

Internship Report on
Accounting System of Edotco Bangladesh co. Ltd.

Submitted to
Adiba Naoshin

Lecturer, BRAC Business School
BRAC University

Submitted By

Anik Saha

ID: 13104171

BRAC Business School
BRAC University



f

Date of Submission: 8th august 2017



axiata

Adiba Naoshin

Lecturer, BRAC Business School

BRAC University

66, Mohakhali, Dhaka

Subject: Submission of Internship Report

Dear Madam,

I am glad to submit this report, which has been set up for the prerequisite of entry level position program. The report entitled "Infra Management Project in Edotco Bangladesh Company Limited (Accounts Payable Team)". I have attempted my best of my capacity to finish the report appropriately and to draw out an important knowledge inside the imperatives. I needed to face a few troubles while picking up data for the venture. Besides, the review has given us the chance to relate loads of hypothetical and money related learning with the practical world.

I appreciate your kind advice, cooperation, patience and suggestions regarding this report which will help me to go ahead as a brilliant guideline. I will be available for any query and clarification regarding this report whenever necessary.

Sincerely yours,

Anik Saha

ID: 13104171

BRAC Business School

Executive Summery

Accounting information system has become an essential appliance to maintain an affiliation among all departments within an organization. Effective AIS has become a pre-condition for flexible flow of information, which ensures availability of information during any decision making. Moreover, accounting information system is also useful to set good internal control within a firm.

Edotco Bangladesh co. Ltd is one of the biggest telecommunication facility provider in Bangladesh, who has maintained a structured accounting system to monitor and control their financial activity.

The main purpose of this study is to go through the Accounting Information System of E dot co Bangladesh co. Ltd and other different function of accounting and finance Department.

Table of Contents

1. Introduction.....	1
1.1 Origin of this report	1
Objective of the study:	2
2. Company Profile	3
2.1 Over view of organization	3
2.2 History.....	4
2.3 Product or types of service:.....	4
Cellular-on-Wheel:	5
IBS (In-Building Services)	5
Build to suit:.....	6
Tower Types:	6
2.4 Organogram of Accounts and Finance Department.....	7
3. Job responsibilities:.....	7
3.1 PO bill	8
3.2 Non-PO bill.....	9
3.3 Petty Cash	10
3.3.1 Processing of Petty cash Payment:	10
3.4 Electricity bill.....	10
4. Accounting Information System	11
4.1 Flow of work and information between Sub departments	11
4.1.1 Work flow between Corporate Finance and Accounts payable:.....	11
4.1.2 Work flow between Business Planning and Accounts payable:.....	12
4.1.3 Work flow between Supply Chain management and Accounts payable:	12

4.1.4 Work flow between Asset Management and Business Planning:.....	13
4.2 Relevant Software's:.....	13
4.2.1 SAP	13
4.2.2 Easi.....	16
4.2.3 IMS	18
5. Internal Control through AIS	19
6. SOWT analysis of AIS.....	21
7. Recommendation and Suggestion.....	22
8. Conclusion	22
9. References.....	23

1. Introduction

1.1 Origin of this report

The internship is a part of the academic curriculum, which reflects both academic knowledge and professional knowledge. This Internship report based on three months practical work experience in Edotco Bangladesh co. ltd. Which is one of the biggest telecommunication facility provider in Bangladesh. For any Business firm accounting and financial activities are considered as most crucial function that is why big corporates like Edotco Bangladesh co. ltd is practicing a standardized function to maintain and monitor their financial activities. For a student of BBA with Accounting major, this kind of corporates is a big platform to acquire practical knowledge on Accounting and Financial sector.

Moreover, Edotco Bangladesh co. ltd is one of the renowned and top ranked MNC of Bangladesh. Organizations like, Robi Axiata Ltd, Grameenphone, Tele talk, Amara are taking services form Edotco Bangladesh co. ltd.

It was really a great experience to work in Edotco Bangladesh co. ltd. During the internship period, I was assigned in their Accounts payable department. This report will be a short summary of my Work experience.

1.2 Project Objective:

According to the Curriculum of BRAC Business School, Internship is considered as mandatory for completion of Bachelor of Business Administration Program. The purpose of this program is to achieve practical knowledge through implying academic knowledge.

Internship is the 1st stage where a student can apply his/ her academic knowledge. Also, it creates a base for our career.

Objective of the study:

1. To become familiar with the procedures of Accounting Information System.
2. Different work function of different division of Accounts and Finance.
3. What are the roles I have played during the internship program
4. Finance division of Edotco Bangladesh co. Ltd. and their performance.

1.3 Methodology:

In this report, I have basically tried to focus on different functions accounting information system of Edotco Bangladesh Ltd. I have tried to provide relevant data which will prove that they have been able to set a good internal control through their accounting information system. SOWT analysis of their system will help to understand different positive and negative side of practicing accounting information system. To conduct this research, I have interviewed 5 managers of different sub division of Finance Department. All of them have provided a satisfactory review towards them of their accounting information system.

Data Collection: This report has been prepared based on all primary data. These data have been collected through communicating with different employees of eotco finance. Even I have also shared few information form my job experience in Edotco Bangladesh. Apart from this few managers were also interviewed to collect information to complete this report.

2. Company Profile

2.1 Over view of organization

E dot co is the first local and integrated telecommunications infrastructure services company in Asia, which was established back in 2012. The main services of this organization include end-to-end solutions in the tower services sector from tower leasing, co-locations, build-to-suit, energy, transmission and operations and maintenance (O&M).

During the early period Edotco started their operation with 12,000 towers, but with the time being they have acquired a tremendous growth on their business. Now the tower portfolio of Edotco consist with more than 25,000 towers over their home markets of Malaysia, Sri Lanka, Bangladesh and Cambodia; and 12,000 km of fiber in Pakistan, Edotco attempts to deliver outstanding performance in telecommunications infrastructure services and solutions.

Edotco Bangladesh Co. Ltd. focuses on giving complete Infrastructure respond in due order regarding the business substances. Edotco Group has 25000 towers and total. Edotco Bangladesh has and works in more than 8,200 BTS Tower districts all through Bangladesh and developing. The immense area licenses executives to be discovered expeditiously on existing towers while developing degree and point of confinement. With an operation focused on the organization of BTS areas Edotco Bangladesh can offer enormous improvements in framework openness. It is drawing in correspondence, along these lines enabling system. For more vital augmentation, they trust Connectivity is the path to every correspondence business. It is giving first-of-its-kind neighborhood accessibility. It is stretching out its business to Malaysia, Cambodia, Sri Lanka, Bangladesh, and Pakistan.

By expanding its business, it is participating in exchange. Edotco is sufficiently brought viable. It believes a condition basic for business improvement is taken a toll sufficiency. It has changed over cost centers into business-driven advantage centers through overhauled resource use. showcase association from secured courses of action, to monopolies and towers, Edotco's regional arrangement of creative game plans enables faster sending by propelling space and resource, approving directors to focus on their inside business of offers, advancing, stamping and

Redesigning. Edotco in like manner grasps industry best practices by profiting from operational experiences from over the region. Edotco is naturally insightful.

2.2 History

Edotco Group was set-up in 2012, to possess and deal with the Axiata gathering of organizations aloof system foundation resources. The organization has gained critical ground in 2014, developing its tower portfolio from 12,113 in 2013 to 13,071 as of end 2014.

At present, Edotco works Edotco Malaysia as a completely claimed auxiliary and has obtained 49% of Edotco Bangladesh. It likewise has an overseen administration assertion set up to run and work Dialog's Tower SBU in Sri Lanka and is operationalizing Edotco Cambodia.

Edotco Bangladesh was launched as an independent business on June 1, 2013 and is part of the Malaysia based Axiata Group with Mobile Telephone and Network Infrastructure operations in 8 countries. It is the market leader in Bangladesh and has the following list of customers: i. Robi Axiata Limited

ii. Teletalk Bangladesh Ltd

iii. Grameenphone Ltd (GP)

iv. Banglalink Digital Communications Ltd (BL)

v. Ollo Bangladesh Ltd

vi. Qubee

vii. Amara Technology

viii. Ranks Telecom (Ranks Tel)

ix. Tomato Web (pvt) Ltd

2.3 Product or types of service:

The main goal of Edotco is ensuring connectivity within the whole nation by providing a complete solution for telecommunication infrastructure. In Bangladesh Edotco basically provides tower building and maintenance services to the customers. In 2013, they introduced themselves as first telecommunication support provider in Bangladesh. They started their journey providing services for ROBI axiata limited. Some of the products sample of Edotco Bangladesh is given bellow-

Cellular-on-Wheel:

The Cell on Wheels (COW) is a movable base station used to provide temporary cellular network coverage for high-profile events and emergency situations where existing base stations become out of service, or towers get damaged by natural disasters such as bushfires and floods. As every year Bangladesh is affected by natural disaster that is why this type of service has become quite helpful for cellular phone companies.



Figure 1: Cell on Wheels

IBS (In-Building Services)

In-Building Solution (IBS) provides inside coverage by a series of hubs/Equipment's distributing the signal to number of antennas. The IBS gives additional leverage to strengthen the quality of wireless Signals. In-building Solution of Edotco Bangladesh offers the operators with the best indoor coverage and quality. Edotco has designed the indoor network in the best possible way to avoid call drops

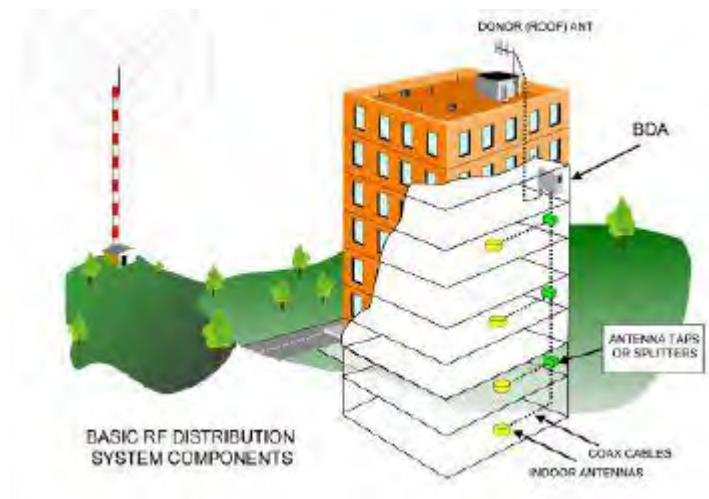


Figure 2: In-Building Solution (IBS)

Build to suit:

Constructing new locales according to customer's prerequisite anywhere in the nation. It incorporates site procurement, development, control association and support of locales with generator and sun powered office. BTS service basically provided to link the whole network of a mobile operator.



Figure 3: BTS

Tower Types:

Edotco basically have four types of tower. They are listed in bellow

- GF (Ground floor tower)
- GFRT (Ground floor roof top)
- RTT (Roof top tower)
- RTP (Roof top poll)

2.4 Organogram of Accounts and Finance Department

The Accounts and finance department of Edotco Bangladesh is consist with 5 different Sub-departments and they are monitored by the Finance director. Each sub-department consist a manager who are responsible for operating and monitoring other employees of that department.

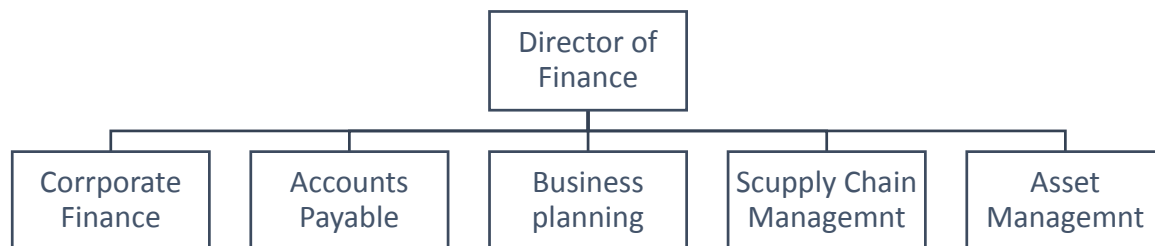


Figure 4: Organogram of Finance Department

3. Job responsibilities:

During my internship program, I was appointed in their financial accounting which is a sub division under finance division. They also had several teams working under financial accounting. Among them I had the opportunity to work into their accounts payable team who are basically assigned for execution the payments and recording the payment history in their system which called **Edotcoims**. My responsibility in the team was checking, sorting and processing four types of bill they are-

1. PO (Purchase Order) bill
2. NPO (Non-Purchase Order) bill
3. Petty Cash
4. Electricity bill

3.1 PO bill

All the Po bills were attached with a procurement order and that procurement order was generated by Supply Chain Management. If any department needs any service or product then first of all they need to inform to the supply chain management department. They analyzed the demand of that product then they generated an order to the vendor. The Po bills are generated for few services like Civil Construction, BTS construction, Diesel Generator repair, site acquisition extra.

After completing that service that Vendor send a payment claim bill to the OSS department (one stop service). The payment claim bill involves with payment order, Certificate of work completed, Invoice, and other supportive document of completion of that work.

After receiving payment claim bill, we used to cross check all those documents to find out whether the invoice was properly prepared, whether the VAT (Value added tax) amount was correct, whether that vendor claimed right amount of money. If the bill appears right then we generated the payment procedure.

There was a Terms and condition page where I used to check that what the bill is required to be completed.

80% payment should be done within 65 days after receiving the bill. Rest 20% payment will be paid after the installation and power connection.

- Each PO value should have at least one year of Bank Guarantee.
- The warranty of 2 years according to the agreements should be certified and attached with the bill.
- If the submission of document is delayed or the delivery of good is delayed for 10 days there will be penalty of 5% of payment reduction each day.
- All the products should be qualified as per the order was made.
- Payment date, PO date, Delivery date
- Payment mode.

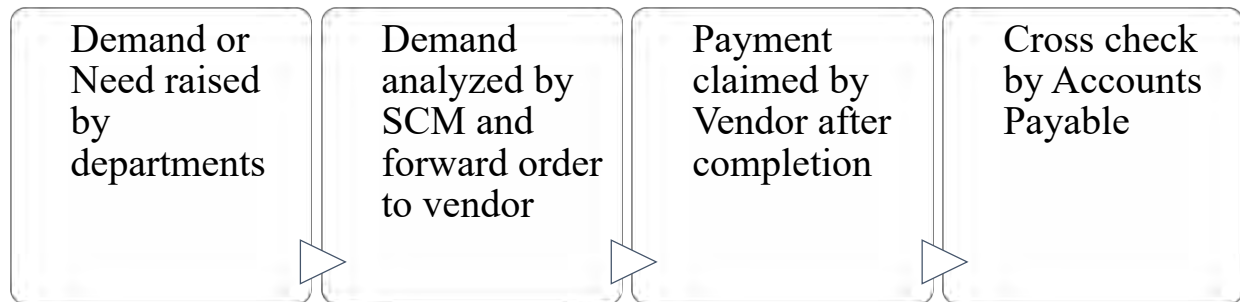


Figure 5: Workflow or PO bills

3.2 Non-PO bill

The Non-Po bill also works almost same as Po bill. But in case of Po bill there does not consist of any procurement order. The Non-Po bills are basically generated for few specific services like fuel supply, security bill, rent, transport bill extra.

Po bill basically generated for short term service, But Non-Po bills are generated for more than one year. Under a Non-Po bill a contract is conducted between the organization and the supplier. Like Po bills payment claim form of Non-Po bills are delivered to OSS department. Then OSS forward those documents to Accounts Payable Department and those payment claim bills are cross checked with their contracts.

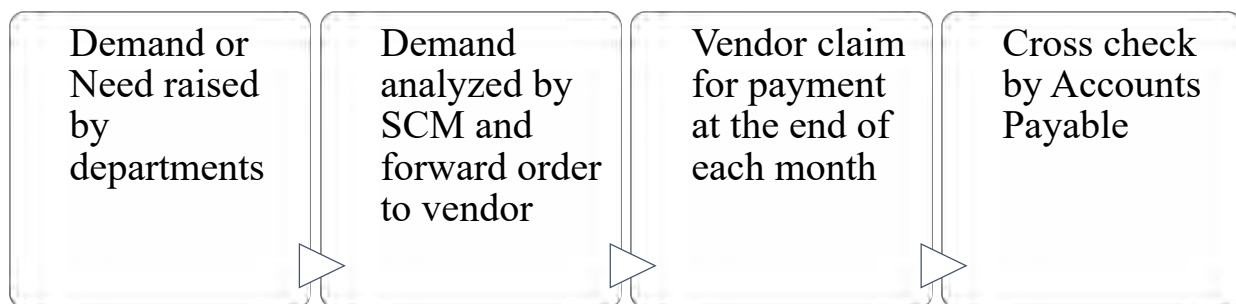


Figure 6: Work flow of Non-Po bills

3.3 Petty Cash

Petty cash is a small amount of cash on hand that is used for paying small amounts owed, rather than writing a check. Petty cash is also referred to as a petty cash fund. The person responsible for the petty cash is known as the petty cash custodian.

Edotco has divided their business operation in Bangladesh within 18 regions. Each region has been allocated with a fixed amount of petty cash for every month. Accounts payable department plays a vital role in case of checking and controlling this petty cash fund. Every regional manager is responsible for forwarding their petty cash claim form to Accounts Payable Department. During petty cash bill checking we needed to follow these following terms and conditions.

- All relevant expense bill is available with the claim form
- Total petty cash cost is not exceeding than budgeted money
- Signature of all relevant authorities like regional manager
- Each expense bill is not supposed to exceed more than 5000 takas.

3.3.1 Processing of Petty cash Payment:

If we found that petty cash bill was prepared based on all required rule of Edotco Bangladesh, then we move to the next level. This level is basically execution of payment for petty cash bills. After cross checking the whole bill we need to forward it to the Finance Director. After getting checked by the Finance Director we moved to the next level or payment stage.

3.4 Electricity bill

Electricity bill was a major part of expense occurred by Edotco Bangladesh. Edotco has 8,200 towers in Bangladesh and each tower consist a separate electricity connection. There were four types of electricity bill like PDB, PBS, DPDC, and SUB Meter. Each bill has different payment method like EFTN (Electronic Fund Transfer) Cheque, Robi Digital service extra.

First of all OSS Department received all those electricity bill form different regions then they forwarded those bills to Accounts payment Department. As a part of our job responsibility we need to check all those bills and update those data on our information system called IMS

4. Accounting Information System

Accounting information system (AIS) is the collection, storage and processing of financial and accounting data used by internal users to report information to investors, creditors and tax authorities. An accounting information system is generally a computer-based method for tracking accounting activity in conjunction with information technology resources. Edotco Bangladesh is recently using three software to manage their Accounting information's. They are:

- SAP ERP
- IMS (Infra Management System)
- EASI (Edotco's Asset Lifecycle Management Platform)

Moreover, they are also planning to adopt another software call Microsoft Dynamics which has been developed by Microsoft.

4.1 Flow of work and information between Sub departments

First of all, to discuss about accounting information system of Edotco Bangladesh we need to know how each sub-department of Accounts and finance are interdependent with each other and information flows between these sub-departments.

It was mentioned earlier that Edotco finance has 5 sub departments and each department has separate job responsibilities.

4.1.1 Work flow between Corporate Finance and Accounts payable:

Corporate finance and accounts payable division has an interaction and interdependency among each other. Accounts payable is basically responsible for checking all expense bills and confirming bill for that payment. But accounts payable does not have any authority to pay money directly to any vendor. Because this responsibility driven by Corporate Finance team. After having payment confirmation from accounts payable division Corporate Finance executes payment towards the suppliers. The payment might be done through Bank Cheque, EFTN extra.

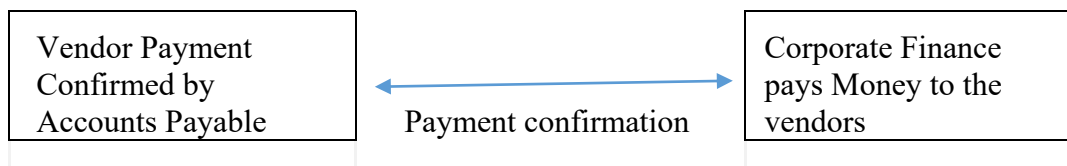


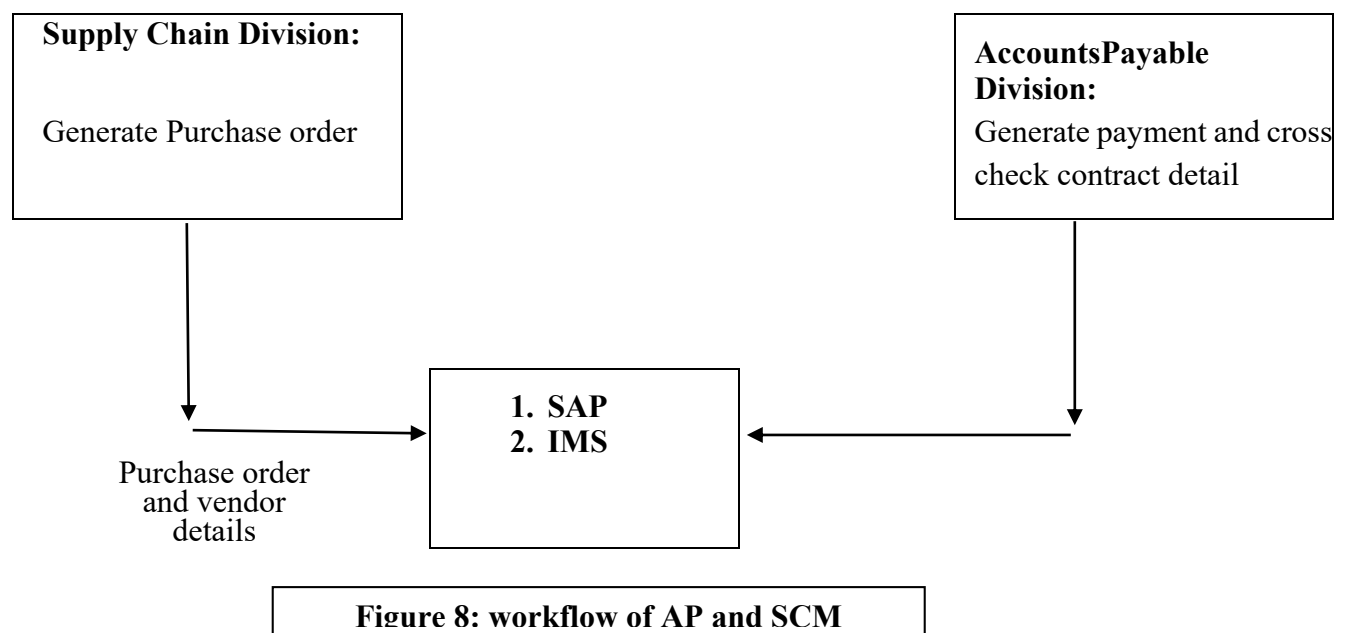
Figure 7: Corporate Finance and accounts payable

4.1.2 Work flow between Business Planning and Accounts payable:

The main responsibility of Business Planning Department is doing cost benefit analysis of different financial activities. They generate a report based on financial performance of each month. Basically, Edotco Finance team make their important decision based on this report. To prepare this report Business planning division need to collect information which is relevant with different expenditures of Edotco BD. Accounts Payable team basically provide all this relevant information to Business Planning Division. As Business Planning Division is responsible for preparing monthly budget that is why they need to discuss with other departments on this issue.

4.1.3 Work flow between Supply Chain management and Accounts payable:

Supply Chain Management Department basically generates procurement order or conducts other contract with the suppliers. That is why Accounts Payable Department need to communicate with Supply Chain Management department during execution of any Payment. Supply chain Management basically informs Accounts payable that a vendor has this amount of payment order and that vendor is not supposed to perform more. They communicate this information through SAP ERP and IMS. All the contract details are available on this two software.



4.1.4 Work flow between Asset Management and Business Planning:

The main responsibility of Asset Management Department is basically being calculating monthly capital expenditure and keep valuation of each asset. They also fix depreciation type and depreciation rates for each types of asset. At the end of each month they generate a report based on the valuation of all fixed and current asset of Edotco Bangladesh. In this case Asset management division use EASI (Edotco's Asset Lifecycle Management Platform) to generate and record data. Then Business Planning division collects this information from EASI (Edotco's Asset Lifecycle Management Platform). Business Planning Division use this information to analyze benefit of capital expenditure.

4.2 Relevant Software's:

4.2.1 SAP

Sap ERP is considered as one of the most organized and specialized financial software for a business organization. Sap can be used in vast area; it can be used for record financial transaction and also for analyzing that information. Edotco finance department conduct most of their daily activity through using SAP. Basically, Accounts payable, Supply Chain Management and corporate finance these three department use SAP in a wide range.

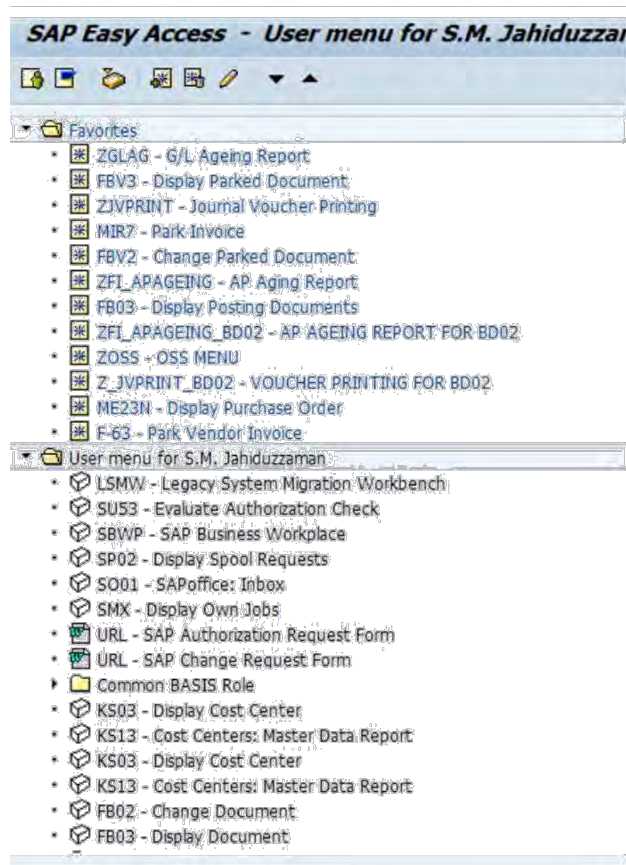


Figure 9: SAP Menu

Supply Chain Management team use sap to generate any PO or Non-Po order, to record any new contract with a new vendor. Whenever Edotco Bangladesh receive any product of service, the Supply chain management team records that information through SAP. Apart from this they also use SAP to monitor that every vendor is getting payment from Edotco Bangladesh within fixed time.

SAP can be considered as a vital tool of accounts Payable Team. Because all types of payment confirmation is operated through using SAP. Basically two types of payment are generated through SAP, one is payment for non Po bill and another is payment for Po bill. Moreover Sap is also used to execute electricity bills.

Park Document: Document Header

Fast Data Entry Acct model

Document Date: 01.08.2017 Doc. Type: KR Company Code: BD02
Posting Date: 01.08.2017 Period: S Currency: BDT
Document Number: Reference: pay Opex E1c Translatn Date:
Doc. Header Text: 2017Aug12289342
Partner BArea:

Control
☒ Only transfer amnts in document curr.in invoice

First line item
PstKy: 31 Account: 103053 SGL Ind: TType:

Figure 10: Electricity Bill processing

To execute payment for PO bill, firstly a master tracing number need to be generated. Then using master tracing number and vendor id number a payment processing form is created on SAP.

Master Tracking Number Generation

GENERATE MIR7 FV60

Mark	Tracking id	Tracking Date	Division ID	Department id	Payment type	Vendor	Name	PO Number
☒	N903702084	30.07.2017	90	37	F	501299	M/S Anamul Haque Filling Station	
☒	N903702086	30.07.2017	90	37	F	102299	Amir Hossain Khan & Company	
☒	N903702087	30.07.2017	90	37	F	500230	M/S Naimul Filling Station	
☒	N903702088	30.07.2017	90	37	F	500090	Muhuri Filling Station	
☒	N903702090	30.07.2017	90	37	F	101856	M/S Ayesha Filling Station	

Figure 11: Generating Master traking Number

Then we needed to enlist a short text to track that payment. After adding all these things, we needed to input the payment amount and SAP would automatically calculate VAT for that service. These Vat rate is automatically generated form service detail which was previously created by Supply Chain Management.

Park Document: Overview











Park Document: Overview

 Currency
  Fast Data Entry
  Tax
  Acct model
  Document Header
  Check

Document Date: 01.08.2017 Type: KR Company Code: BD02
 Posting Date: 01.08.2017 Period: 8 Currency: BDT
 Document Number: Fiscal Year: 2017 Translatn Date: 01.08.2017
 Reference: M100049483 Trading part:BA
 Doc.Header Text: Fuel Bill_Jun'1 Texts exist: ☐ Net entry: ☐

Itm PK	BusA	Acct no.	Description	Tx	Amount
001 31		101856	M/S Ayesha Filling Station	**	542,836.35-
002 31		500230	M/S Naimul Filling Station	**	897,073.70-
003 31		102299	Amir Hossain Khan & Company	**	1,011,622.50-
004 31		500090	Muhuri Filling Station	**	463,515.36-
005 31		501299	M/S Anamul Haque Filling Stati	**	77,360.85-
006 40		70400010	Fuel-DG	VO	2,302,182.12
007 40		70400020	Fuel-DGoW & PGoW		690,226.64
D 2,992,408.76 C 2,992,408.76 Itm 7					0.00

Other line items
 PstKy: ☐ Account: SGL Ind: ☐ TType: ☐ New co.code:

Figure12: Execution of Fuel bill payment

The payment procedure for Non-Po bill is almost similar as Po bill. But in case of Non-Po bill is not need to generate any master tracing number.

4.2.2 Easi

The sole most important software used in Edotco Bangladesh Company Limited is known as the “EASI” software. The full form of the word “EASI” is *Equal access to software and information*” and this software is produced by the famous asset management software web based organization “Tarantula”. There are numerous type of works those are done through this website. Putting in information in this website can produce complete meaningful results those are used in the daily and as well as the monthly reports of Edotco. The process of maintaining data in EASI is really easy. Once the data is inputted manually into the software, it itself configures and synchronizes

the data by itself and creates results and reports. Some of the most important tasks done in the “EASI” software are:

- **Generating revenue streams:** All the revenue streams like renting a part of the tower to a customer etc, are recorded in the EASI software precisely with time, date and the information of the person who recorded it. The revenue streams then accumulates together along with other revenue streams and provides a collection and addition of total revenue generated at the end of the month.
- **Control flow chart progress:** From the EASI software, we can also see the current position of a record and whose end the process is pending. This is how we can speed up the process and also calculate the time each employee needs to release a process from their particular end.
- **Benchmark price:** The EASI software can store numerous information and the main type of information it stores for Edotco is the price of each and every rental equipment. By just inputting the quantity of equipment, the software itself calculates the price and records it to its calculation.
- **Approval of process:** There are numerous process daily that needs approval from the higher positions in Edotco. For this approval, Managers and General Managers can easily login in into their EASI account and approve the process for smoother flow of operations.

tarantula

Project Details

Site Agreement Revenue Streams Clauses Milestones Gantt Chart All Comments All Attachments Contacts Linked Projects

Home Site Finder Reports Help Mobility

Site Details

Edotco Site Id e.coBD001761DH(DHGLU09)

Edotco Site Name Gulshan_37

Region Dhaka Metro

Project Details

Project Ref SA-54155

Status Uploaded Final Agreement In System

Customer Robi Axiata Limited

Additional Project Details

Project Type Site Agreement

State Dhaka

District Dhaka

Workflow Status

Items per page 10 Showing 1-10 Items of 15

Revenue Stream	Tenancy Type	Quantity	Start Date	End Date
RRUs and TMA's Reserve Capacity	Anchor	1	01/03/2015	28/02/2020
Adjustment	Anchor	1304	01/06/2015	30/06/2015
Service fee for RO	Anchor	1	01/03/2015	28/02/2020
SDH Node Reserve Capacity	Anchor	1	01/10/2016	28/02/2029
RRUs and TMA's Reserve Capacity (Single)	Anchor	1	01/03/2015	31/10/2016
RRUs and TMA's (Single)	Anchor	5	01/03/2016	31/10/2016
Node B Reserve Capacity	Anchor	1	01/10/2016	28/02/2029
MW Antenna Reserve capacity	Anchor	1	01/03/2015	28/02/2029
GSM Antenna Reserve Capacity	Anchor	3	01/03/2015	28/02/2029
Ground Rent	Anchor	1	01/03/2015	28/02/2029

4.2.3 IMS

IMS (Infra Management System) is an internally developed data management system of Edotco Finance. Basically, Accounts Payable department is main user of this system. This system has been developed to monitor fuel, electricity and rent bills. It was mentioned earlier that Edotco has 16 regional offices in Bangladesh and each region is operated by a regional manager. All of them have access on IMS. They update their monthly electricity, fuel and rent bill through IMS. After cross checking those bills Accounts payable team goes for payment procedure.

Home +

Setup +

Modules +

Reports +

Site Electricity Payment References

From Date

To Date

Reference Number

Identifier

Status

User

Search by Reference Number

Search by Identifier

Type user name

Search by Reference Number

Search by Identifier

Search by user name

Displaying: 1 to 8 of 7736

Sl.#	Reference Number	Identifier	Status	Amount	Last Payment Date	User Name	Document	Created	Updated	Action
1	2017Aug10019346	Agrobad PDB Pre Paid Pmt. Req. Aug'17_EFTN	unpaid	600000.00	2017-08-06	Chittagong Region Chittagong Region		2017-08-01 16:53:10	2017-08-01 16:53:10	Action +
2	2017Aug12069345	Stadium PDB Prepaid Req. Aug'17	unpaid	180000.00	2017-08-03	Chittagong Region Chittagong Region		2017-08-01 16:22:44	2017-08-01 16:22:44	Action +
3	2017Aug11049344	Khulshi PDB Prepaid Pmt Req-Aug'17	unpaid	330000.00	2017-08-03	Chittagong Region Chittagong Region		2017-08-01 14:29:34	2017-08-01 14:29:34	Action +
4	2017Aug11049343	DESCO cheque 2	unpaid	41486.00	2017-08-07	Dhaka Region Dhaka Region	Document +	2017-08-01 11:24:04	2017-08-01 11:29:50	Action +
5	2017Aug12269342	Kanimullah IBS	unpaid	9268.00	2017-08-10	Sylhet Region Sylhet Region	Document +	2017-08-01 11:20:56	2017-08-01 11:24:41	Action +
6	2017Aug10469341	DESCO cheque 1	unpaid	21432.00	2017-08-07	Dhaka Region Dhaka Region	Document +	2017-08-01 11:13:09	2017-08-01 11:16:17	Action +
7	2017Aug10469340	REB Prepaid Aug'17	unpaid	60000.00	2017-08-07	Dhaka Region Dhaka Region	Document +	2017-08-01 11:00:16	2017-08-01 11:00:50	Action +
8	2017Aug10699339	DPDC Prepaid Aug'17	unpaid	290000.00	2017-08-07	Dhaka Region Dhaka Region	Document +	2017-08-01 11:00:16	2017-08-01 11:00:50	Action +

Figure 13: Electricity Database in IMS

5. Internal Control through AIS

The main purpose of using an organized Accounting system is setting internal control. Edotco Bangladesh Ltd. has become successful to ensure internal control within their business operation. Considering regular operation it is clear that each department of Edotco Bangladesh is interdependent on each other. If we go through their payment procedure then we will find that one department will do all paperwork for vendor payment and another department will pay the money. Here segregation of duty has also been ensured.

In Edotco one single department cannot make any decision, they need to communicate with other departments to make any decision. They use their information system to communicate with each other as a result one department remains informed about any new decision of other department.

From 2013 to till now Edotco is continuously spending money to develop and maintain their accounting information system. This following graph shows the proportion of expenditure that has been generated to manage accounting information system. In 2013 0.75% of total cost was spend for AIS purpose and in 2016 the percentage of expenditure has become 1.90%.

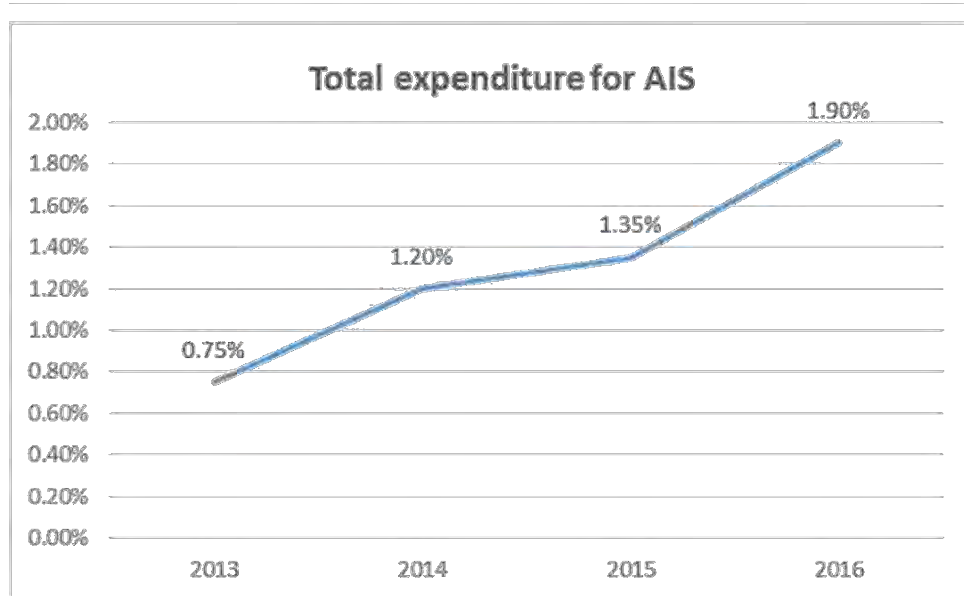


Figure 14: Total expenditure for AIS

In Edotco Bangladesh Ltd each activity is conducted through software. As a result, higher authority can monitor the whole business at any time. The higher authority always remains updated regarding on the organization performance.

6. SOWT analysis of AIS

Strength 1. Bring the whole business under an Integrated System 2. Control on every aspect 3. Reliability of Information 4. Easy access of information 5. Helps to avoid error 6. Helps to do budgeting and business Planning 7. Assistance in internal audit 8. More control on employee performance	Weakness 1. High maintenance and set up cost 2. Need to frequently update these information systems 3. Tech phobia of employee is considered as a barrier 4. One employee does not have access on all information system
Opportunities 1. Information system can be used in Other uncovered area. 2. Employees have equal chance to develop skill on other information system. 3. Use of new information system might be a competitive advantage.	Threats 1. Adoption of new information system might change work procedure 2. One particular information system might be obsolete after a particular time 3. A single low fall in information system might hamper whole organization Operation.

7. Recommendation and Suggestion

To recommend for the

One Stop Service is a third party organization who used to receive all PO and Non-PO bills on behalf of Edotco. Because of lack of scheduling and perfect communication it become difficult to provide proper billing in time. The issue may cause unwanted work pressure that hampers productivity. The situation should be solved.

Late Payment Charge for Electricity Bill caused by some regional offices for not clearing electricity bill in time. The situation increase unwanted expenses.

8. Conclusion

To sum up, the internship has impact a lot in learning. It helped to face the real job environment practically and provided a genuine idea on money related activities in telecommunication industry. All the experiences are earned that cannot be measure by any scale, such as; how to fill in as a group. However, in the corporate culture a worker may need to manage a few assignments at once and which is in general.

The organization provided a lot of learning. It was a great experience to work with the team of Edotco. Hope for prosperity of the corporation.

9. References

SHARP project of Edotco Bangladesh Ltd. (n.d.). Retrieved December 5, 2016, from <http://123.49.46.157/bitstream/handle/10361/4409/11304019.pdf?sequence=1>

State, A. (Ed.). (n.d.). Bill Processing Check Lis. Retrieved December 7, 2016, from <http://www.alfredstate.edu/financial-aid/processing-your-bill/bill-processing-checklist>

Fontinelle, A. (n.d.). *Investopedia*. Retrieved from <http://www.investopedia.com>:
<http://www.investopedia.com/articles/professionaleducation/11/accounting-information-systems.asp>

Susan Peter Teru, D. D. (september,2016). Appraisal of Accounting Information System and. *International Journal of Scientific and Research Publications*.