2	13-Jan-2026	41	2	43	41	43	0	0	Zero Float / Critical
6.2	Ex-Factory (Shipment)	6.1	14-Jan-2026	43	1	44	43	44	0	0	Zero Float / Critical

3.6.3 Findings

3.6.3.1 Major Causes Of Delay

The planned versus the actual T&A analysis indicates that delays at the company were concentrated in a limited number of milestones rather than being uniformly distributed across the order cycle. In addition, Out of the **20 quantifiable milestones**, **14 were finished after the deadline**, while the remaining **6 were on time**, which can be identified from the **time** and action plan, this resulted in an overall on time completion **rate of 30%.** Moreover, the most significant delays were observed in PP Sample approval (6 days), fabric inhouse (5 days) and fabric inspection got delayed by 6 days as a result of its preceding milestone delay. Finally, the order approval stage along with material availability stage collectively comprised **24 out of the 31 delayed days, or 77.4%** of the overall documented delay. Finally, the working for the results are present in the Appendix A.

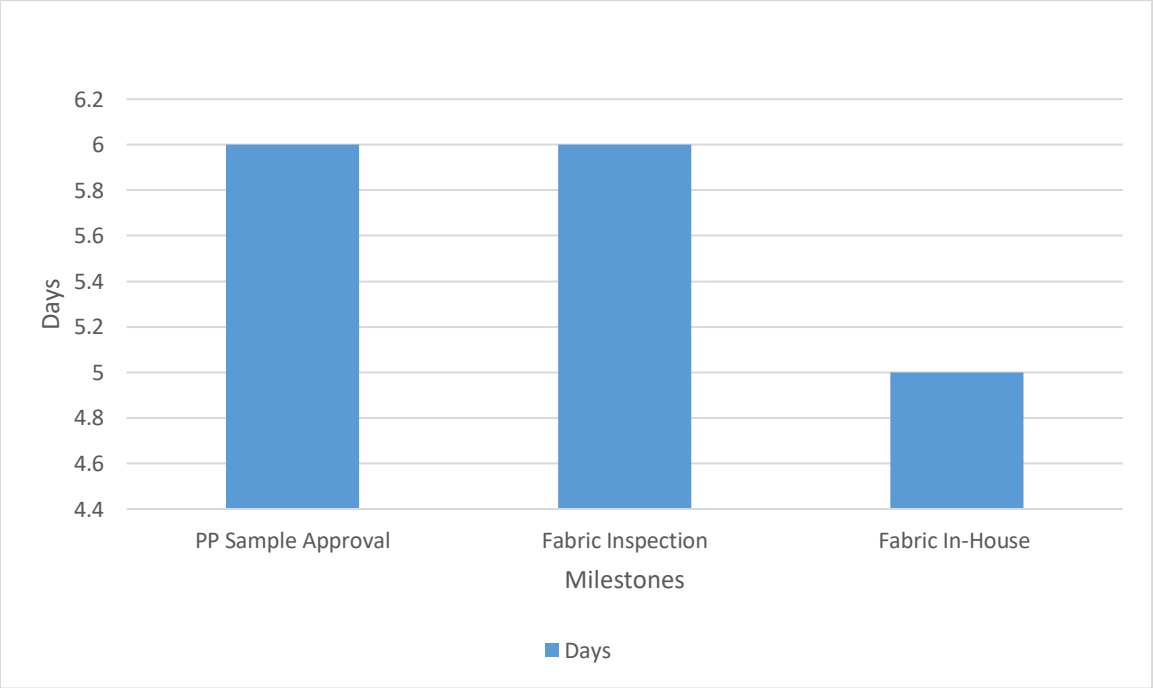

Figure 6: Major Delayed Milestone

Additionally, comparable patterns have been documented in published research on Bangladeshi garment operations, where delays in approval, rework and raw materials issues

were recognized as significant contributors to lead time extension (Abir, 2020) (Nizam, 2023). Moreover, the company's, majority of the time lost was incurred prior to the initiation of mass production, the primary factors affecting lead time were not the delays in production rather it was due to deferred approvals and material readiness. Thus, this immediately aligns with the study's purpose of identifying the principal operational delays impacting lead time performance

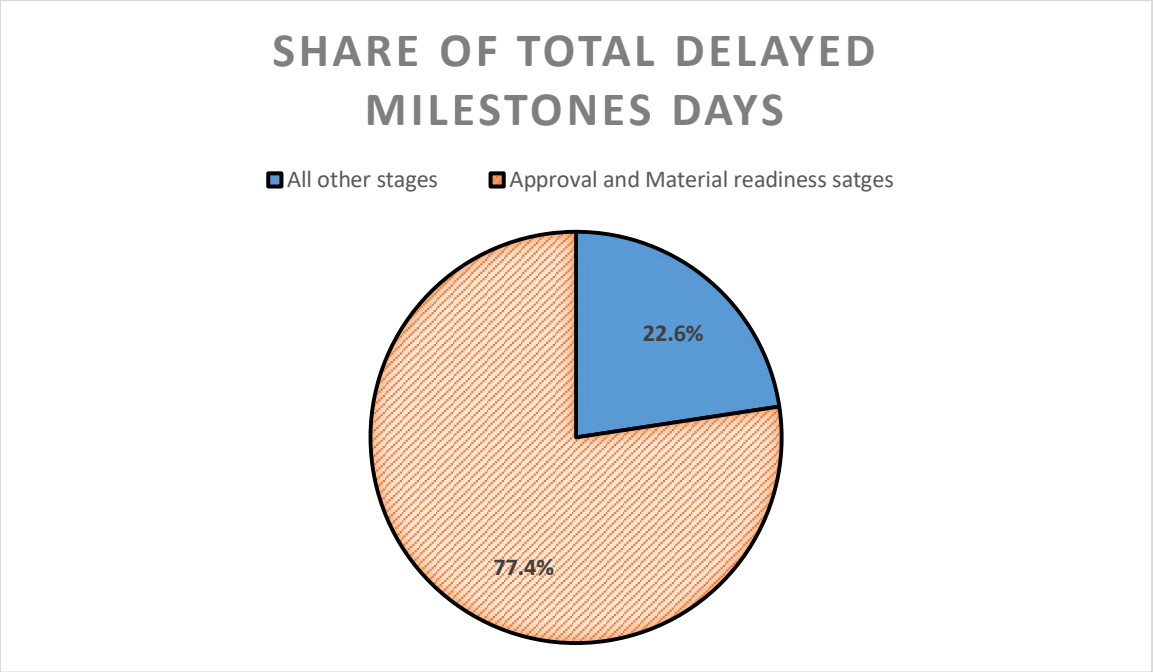

Figure 7: Share Of Total Delayed Milestone Days

3.6.3.2 Planned Vs Actual Lead Time Variance Analysis

The notable variance finding is that the observed order met the scheduled date despite the delays and ongoing flaws in milestone level management. Moreover, the order was executed within a 45 day framework. Even though only 30% of all the milestones were achieved punctually. Moreover, just **5 out of 18 essential operations** were finalized punctually, resulting in a **significant milestones on time rate of 27.8%.** Thus, it indicates that the shipping performance alone exaggerated process health. Moreover, the variance pattern indicated that the execution of the order was maintained on schedule through recovery based execution rather

than through consistent and stable control based execution. Moreover, this indicates that the later stages mitigated the losses incurred earlier in the order cycle through compression and recovery rather than consistent milestone adherence from the beginning.

Furthermore, a quick comparison with the 90 day woven standard supports this findings. The bench mark period extended from 1st December, 2025 to 1st march 2026, including approximately 90 days, while the company schedule spanned from 1st December 2025 to 14th January 2026, totaling 45 days, this indicates the company was functioning at around 50% of the standard weaving timescale. This made the company more responsive to the market, but it enabled the company to afford minimal opportunity for delays. Thus, even slight delays in permission or material preparedness significantly disrupted overall lead time performance. Measuring the actual vs planned lead time is a better metric for measuring performance rather than on time shipment date. Finally, published resources (Baycik, 2024) and (Moin, 2022) indicate that manufacturing performance is more susceptible to vulnerability in conditions of high uncertainty and low visibility across interconnected phases. Please refer to the planned vs actual time action plan, to determine the data.

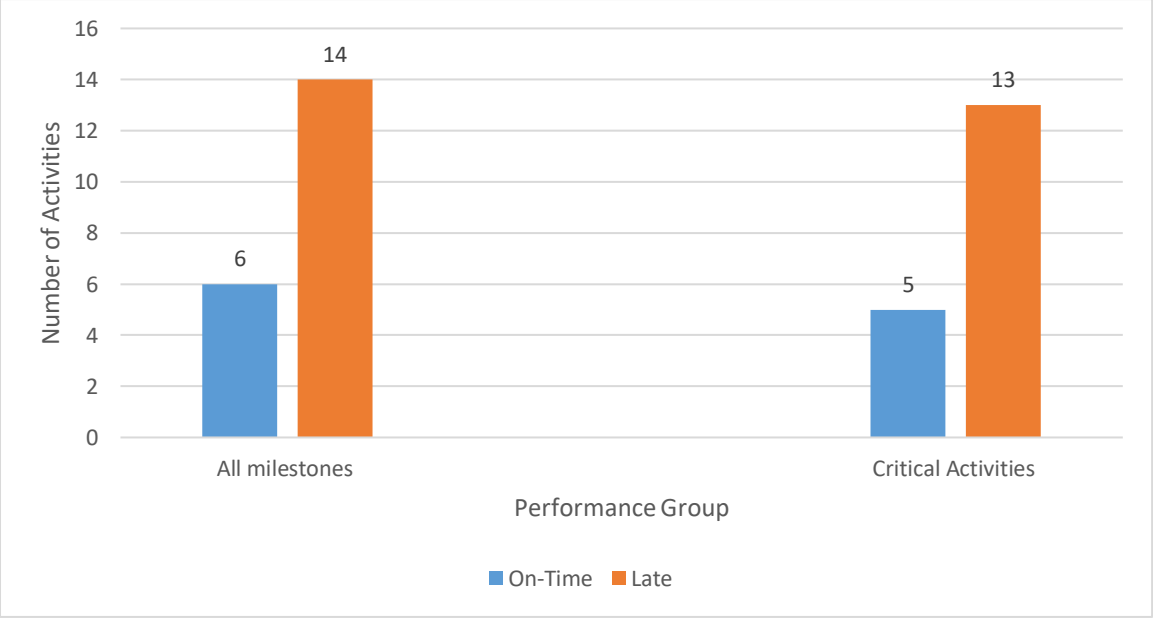

Figure 8: On time vs Late Milestone Performance

3.6.3.3 Critical Bottlenecks And Critical Path In The Order Execution Process

The critical path analysis indicates that the observed sequence was significantly condensed and exhibited minimal scheduling flexibility. In addition, 18 of 20 actions illustrated zero float, which means that 90% of the measurable activities are permitted with no margin for delay. Moreover, the system indicated that two feeder branches (approval and fabric readiness branch) must be finalized prior to the initiation of fabric cutting. As analyzed earlier, the major bottlenecks were PP sample, fabric in house and fabric inspection, as delays at these stages directly restricted the schedule of subsequent activities.

The order was highly sensitive before the beginning of bulk production, rather than predominantly during cutting, sewing or finishing stages. Hence, this indicates that the upstream milestones dictated the tempo of the entire order. Finally, according to, (Abir, 2020) and (Nizam, 2023), information flow and material readiness are critical factors in the order execution process of the apparel industry.

Furthermore, the chart below shows, the whole order execution process, which indicates the slack or non-slack of the path. Additionally, for reference, the formula used to determine the slack are in Appendix A. and in order to find if one of the milestones such as fabric in house is critical or not, it can be calculated as follows:

- Predecessor = 1.3 and 1.5, successor = 2.3
- EF(1.3)= 1, EF(1.5)=4
- ES=Max (1,4)= 4
- Planned finish=19
- Duration=19-4=15
- EF= 4+15=19
- LS(2.3)=19
- LF=19-15=4
- TF=4-4=0

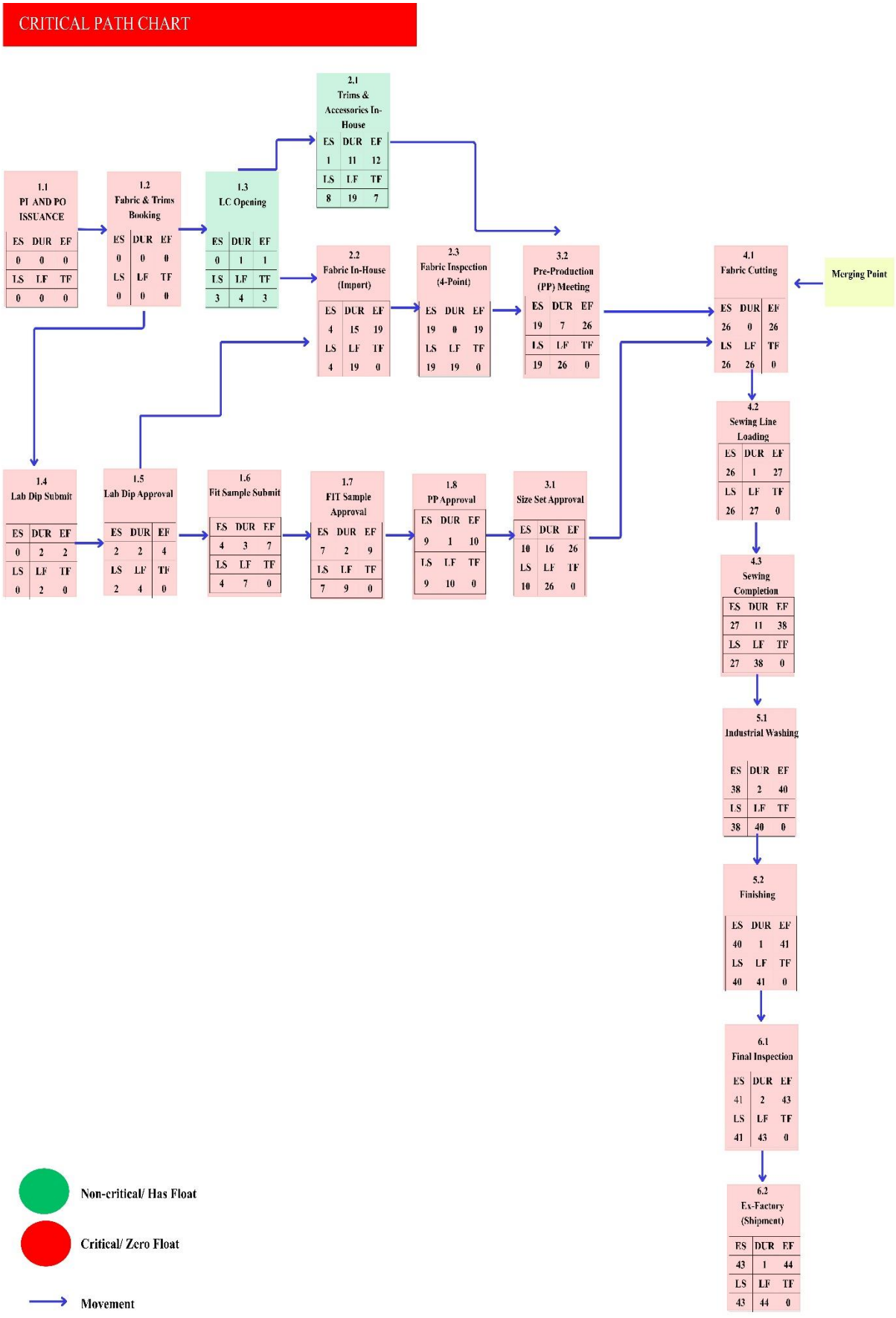

Figure 9: Detailed Critical Path

Moreover, the critical path for the order observed, is not only a single straight line, but a there two branches of critical path before the company can even start for bulk production, the critical path of the company contains approval branch and fabric reediness branch, and it is identified below in the diagram. Moreover, section 3.5.5.1 also indicated that these stages had the most amount of delays. Finally, even if one of the branch is ready, without the other, the manufacturing of bulk can not be proceeded as both the branches must be ready before fabric cutting.

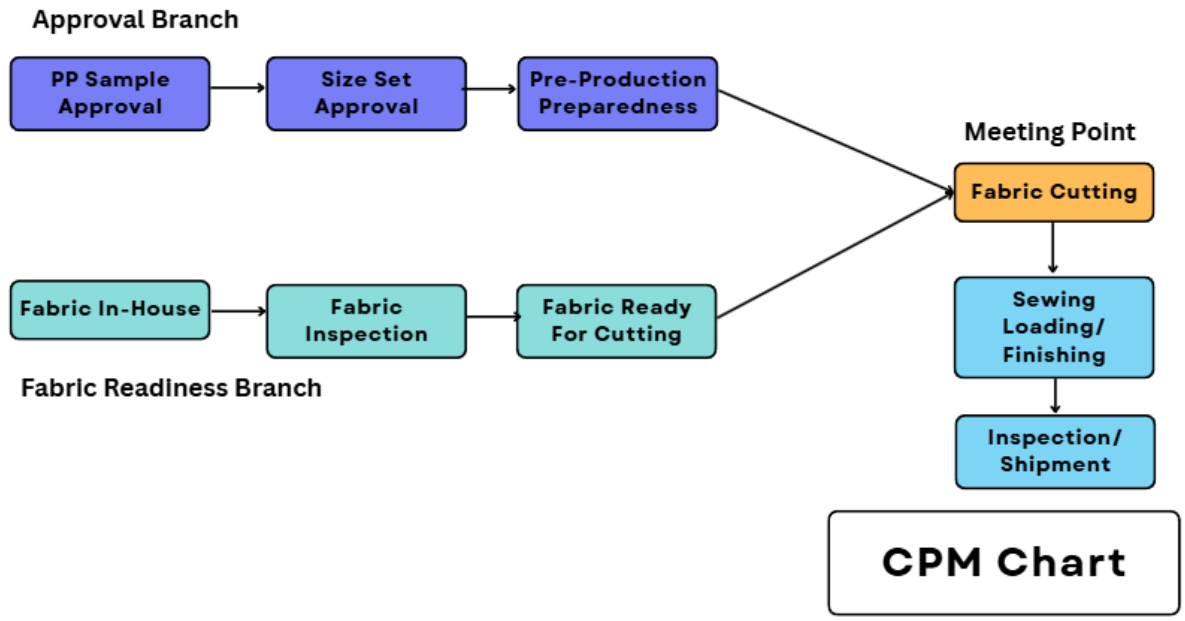

Figure 10: Critical Path Chart

3.6.3.4 Impact Of Coordination Inefficiencies On Lead Time Performance

The results indicate that the major delays were not the result of isolated technical malfunctions, rather they primarily developed in contexts where one phase relied on prompt contributions from another phase. Moreover, the six day deferral in the acquiring of PP sample approval hampered the time allocated for sourcing, while the fabric in house and fabric inspection collectively hindered the preparation for the next phase of the execution. Furthermore, the

necessity for the recovery indicates that initial stage delays compressed the timeline and elevated the pressure on later milestones.

Furthermore, it can be depicted that the lead time loss at the company is result of coordination issue, as when approvals are delayed, materials are unavailable and are not in housed on time or when the flow of information is not efficient and accurate, the entire timeline become unstable. Finally, according to (Anwar, 2025) and (Arafat, 2026), enhanced supply chain integration elevates operational performance, while lean approaches mitigate waiting, altering, and other non-value adding delays.

3.6.3.5 Interpretation

The results above indicate a direct correlation between the efficiency of coordination and the performance of lead time of the company. First of all, the order was shipped timely, however, it can be depicted that the milestones were achieved under duress rather than by consistent and stable execution. Moreover, significant delays occurred throughout the initial phases, particularly in approvals and material readiness, these were also the stages that were most reliant on prompt communication, follow ups, and interdepartmental handovers.

Subsequently, as previously stated, the firm continued to ship on time, but implemented a recovery based execution rather than being stable and control based execution, resulting in increased risks compared to adhering a discipline in milestones from the beginning. The aforementioned, is particularly critical within a 45 day execution timeframe with limited flexibility. Thus, the main focus was improved coordination at the few early stage phases that determined the consistency and stability of the orders progression. Finally, according to (Anwar, 2025), (Arafat, 2026), (Baycik, 2024), and (Moin, 2022), improved integration, heightened visibility, and waste reduction are essential for enhancing operational stability and responsiveness in complex supply chains.

3.7 Conclusion And Recommendations

3.7.1 Conclusions

The study examined the influence of cross functional coordination and the effectiveness of merchandising operations on lead time performance at A.G Dresses Ltd. In addition, the analysis revealed that the efficiency of coordination between departments in sampling, commercial, production and shipment operations heavily influenced order execution more than the speed of production alone. Moreover, the report also identified that the key elements affecting the performance of lead time is the generation of samples, sourcing of fabric, trims and accessories and approvals and feedbacks from buyer. These stages greatly affected the other phases of the order cycle, and this is why they exert the greatest influence on delivery performance. Even though the order was shipped timely, the schedule was significantly affected downstream and had to adapt to a recovery phase to achieve the planned date shipment. Thus, this shows that the firm can guarantee shipment security, however it uses compression and corrective matters instead of being consistent with their milestone management.

Moreover, the study also revealed a clear correlation between extended lead time and insufficient coordination. The delay in the aforementioned phases where not only technical concerns but they also represented coordination issues that led to quantifiable schedule losses. Furthermore, the study provided a clear understanding of how merchandising operations is responsible for effective coordination. The primary argument of the research is that A.G DRESSES Ltd, is not obligated to expedite its activities across all sectors, but it is absolutely essential to exert increased control over the finite number of crucial early stage factors that influence the stability, certainty and timeliness of the order execution process.

3.7.2 Recommendation

3.7.2.1 Stronger Control Over Critical Milestones

The finding of this study suggest that the firm does not fundamentally need to speed up execution at all the stages, rather, it need to have tighter control and accuracy in limited early level stages to ensure the stability of the entire order. Furthermore, the observed order revels that out of all the activities only thirty percent and out of all the critical activities approximately twenty seven percent were completed on schedule, with most notable difference occurring in approval of PP sample, fabric in house, and inspection of fabric. This suggests that the firm should shift to a milestone stability framework, shifting away from a shipment centric performance perspective by prioritizing the initial stages that impact the subsequent timeline.

Afterwards, the company must establish the ownership of essential upstream milestones, where each of the following processes such as PP sample, fabric in house and inspection, production file transfer, and inspection preparedness is assigned to one lead owner, one supporting department, one target completion date and one explicit escalation protocol. Moreover, a brief but concise cross functional key milestone review should be implemented to track just shipment sensitive aspects, rather than all operational fields. This strategy will allow the company to identify and assess risks prior to the compression of 45 day program. Finally, this recommendation is also supported by recent studies which demonstrate that enhanced integration, visibility and process alignment enhance operational performance in multi stage system (Anwar, 2025), (Baycik, 2024) and (Arafat, 2026).

3.7.2.2 Reducing Approval And Material Readiness Instability

The results indicate that the principal delay categories were those associated with approval and material readiness. Moreover, as those were the primary sources of time loss, attempts to reduce delays should prioritize the prevention of recurring approval issues and inconsistent sourcing readiness, rather than attempting to expedite all the following stages equally.

Furthermore, the firm should implement a first pass right sample protocol to mitigate the delays that are caused by approvals. Additionally, development, fit and pre-production samples must undergo internal verifications strictly, concerning the measurements, craftmanship, trims, color and the recent comments of the buyer before submission. Additionally, to mitigate the delays in material readiness, fabric and trimmings, it must be controlled not only by the expected arrival date, but also by the status of approvals, inspection, completion level and finally, the risk it has on the phase followed by it. The firm should use a straight forward risk based order classification at the beginning of the execution to ensure that orders that have high complexity in approvals, reliance on foreign fabric, or sensitive to trims are tracked more strictly. Finally, according to research inadequate submission quality, alteration, delayed approval and raw material issues significantly contribute to an unstable lead time performance (Abir, 2020) and (Nizam, 2023).

3.7.2.3 Standardize The Transition From Preparation To Execution

The analysis indicated that early stage delays were increasingly detrimental as later phases had to accommodate the inconsistency generated upstream. Additionally, the transition from approval and sourcing to bulk execution should be safeguarded with greater caution. Moreover, considering enhancements in sample approval and material readiness, inefficient file handover will diminish the usefulness of such advancements and hinder the remaining timeline

Moreover, the company should streamline the pre-production handover by utilizing the comprehensive release package. In order to achieve that, after obtaining the approvals and ensuring material readiness, production must receive a conclusive package that includes the approved sample reference, measurements, and specially buyer comments, and all other required data. Furthermore, a concise and accurate preproduction check list will support this to ensure that production starts with comprehensive, accurate and reliable information. Finaly, studies indicate that operational efficiency is enhanced when information, process flow and

interdepartmental coordination’s are synchronized at turning points instead of being handled in isolation (Anwar, 2025) and (Arafat, 2026).

3.7.2.4 Build And Integrate Monitoring And Information System

The analysis indicates that communications issues at the company frequently originated from information deficiencies. Even though the firm employs a T&A framework, its primary inefficiency is in the lack of adequate integration, real time capabilities, and search functionality in monitoring. Additionally, as the order was maintained on a recovery based execution instead of a controlled stable execution process, the company requires enhanced visibility over crucial phases and improved retention of operational knowledge.

The entity ought to convert the T&A from a static schedule into a dynamic real time monitoring document that captures the actual and planned dates, along with critical path status, completion deviations, and urgent downstream concerns. Additionally, the firm should create a database which has searchable style history, encompassing previous buyer comments, acceptable trims, source reference, and the causes for delays in that specific order, this would facilitate improved analysis of order execution and minimize lead time. Furthermore, the company ought to establish a post shipment order learning archive to mitigate the recurrence of informational deficiencies and control failures. Finally, in the implementation of digital systems, the company should regard personnel training and explicit updating obligations as integral components of the control system, rather than as distinct administrative issue.

Table 8: Recommendations table

RECOMMENDATION	REASONS	OUTCOME
Enhance supervision of critical early-stage milestones	Significant delays were focused in the approval and material ready phases.	Improved timeline discipline and accelerated risk identification
Implement first-pass-right sample inspections	Revisions and recurring approval processes delayed the lead time.	Accelerated approvals and less resubmissions
Standardize the pre-production transfer process	Inadequate handover diminished the significance of prior advancements.	More explicit transition to execution and less unnecessary delays
Transform T&A into a real-time monitoring instrument	Static planning lacked sufficient real-time oversight.	Enhanced visibility, variance monitoring, and expedited corrective actions
Develop a searchable system for style history and order learning.	Future orders must not resume with identical information deficiencies.	Enhanced knowledge reutilization and decreased recurrence of errors

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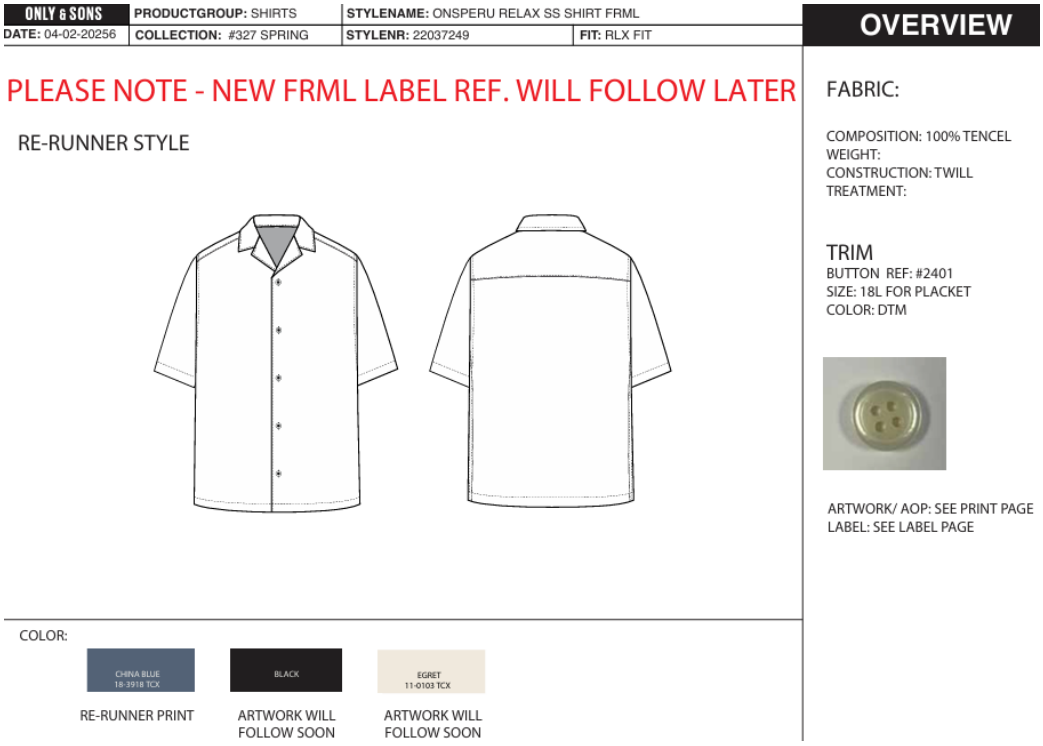
Appendix A.

Formulas Used in the Paper.

1. **Critical Path Analysis (slack) is as follows:**
   - **Earliest Start (ES)=** Maximum earliest finish of all immediate predecessors
   - **Earliest Finish (EF)=** ES+ Duration of the activities
   - **Latest Start (LS)=** LF- Duration of the activity
   - **Latest Finish (LF)=** Minimum LS of the successors that follows (immediate successors)
   - **Total Float=** LS-ES and LF-EF
   - **Free Float=** TF>0
   - **Critical path (zero float)=** TF=0
2. **Formula used for Variance Calculation**
   - Actual date- Planned date
   - 25th December 2025- 20th December 2025= 5 days
3. **Calculation for determining the percentage of on time milestones:**
   - There are 20 quantifiable milestones, from which only 6 were on time
   - So, 6/20*100= 30%
4. **Calculation of total shared milestones days delayed:**
   - Total days delayed=31, out of which 24 days were delayed by order and approval stage
   - So, 24/31*100= 77.4%
   - So, all the other stages delay days were, 100%-77.4%= 22.6%



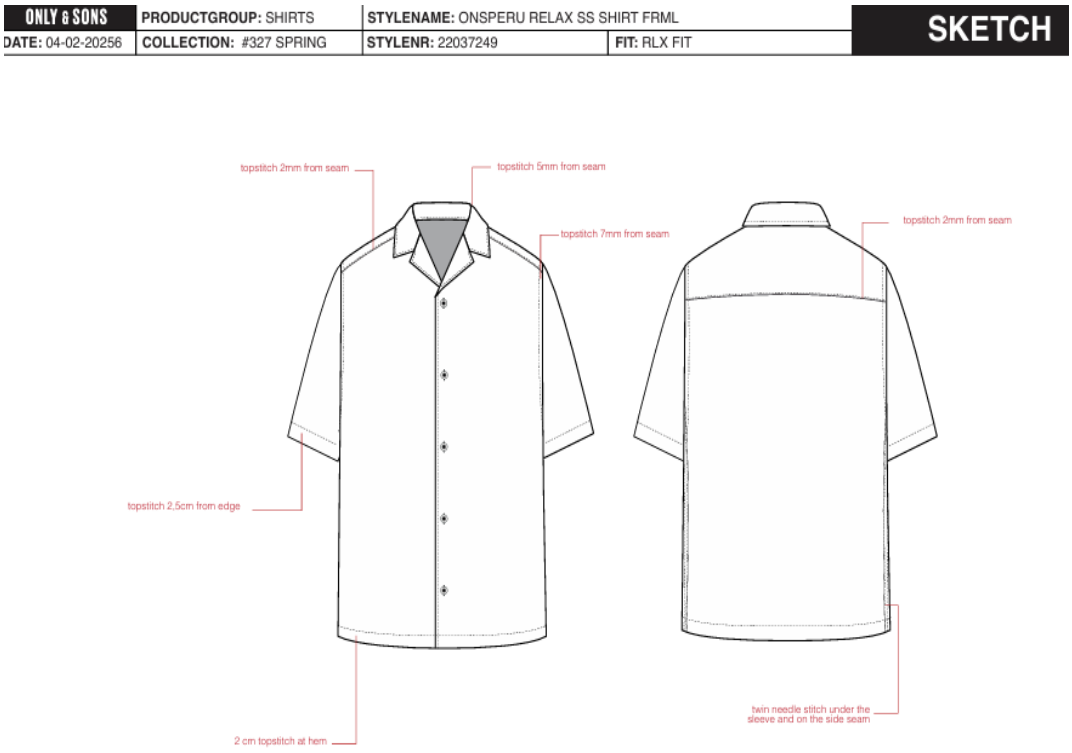


Figure 11: Tech Pack

Table 9 : Live monitoring of sample progress

SRF - SAMS CLUB - LF								
Buyer	**Style**	**SRF Date**	**Color**	**Sample Type**	**Size**	**qty**	**SRF Dead Line**	**Submission**
Sams Club	LFBD-WOMENS BOTTOM -1	16-Feb-26	Dark Maroom	PP	M	5		26-Feb-26
Sams Club	LFBD-WOMENS BOTTOM -1	16-Feb-26	Beige	PP	M	4		26-Feb-26
Sams Club	LFBD-WOMENS SHIRT-1	16-Feb-26	Dark Maroom	PP	M	5		2-Mar-26
Sams Club	LFBD-WOMENS SHIRT-1	16-Feb-26	Beige	PP	M	4		2-Mar-26
Sams Club	LFBD-MENS-SHIRT-2		Green	PP	M	5	6-Apr-26	7-Apr-26
Sams Club	LFBD-MENS-SHIRT-2		Natural	PP	M	4	6-Apr-26	7-Apr-26
Sams Club	LFBD-MENS-SHIRT-1	1-Apr-26	Blue	PP	M	4	8-Apr-26	13-Apr-26
Sams Club	LFBD-MENS-SHIRT-1	1-Apr-26	Navy	PP	M	4	8-Apr-26	13-Apr-26
Sams Club	LFBD-MENS-SHIRT-1	1-Apr-26	Light Grey	PP	M	4	8-Apr-26	13-Apr-26
Sams Club	LFBD-MENS-SHIRT-1	1-Apr-26	Fendi	PP	M	4	8-Apr-26	13-Apr-26

Table 10: Sample requisition form

PINAKI GROUP						
PLOT-9 , BLOCK-C , TONGI INDUSTRIAL AREA, HIMARDIGHI, TONGI, GAZIPUR, BANGLADESH						
Sample Requisition						
	A. G. Dresses Ltd.				Date :	15/Apr/26
Attn :	Mr. Masud					
From :	Mr. Sony		Non Wash		Sample Required:	18/Apr/26
BRAND						
Buyer	Kik	PO Number			Packing Type	
Season		Color	MAIN FABRIC	Wash Type	Sample Size	QTY/PCS
STYLE	292365	AVAILABLE		NON-WASH	38	3
SAMPLE TYPE	TOP SAMPLE				Total	3

Item Name	FABRIC Description	COLOR	FABRIC SWATCH	Source	Remarks
Main Fabrics (A)	100% Viscose			ACTUAL	
Sewing Thread					MATCHED WITH FABRIC
Interlining 1					ACTUAL
Interlining 2					ACTUAL
Interlining 3		As TP			ACTUAL
Interlining 4					ACTUAL
Button 2					ACTUAL
Main Label					ACTUAL
Size label					ACTUAL
Carel Label					ACTUAL
Hang Tag					ACTUAL
UPC Sticker					ACTUAL

Table 11: Costing Format

Budget for Embellishment

Item	Description	Supplier	Type*	Order Qty	CAD	Allow.%	Item Qty.	UOM	Rate	Amount
							-	pcs		-
										-
										-
										-
								Sub total of Embellishments		-

Budget for Direct Expenses:

Item	Description	Supplier	Type*	Order Qty	CAD	Allow.%	Item Qty.	UOM	Rate	Amount
				-			-		-	-
							-			-
										-
										-
								Sub total of Direct Expense		-

(Must filled the 'Type' column with 'Local' or 'Foreign' text)*

PO breakdown *(*If shipped partially, fill the export breakdown in below table.)*

PO No.	Qty.	Rate	FOB	Export Date
			0	20/Mar/26
	0		0	

Local Procurement	-
Foreign Procurement	-

Comments for Loss order

Garments Snap shot:

Prepared By
KAOSAR UDDIN

Checked By

Verified By

Authorised By

Approved By
DIRECTOR

Received By
A/C & AUDIT

**** Only white-colored cells are editable.***

STYLE NAME	STYLE NO	COLOR NAME	SHADE CODE	COUNT	COUNT	REMARKS
				30/2	20/2	
ONSPERU RELAX SS SHIRT		Black Onyx		10		
FRML	22037249	China Blue		5		
		Egret		10		
ONSLENS TOUL LS SHIRT REG		Baritone Blue		10		
FRML		Bright White		5		
		Henna		10		
	22041359	Laurel Oak		10		
		Lead Gray		10		
		Ultramarine		5		

Figure 12: Fabric Documentation for Later Use

Figure 13: Consumption Pattern