

Report On
Supply Chain Management of Best Shirts Ltd.

By
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An Internship report submitted to BRAC Business School in partial fulfilment of the
requirements for the degree of
Bachelor of Business Administration

BRAC Business School
BRAC University
September 2020

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Declaration:

It is here by declared that,

1. The internship report submitted is my own original work while completing degree at BRAC University.
2. The report does not contain material previously 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.

Student's Full Name & Signature:

Rabita Khatun

ID:16304116

Supervisor's Full Name & Signature:

Riyashad Ahmed

Assistant professor of Finance & Program Director, Executive MBA (EMBA)

BRAC Business School

BRAC University



Letter of Transmittal

Riyashad Ahmed

Assistant professor of Finance & Program Director, Executive MBA (EMBA)

BRAC Business School

BRAC University

66 Mohakhali, Dhaka-1212

Subject: Internship report on “Supply Chain Management of Best Shirts Ltd.”

Dear Sir,

This is my pleasure to inform you that I have completed my internship program at Best Shirts Ltd. The internship report paper titled “Supply chain management of Best Shirts Ltd.” has been prepared for the completion of my internship as per the requirements of my undergraduate program at BRAC Business School at BRAC University.

In writing this paper, I have tried my best to apply the concepts learnt in my program along with the actual experience learned while working for this project in my company. I have reflected in this report what I have done as per the requirement of the company and the decisions taken and the reasons for taking these decisions. However, I will be glad to clarify any disagreement that may arise on this report.

I hope this report will entice your kind appreciation as well meet the desires.

Sincerely yours,

Rabita Khatun

ID:16304116

BRAC Business School

BRAC University

Date: 27th September , 2020



Non-Disclosure Agreement

This agreement is made and entered into by and between BSL (Best Shirts Limited) and Rabita Khatun, the undersigned student of BRAC University for the assurance of avoiding the confidential data and information of the organization.



Acknowledgement

As a part of our BBA program, I did my internship program at Best Shirts Limited, a renowned export oriented garments since 1999.

Firstly, I would like to express my sincere regards and heartiest thanks to my supervisor, Riyashad Ahmed honourable assistant professor of Finance & Program Director, Executive MBA (EMBA) BRAC Business School, BRAC University, for his constant supervision, proper guidance and unconditional support during the preparation of the report.

In addition, I have also thankful to some other people of Best Shirts Limited with whom I worked at BSL. At first I have to be thankful to my supervisor Engr. Muhammad Salim Reza (Executive Director) and also all the people of Best Shirts Limited who helped and assisted me to work at Best Shirts Ltd. with a friendly environment.

I will conclude by giving especial thanks to my friends, colleagues and my line manager for their enthusiastic encouragements and helps during the preparation of this report by sharing ideas regarding this subject and for their assistance.

Executive summary:

This paper is a part of the BBA program. To fulfil the academic requirements this report has been prepared. This internship reports attempts to describe the observation and experience which I have gained during the internship period. In this short of time, I have tried to focus on the given topics while working specially with the Operation Management and Information System Practices. This practical experience helped me to identify the actual condition of the Best Shirts Limited.

In the first chapter, I have discussed about the description and assessment of internship experience and lessons learnt. I have mentioned about my information, internship information and internship outcomes and my contributions to the company.

In the second chapter, I introduced about an overall assessment of the organization and its functional areas and a strategic analysis. Here I discussed about the introduction, origin, background, objective and scope of the study. I have identify the methodology used, sources of information, and data collection and presentation techniques of the study. Also I discussed about the Porter's Five Forces Analysis and SWOT Analysis. I also have tried to justify our study keeping Limitation of our study in mind.

In third chapter, I explained about the action or applied research on a particular issue related to my major and internship work which is the SCM of the company. Here I mentioned about the methodology, findings and analysis of the Best Shirts Limited and also given the conclusion remark of the study. Finally, I have presented references and appendix.

Keywords:

Inventory, Supply Chain Management, Garments, Production, Cutting, Sewing, Finishing

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List of Acronyms

BSL- Best Shirts Limited

SWOT- Strength, Weaknesses, Opportunities, Threats

SCM- Supply Chain Management

NPT- Non Productive Time

WIP- Work in Process

QC- Quality Controller

CP- Cleaner Production

3R- Reuse, Reduce, Regularize

RMG- Ready Made Garment

CAP- Corrective Action Plans

SEDEX- Supplier Ethical Data Exchange

CBP- Customs and Border Protection

FTA- Foreign Trade Association

BSCI- Business Social Compliance Initiative

PM- Production Manager

ED- Executive Director

GM- General Manager

AGM- Assistance General Manager

CIMS- Commercial Information Management System

CS- Center to Side

SS- Side to Side

Glossary

Internship Report	An internship report is a document that reviews your experience at a company as an intern.
Shrinkage	Shrinkage is a change in dimension across length and width of the fabric after washing. There is two types of shrinkage one is minus shrinkage and other is plus shrinkage
Trim Card	A trim card is used to show approved trims by attaching all garments trims and accessories on the trim card.
4 Point System	It's a fabric's defect identifying system. • For 0 to 3 inch – 1 point – White sticker • For 3 to 6 inch – 2 point – Green sticker • For 6 to 9 inch – 3 point – Yellow sticker • For 9 to above – 4 point – Red sticker
Shade Band	It's a colour standard range for the colour evaluation process of finished garments to get garments within the buyer standard colour range.
Production Department	This department looks after total factory operation. It has a number of section namely production planning, store, sample, cutting, sewing, finishing and maintenance section.
Quality Controller	After making the garments they check the garments weather it is ok or not.
Value Creation	It's a primary aim of any business entity. Creating value for customers helps sell products and services.
Cleaner Production	It's a preventive, company specific environmental protection initiative. It is intended to minimize waste and emissions and maximize product output.
Globalization	It's a process by which businesses or other organizations develop international influence or stat operating on an international scale.
Bolt Seal	Used to secure shipping containers, trucks, and trailers.
Tex Marker	It's a collapsible aluminium writing device filed with ink used for marking on fabric samples for identification.

Chapter 1: Overview of Internship



1.1 Student Information

Rabita Khatun

ID: 16304116

Program: Bachelors of Business Administration

Major: Finance and Supply Chain Management

1.2 Internship Information

1.2.1 Company Information

Period: 8th august 2020 to 7th November 2020

Company Name: Best Shirts Ltd.

Department: Store & Production Department

Address: 35 Kunia PO. National University Gazipur Bangladesh

1.2.2 Internship company supervisor's information

Name: Engr. Muhammad Salim Reza

Position: Executive Director

Best Shirts Limited

1.2.3 Job Scope-Description/Duties/Responsibilities

Each and every works and steps are most important and crucial for garments industry because if they do mistake in the beginning or in any steps they have to suffer for the rest of the works or steps. So as an intern, they did not handover any work directly to me. As I am doing my internship about the whole process of SCM of BSL so I had to work in every sections. They showed me each and every steps of working and gave me some reports to make with their proper guidance. So I had to work in 4 sections. They are given below-

Store department

In the store department I make some reports on Fabric Quality Inspection Report, Fabric Shrinkage Test Report, Shade Band Report, Fabric Skewing/Bowing Test Report, Accessories Inspection Report and Trim Card which is most important card of a factory, each and every details about buyer's requirements are mention here. By following this they make products.

Cutting section

Work-in-process or manufacturing start from this section. Cutting section is the 1st step of manufacturing. All the parts of shirts cut in this section. Here they guide me to make Cutting Quality Control Report, Marking Inspection Report Marker & Layer and input Daily Cutting and Progress Report, BSL Consumption Report, Monthly Cutting Production & Export Report.

Sewing section

2nd step of manufacturing is sewing section. All the cutting parts of shirts assembled in this section. Here they guide me to input Monthly Sewing Production and Export Status Report, Monthly Target Vs Achievement Report, NPT (Non Productive Time) Report, Efficiency Report, Monthly Sewing Defective Report.

Finishing section

3rd step of manufacturing is finishing section. After cutting, sewing all the shirts need to be packeted for shipment. Here I input Monthly Finishing Production and Export Status, Monthly Finishing Defective Percentage.

1.3 Internship Outcomes

1.3.1 Student's contribution to the company

I have been very grateful that I have got the opportunity to do my internship at Best Shirts Limited Gazipur Bangladesh. My contribution towards BSL is given below-

My internship period is for three months and it starts on 8th August 2020 at Best Shirts Limited Gazipur office. As it is a garment factory, each and every stages of works are really important and crucial. There is no chance to do any mistakes in any stages. So as I am an intern they did not handover any work directly to me. They gave me to make some reports with their proper guidance. As I am doing my internship on Supply Chain Management of BSL, I had to work in two departments' one in Store department and other one in Production department.

After beginning of my work at BSL my supervisor assigned me to work in the store department because from there supply chain management start. There I helped them to make some reports, such as-

- i. **Fabric Quality Inspection Report:** This report is for checking the fabric's quality, there are a formula which I have to follow for doing this reports. This reports also known as 4 point system.

- ii. **Fabric Shrinkage Test Report:** For checking the length and width of a fabric before and after wash they make this report.
- iii. **Shade Band Report:** Sometimes there are slightly colour different between one style fabrics. This report is for identify the number of rolls of different shades and select the perfect shade as buyer's requirements.
- iv. **Accessories Inspection Report:** This report is for checking all the accessories. They also called this report as AQL 1.5 System. There is a criteria to make this report. By following the criteria and their instructions I made some reports.
- v. **Trim Card:** Trim card is most important for a garment factory. It's mainly show the approved fabrics and accessories from the buyer's requirements. According to the buyer requirements we make this card and by following this card production department do their works. For making this card I followed buyer's requirements and collect sewing and finishing accessories from their departments and then I attached every material of a garment in this card.

After understanding all the processes of the store department my supervisor assigned me in the production department. There are three sections of this department- cutting, sewing, finishing. This is the manufacturing part of Supply Chain Management. In these sections they maintain some reports. They guided me to input those reports. Reports are-

- i. **Daily Cutting and Progress Report:** From this report we can get an idea how much fabrics they cut daily for making shirts and the progress of the cutting section. Here I inputted the amount of fabrics they cut daily, total cut, total input for sewing and calculated the cut WIP, balance to cut.
- ii. **BSL Consumption Report:** We make this report to know how much fabric we need to consumption for making the garment. Here they gave me an inventory by observing this I made this report. This report contains some amounts like the order quantity of fabrics, fabrics received in store, fabrics received in cutting, fabrics required, fabrics extra/short, cut able quantity, extra short cut quantity, buyer consumption, BSL consumption.
- iii. **Monthly Target Vs Achievement Report:** This report shows about the target and achievements of the industry. Here they gave me the list of target garments and achievement garments. Then I inputted it and calculate weather they fulfil the target or not.
- iv. **NPT (Non Productive Time) Report:** This report shows for which machine how many time we lost for making a garment. Here they helped me by giving data and guide me to input this on pc and making a pie chart.
- v. **Efficiency Report:** There are 23 lines for sewing and they check each line's efficiency level. So here, I just calculate the efficiency percentage for each lines and each floors with their given formula.
- vi. **Monthly Sewing Defective Report:** After sewing the garments quality controller check the garments and find out the defective garments and make a report on it that how many garments are defected. So by the help of QC I make this report and make a defective chart.

- vii. **Section wise Monthly Production and Export Status:** This report shows how many garments BSL cutting, sewing, finishing and export. So with the proper guidance of my manager I make this report.
- viii. **Monthly Finishing Defective Percentage:** After packaging all the garments QC check randomly some boxes and find defects and make a defective report to see how much garments are defected. So by the help of QC I calculated how many garments they found defected and make the defective percentage chart.

As an intern I helped them to making some above reports and learn about the whole process of SCM of BSL.

1.3.2 Benefits of the student

There are lots of benefits for me being an intern at Best Shirts Limited.

- i. **Professional work environment:** BSL maintain a very high professionalism at their workplace. They show respect to each other, understand everyone's problems and according to that they help each other in their work. They always keep patience the way they deal a very busy day with a smiley face is really surprising. From this I learned how to behave with your colleagues, employees and workers.
- ii. **Professional soft skills:** BSL strictly follow all the rules and regulations and maintain a proper time and management. These things help me to be more punctual about time and also help me to maintain a good communication skill with colleagues and employees.
- iii. **Valuable work experience:** From this internship period I have got a very valuable work experience because here I got the opportunity to apply my acquired knowledge in this work field. Besides gathering theoretical knowledge, I also have experience both practical and technical experience in the work field.
- iv. **Networking:** This internship also help me to build a professional network by connecting people. It was a great opportunity for me to meet professionals in the career field.

1.3.3 Problems/Difficulties

During my internship I faced very less difficulties because everyone was so helpful. They helped me a lot to cope up with the new environment and also guide me very well to learn everything. Very beginning I faced some problems such as communicate with others as I am very introvert, understand the processes of every steps but day by day everyone helped me a lot to recover this.

1.3.4 Recommendation

I have some recommendations such as-

Job Rotation:

Job rotation is the way of moving an employee between jobs in an organization. If the interns can get the opportunity to work in different departments under supervision, they can learn more things and gather more knowledge.

Fixed Schedule of work:

There are some designated work which have to done by the interns. It would be better if interns get some scheduled work fixed it would be more technical learning experience than usual

Chapter2: Organization Part: Overview, Operations and a Strategic Audit

2.1 Introduction

Best Shirts limited is a renowned export oriented garments since 1999. It situated in 35, Kunia, Borobari, PO. National, University, Gazipur-1704, Bangladesh.



Figure 1: Location of BSL

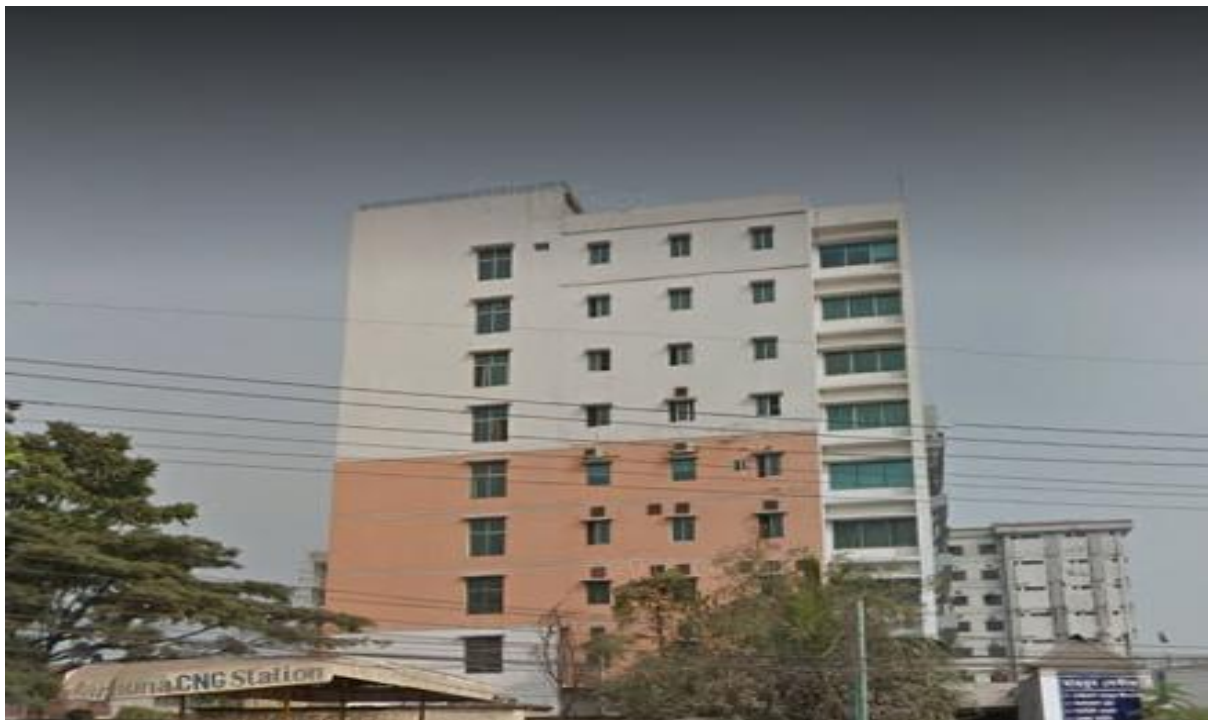


Figure 2: Building of BSL

2.1.1 Objective

- Maintaining good relationship with buyers
- Ensure customer satisfaction
- Maintaining high ethical standard and transparency in dealings
- Ensure the safety of all employees and workers
- Giving better garment to their clients
- Trying to establish their industry by develop their technical and practical practices

2.1.2 Methodology

Methods of organization can be used to transmit an idea, deliver information, gather a procedure and plug a deal in the worlds of business. It conceive order and conduct the thoughts of the public collaboration with the information. Best Shirts limited also follow some methods to run the business. Methodology of Best Shirts Limited are given below-

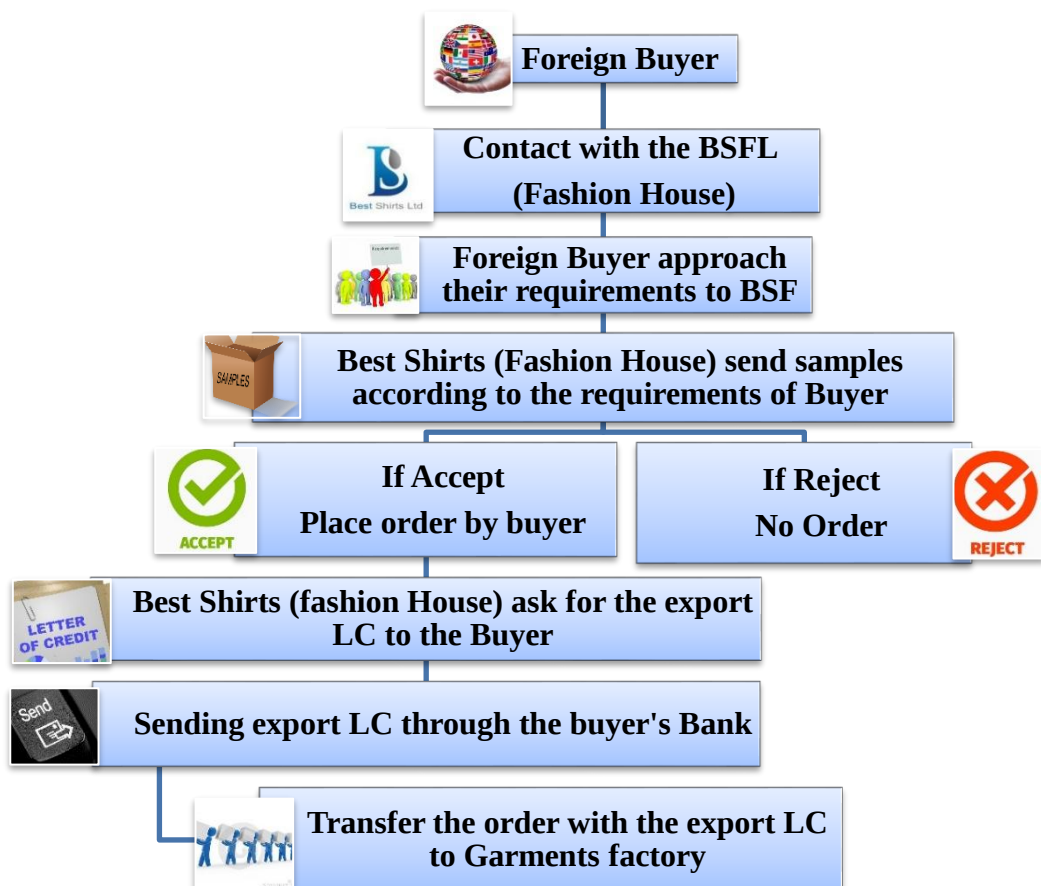


Figure 3: Methodology of Best Shirts Limited

2.1.3 Scope

This report is about the Supply Chain Management of Best Shirts Ltd. It also describes the overall activities of BSL. This report covers the background, overview, functions, and activities of BSL. It gives me an opportunity to have a clear knowledge about the whole process of Supply Chain Management of BSL. It was a great opportunity for me to know about all the things practically and knowing the entire process.

2.1.4 Limitation

As I am joining as an intern so there are some limitations about their information which is very confidential. They give me just a basic idea about the whole process. Also, the internship period is only for three months so it is too short time to know about all the activities they practiced.

2.1.5 Significance

The significance of this study is very high. A person easily gets to know about the overall condition of BSL through their flowcharts and reports of all the departments and also can get a basic knowledge about their activities. BSL shows how they can train their employee to produce better output in less time ensuring the safety of them. Most importantly, the working experience in BSL and their friendly environment of working will always motivate me to do my best in career and the way they deal every situation will help me a lot in my career.

2.2 Overview of the Company

2.2.1 Best Shirts Limited

Best Shirts Ltd is a renowned export oriented garments since 1999. It prefers customers' satisfaction by providing them with an excellent level of quality product. Their main motto is to provide the customer satisfaction through value creation by providing X factor to shirt with best price and on-time delivery.

Vision of the Best Shirts Limited is to be the leader in Laboratory Reagent Manufacturing Industry. In terms of capital adequacy, efficiency, sound management, asset quality and profitability having strong liquidity they want to be the best Private Garment in Bangladesh

Mission of the company is to strengthen the pharmaceutical sector of Bangladesh by providing highest quality raw materials at a competitive price.

2.2.2 Products

Best Shirts Ltd is basically a shirt manufacturing company. They produce quality full dress shirt, casual shirt, ladies shirt of various style round the year for renowned brands.

Buyer wise export country name are given below-

SL	Buyer	Logo	Country Name
1	Dimensions		UK USA
2	Country Road		Australia South Africa
3	Dunnes		Ireland Spain
4	Target		Australia
5	Cortefiel		Spain, South Africa, Australia
6	Jack & Jones		Australia, Belgium, Denmark, Finland, France, Germany, Great Britain, Greece, Ireland, Italy, Netherlands, Spain, Sweden, Switzerland, Turkey
7	Next		UK UAE
8	C&A		Belgium, Germany, Netherlands, China, France, Australia
9	Zara		Spain Argentina
10	Raymond		India
11	Twins Asia		Korea
12	Matalan		UK UAE
13	OTF		USA Canada Singapore Hongkong

Table 01: List of Buyer Wise Export Country Name and Logo



Best Shirts Ltd established in 1999 and generated its direct export keeping in mind the philosophy of ethical business, fairness, integrity, innovation and customer's satisfaction.

2.2.3 Contribution to Economy

In order to have consistent return of profit, positive economic growth has been planned and company used all the available resources with efficient management and long term benefits. In next five years vision in mind BSL approaches sustainable economic development up to 50 million which would have 15% to 20% growth rate annually. Since inception with a single company as Best Shirts garments industries Ltd and added several sister concern.

These are the concern of BSL Group:

- ❖ **Best Shirts Ltd.**
- ❖ **Ornob Fashion Wear Ltd.**
- ❖ **Best Ladies Wear Ltd.**

2.2.4 Environment Concern

For the environment concerned BSL is committed to deliver products by minimizing energy demands, manage energy and environmental impact and improve their bottom line. After participating in Cleaner Production (CP) substantial Green House Gas (GHS) emission have been reduced. Future plan is to 100% reuse waste water keeping in mind the '3R' project (Reuse, Reduce and Regularize) to keep the equilibrium in the environment, and ultimately maybe even turn it into drinking water for the workers.

2.2.5 Social and Cultural Life and Medical Facilities

All possible steps have been taken to support the social and cultural life, social equity, community development, human rights and social responsibility.

As best practices of BSL workers are provided with medical support with registered doctor and nurses with the facility of free medication. Daily nutritious food also been given to the pregnant workers. Child care facilities are available where mothers and children are given with nutritious food.

2.2.6 Improve the Living standard

In order to improve the living standard of the society a foundation has been set up in BSL where education, health care, emergency aid to the unprivileged people are given. School and colleges are also being looked after by the foundation.

2.2.7 Summary of BSL

Organization Name	Best Shirts Ltd.
Business Started	1999
Nature of Company	Private Limited Company
Factory Location	35, Kunia, Borobari, Gazipur-1704
Type of Factory	Woven(Shirt Industry)
Business Membership	4524(BGMEA)
Nature of Project	100% Export Oriented Garments Industry
Turnover	\$20 Mn USD/Year
Capacity	7.0 Mn/Year
Total Staff	2600
Total Garments Per Year	7 million piece
Production Floor Spaces	More than 160000 sft
Sewing Lines	23
Machine Facilities	Over 1200 modern machines

Table 02: Summary of BSL

2.2.8 Respective Department of BSL

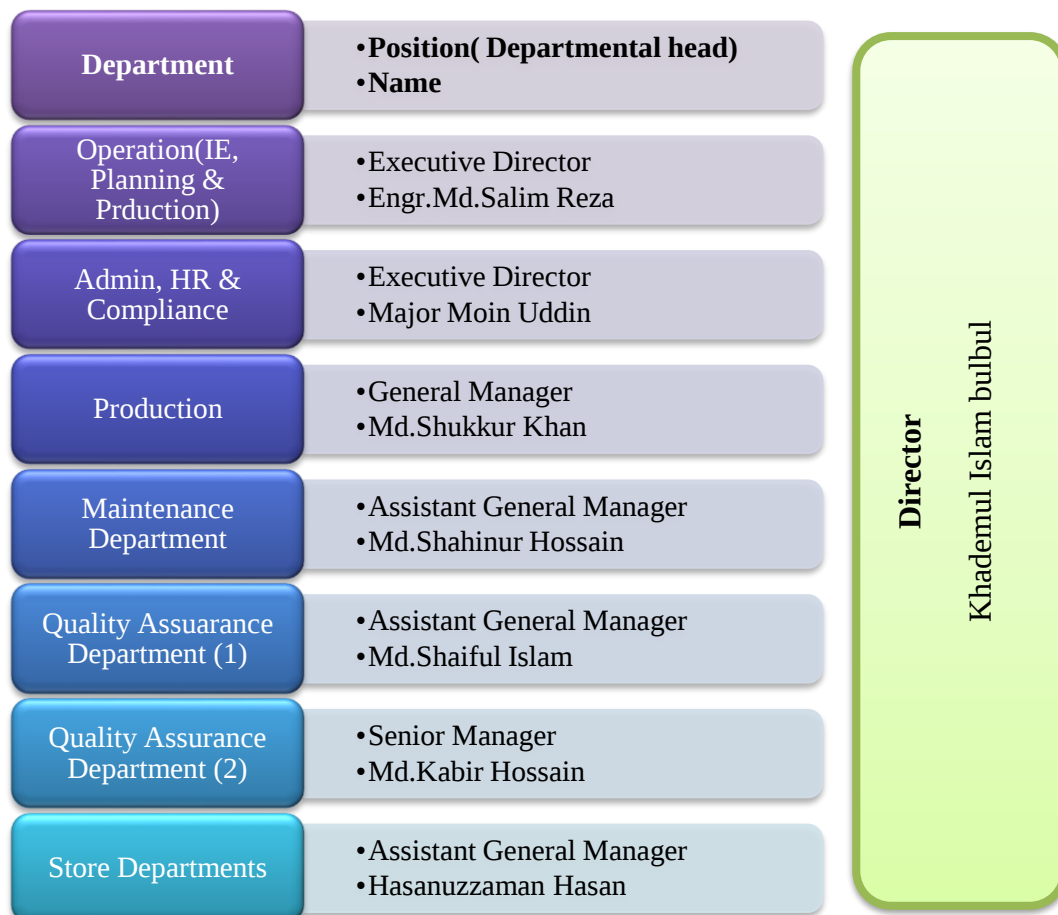


Figure 4: Respective Department of BSL

2.2.9 Awards

Best Shirts Ltd. got some awards from renowned Organizations. Organizations name and logos are given below-

SL NO	Organization Name	Organization Logo
1	Accord	
2	SEDEX	
3	WRAP	
4	C-TPAT	
5	BSCI	

Table 03: Awards from Organizations

2.3 Management Practices

Organization management introduces to the profession of getting people together on a common platform. It make them work towards a common goal. Through perfect planning and control at the workplace they set up the maximum use of resources. This management gives a ways of direction to the employees.

2.3.1 Board of Directors:

Board of directors are the core of the management practices.

Directors' are-

- Mr. Md. Rezaul Billah Shimul
Chairman
- Mr. Mohammad Hanif
Managing Director
- Mr. Zaheed Uddin Ahmed
Director
- Mr. Mohammad Khademul Islam
Director
- Md. Sheikh Sadi
Director

They look after the whole process. According to their order whole process run in the company. There are three sectors they control sectors are-

- Marketing Department
- Production (Factory)
- Finance & Accounts

A flow chart of board of director

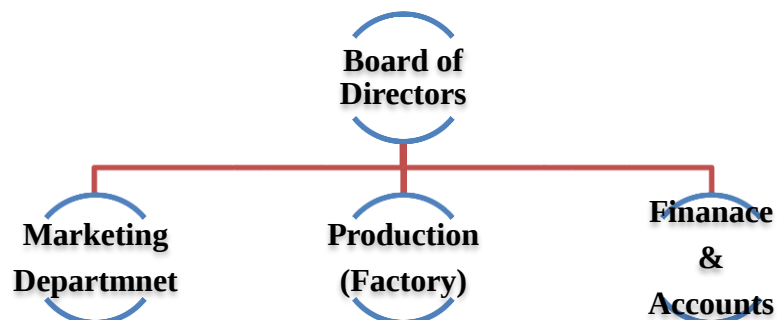


Figure 5: Sectors followed by Board of Directors

2.3.2 Marketing Department

General Manager and Executive Director are the head of marketing department. After getting direction from board of directors they start working. Managers' works under GM and ED, they give directions to managers and then managers done the works by executives.

Flowchart of how marketing department works-

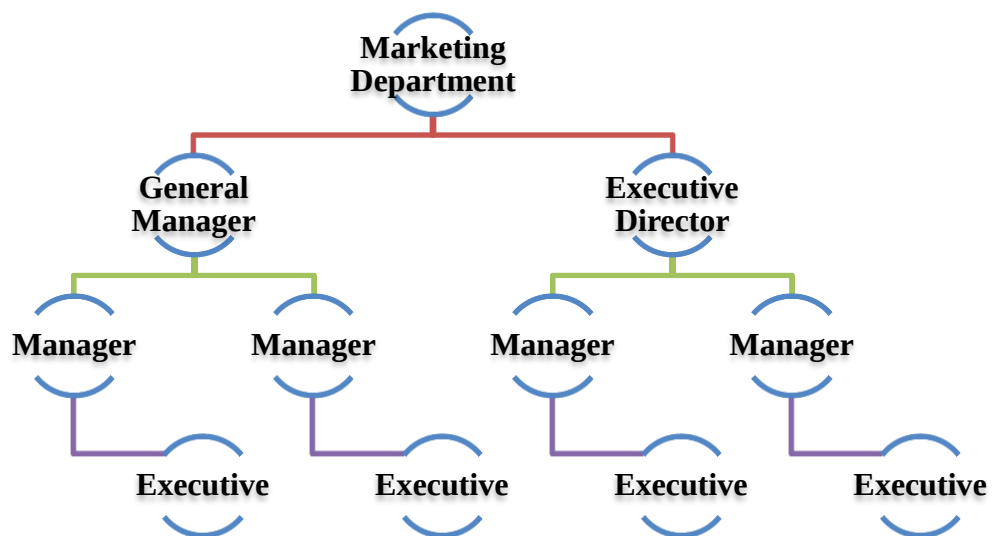


Figure 6: Flowchart of marketing department

2.3.3 Production (Factory)

Production is the main part of a garments industry. Manufacturing part done in this section. The whole plan and process execute here. Production part mainly complete in the factory. There five sections of the production.

- Cutting Section
- Sewing Section
- Finishing Section
- Maintenance
- Industrial Engineering Plan

Diagram of production sections given below-

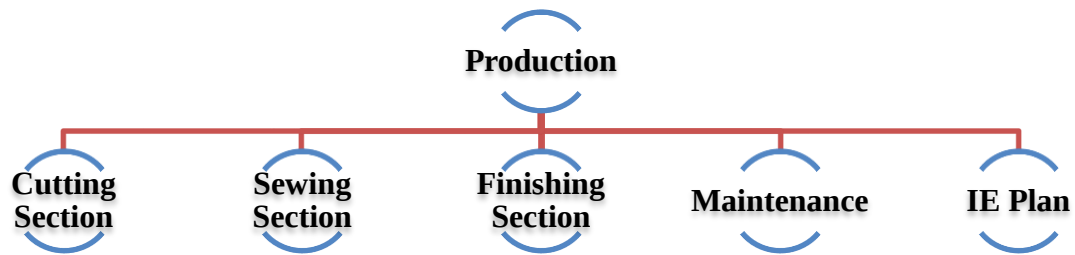


Figure 7: Flowchart of production

Cutting Section:

All the cutting part of the fabrics are done by this section. Cutting GM (General Manager) and Cutting AGM (Assistant General Manager) are the head of this section. There are in-charge who works under them and after getting the direction in-charges complete the works by workers.

Way of cutting section works-

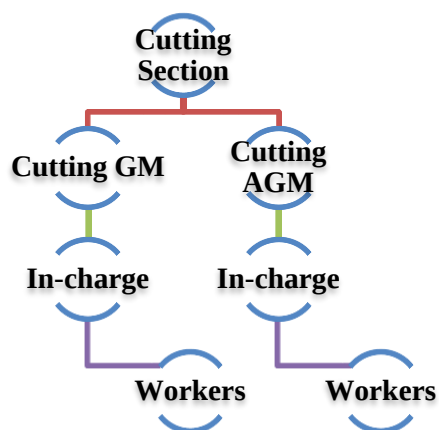


Figure 8: way of cutting sections works

Sewing Section:

All the sewing work done in this section. There are production manager (PM) who controls everything. Assistant Production Manager (APM) works under them. Supervisors get direction from the APM then they complete the work by workers.

Way of sewing section works given below-

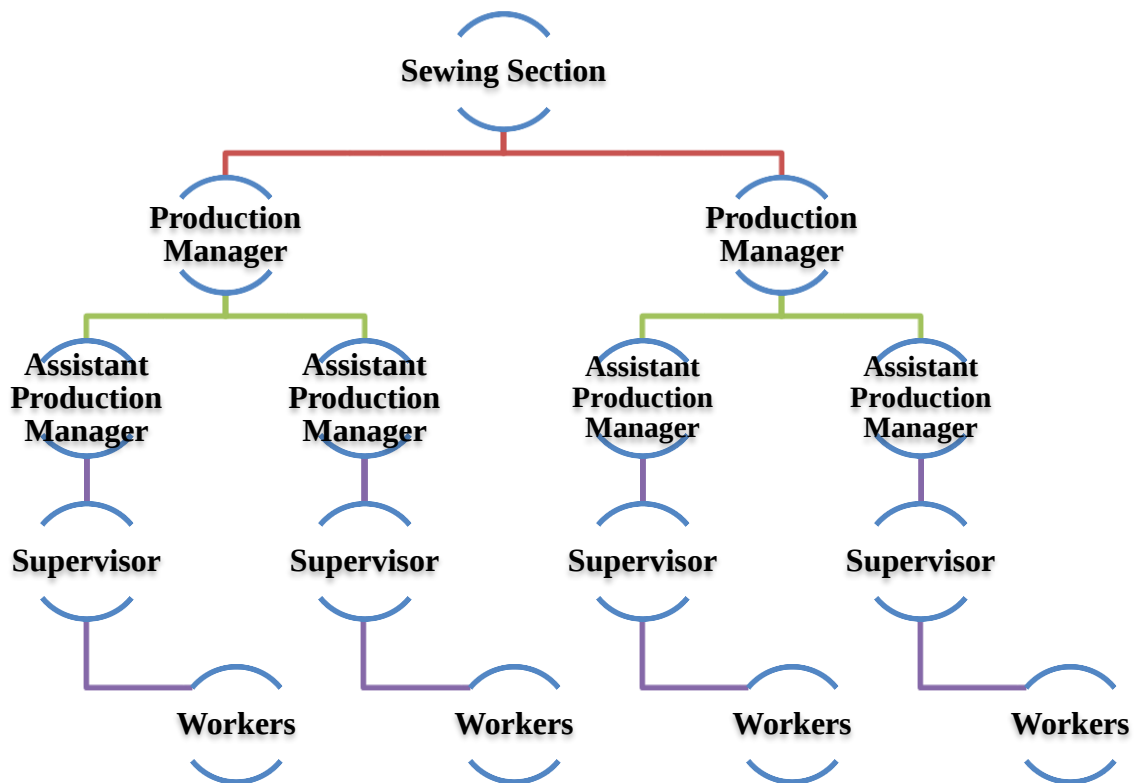


Figure 9: managerial flowchart of sewing section

Finishing Section:

All the finishing part of the product done by this section. AGM are control this section. Under AGM there is a manager who works for this section. Managers complete these works by in-charge and workers.

Managerial flowchart of finishing section is given below-

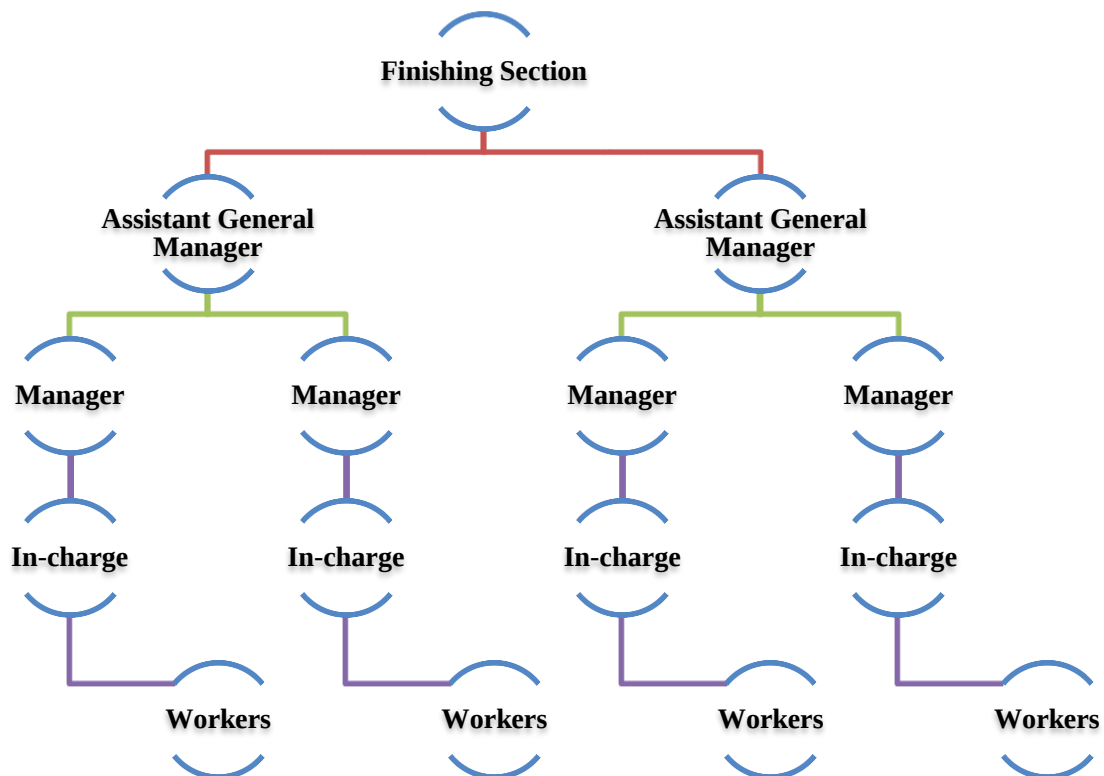


Figure 10: Managerial Flowchart of Finishing Section

Maintenance Section:

There is a maintenance section in every factory to maintain and follow-up all the process whether it is going right or not. AGM is the main of this section.

Managerial flowchart of this section are given below-

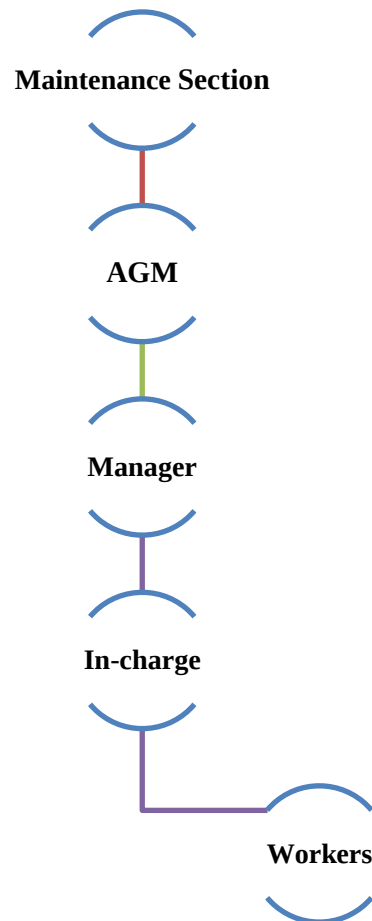


Figure 11: Managerial Flowchart of Maintenance Section

Industrial Engineering Plan:

All the industrial engineering plans are done by this section.

Flowchart of industrial engineering plan are given below-

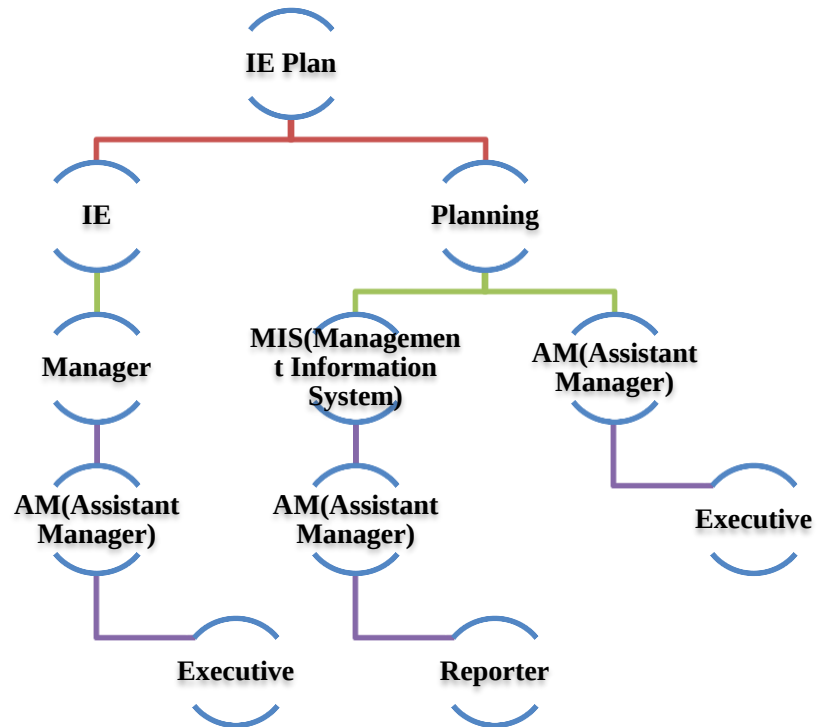


Figure 12: Flowchart of Industrial Engineering Plan

A full flowchart of Production Sector given below-

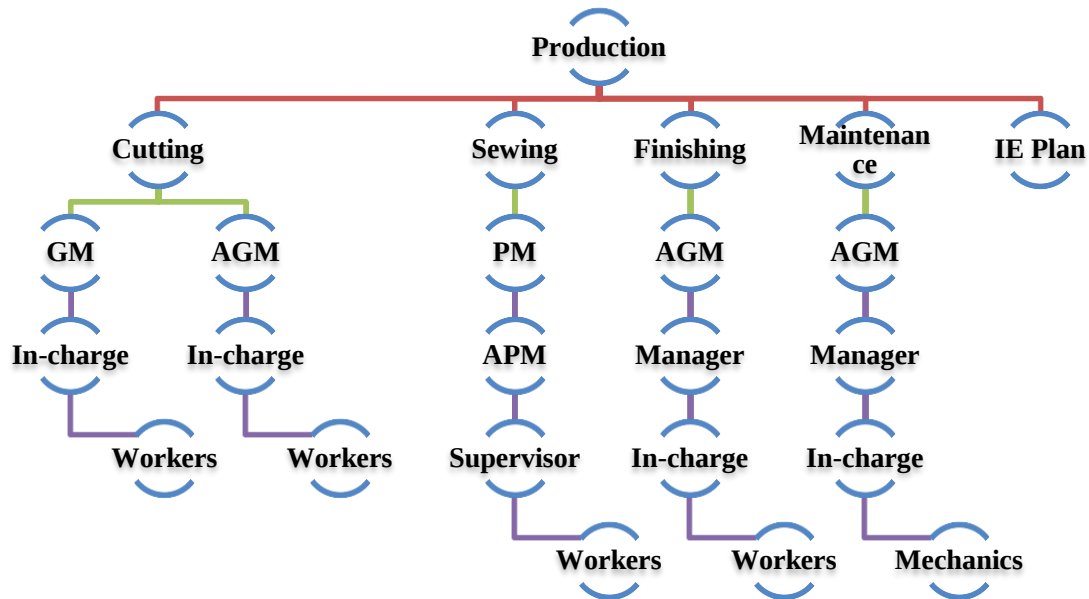


Figure 13: Flowchart of whole production Sector

2.3.4 Finance & Accounts

This is most important sector of a garments factories. (Executive director) is the head of this sector. Executive director give instruction to manager and then manager give instruction to the executive to complete work.

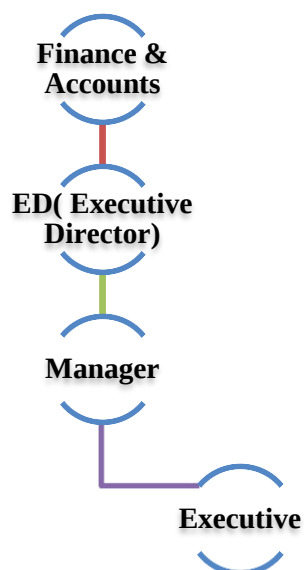


Figure 14: Flowchart of Finance & Accounts sector

An entire flow chart of organization's management practices given below-

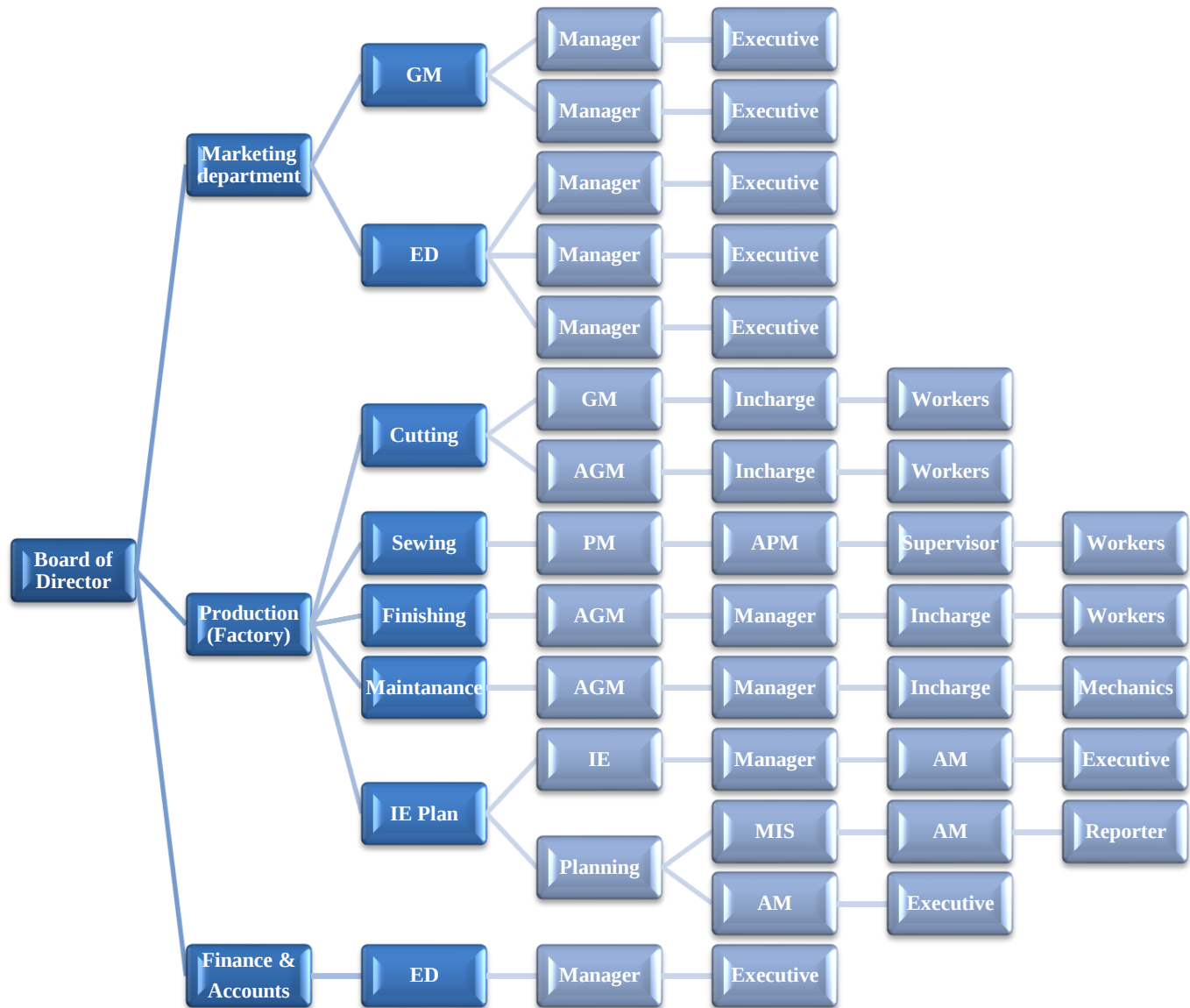


Figure 15: Entire flowchart of Organization's management practices

Merchandising: When a person trying to sell goods or services by displaying them attractively or advertising them is called merchandising. There are two elements of merchandising which are followed by Best Shirts Limited. They are-



Figure 16: Two elements of merchandising

2.4 Marketing Practices

Marketing department is really important department in garment industries. The responsibilities of this department is to find new customers and bring more and more orders for the company. There are **two ways of marketing-**

- FOB(Free on Board)
- FOC(Free on Cost)



Figure 17: Ways of marketing

BSL works in both ways. Below I am describing FOB and FOC ways of marketing-

2.4.1 FOB (Free on Board)

According to Paul Tracy,(<https://investinganswers.com/dictionary/f/free-board-fob>) FOB is a contractual term that refers to the requirements that the seller deliver goods at the seller's cost via a specific route to a destination designated by the buyer.

In this way, from taking order to deliver the product BSL Company carry the cost.

2.4.2 FOC (Free on Cost)

FOC is a contractual term where companies are liable only for the manufacturing part. Rest of the cost carried by buyers.

In this way, BSL carry cost only for the manufacture.

Now I will describe about with whom they work. BSL works with both **third party** and **direct buyer**



Figure 18: With whom BSL works with

2.4.3 Third Party

BSL mainly works with third party. Buying house is the middle man or the marketing agent for both foreign buyer and garments factory. Here all the process done through buying houses. When they get any order they transfer it to different garments according to the requirements of the buyer. Company contact with the buyers through buying houses. BSL works with two buying houses. They are-

- **SBS(Shirt by Shirt)**
- **True Aliens**

Buyers of SBS

- I. Jack & Jones
- II. Next
- III. Zara
- IV. Celio
- V. Matalan
- VI. C & A



Buyers of True Aliens

- I. Dunnes
- II. Target Australia
- III. Cortefiel
- IV. Crew



Figure 19: Logos of Third Party Buyers

2.4.4 Direct Buyers

BSL also works with direct buyers. Here all the process done directly with the buyers. Company directly contact with the buyers.

Direct Buyers

- i. Matalan
- ii. MQ
- iii. Mustang
- iv. Home plus



Figure 20: Logos of Direct Buyers

2.5 Financial Performance & Accounting Practices

2.5.1 Financial Performance

Process of how they work-



Figure 21: Process of work of Financial Department

The main source of financing is export for Best Shirts Ltd. From the bank they convert the dollar, LC or Foreign currency into cash. Then they make the Journal Voucher for their daily transaction. After that they make trial balance end of every reporting period. Finally, they prepare balance sheet for knowing the yearly financial performance.

According to their annual report 2019 their financial performance is –

Gross Profit(Million TK)		
2017	2018	2019
255.53	261.63	238.52

Net Profit (Million TK)		
2017	2018	2019
120.58	160.57	101.57

Earnings Per Share		
2017	2018	2019
2.5	3.1	2.45

Per Share Ratio		
2017	2018	2019
9.97%	8%	8.7%

From the table we can say that in 2019 the gross profit were decreased than the previous years. This means in 2019 they did not maintain an effective management system or low-cost

structure that is why net profit and gross profit were decreased. May be for this reason earning per share also decreased in 2019. On the other hand, price earnings ratio increased in 2019 than the previous year which will attract the investors.

2.5.2 Accounting Practices

The main responsibility of accounting department is checking the transparency, accountability. This department ensure the effectiveness of every transaction very well, and also ensure the accuracy.

2.6 Operation Management and Information System Practices

As I already mentioned about merchandising and its two elements. One is marketing and another one is execution.

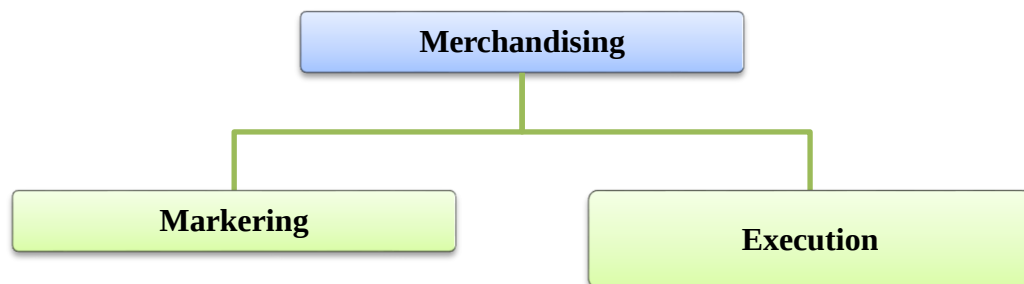


Figure 22: Two elements of merchandising

Operation management practices are mainly falls under the execution part.

Marketing department and operation management and information system works together. Where marketing department's works over operation management and information system start their work. In the marketing practices I explained the ways (**FOB and FOC**) they follow to work and with whom (**Third Party, Direct Buyers**) they work with. Here I will explain how BSL work with Third party and Direct Buyers.

2.6.1 Operation Management

There are four stages of execution. They are-

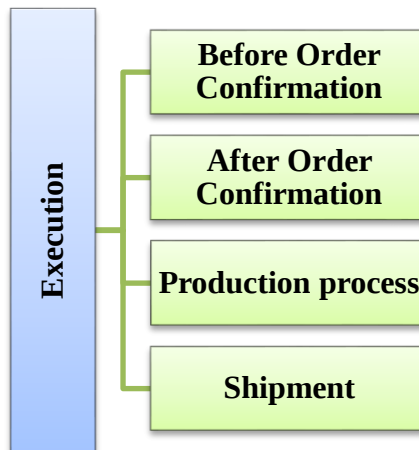


Figure 23: Four Stages of Execution

How Third Party & Direct Buyers work with BSL

- 1st Stage: Before Order Confirmation

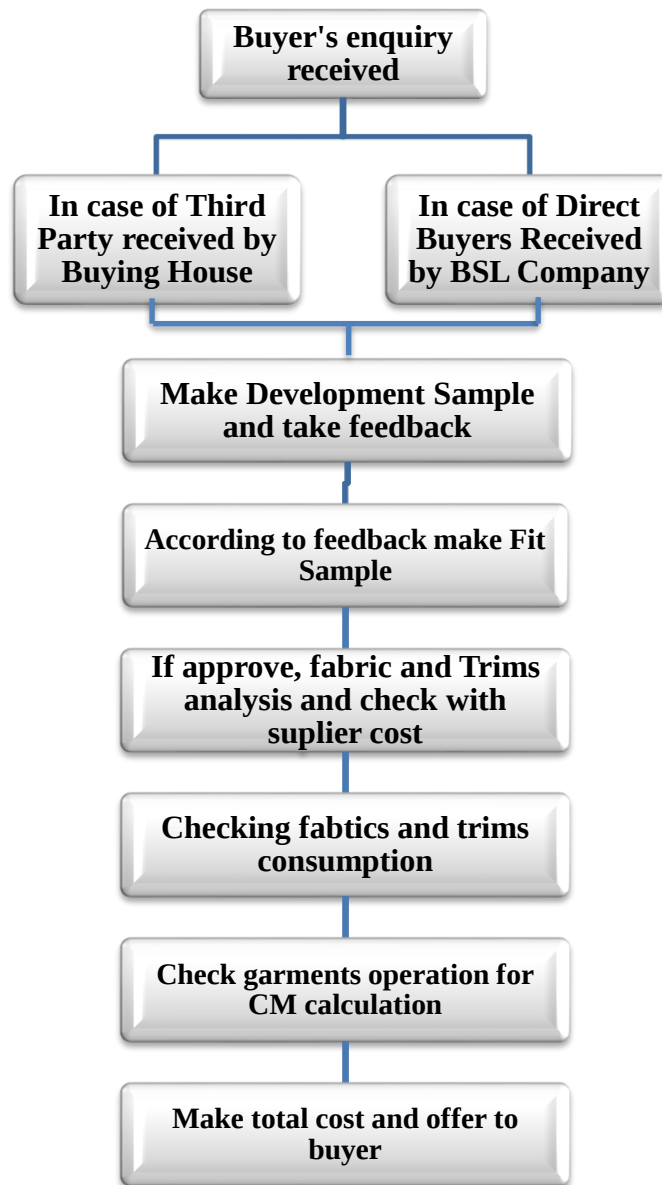


Figure 24:1st stage of Execution (Before Order Confirmation)

2nd stage: After Order Confirmation

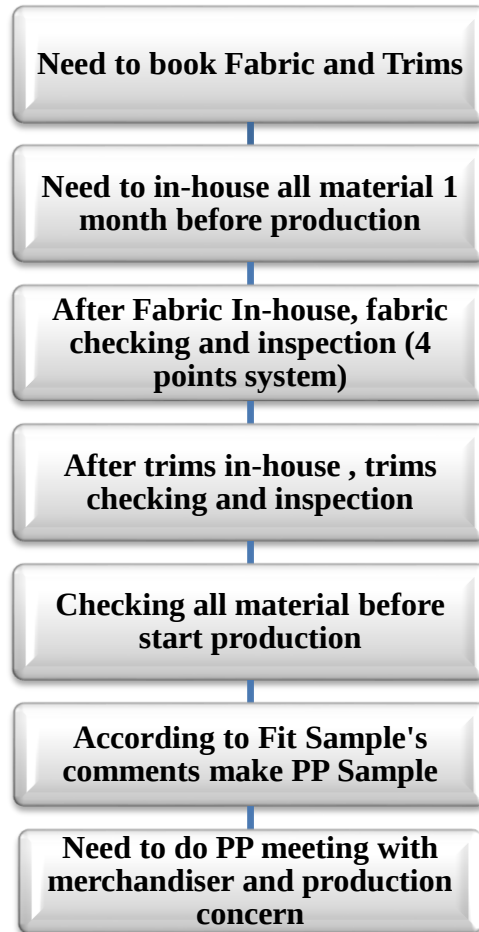


Figure 25: 2nd Stage of Execution (After Order Confirmation)

- **3rd Stage: Production Process**

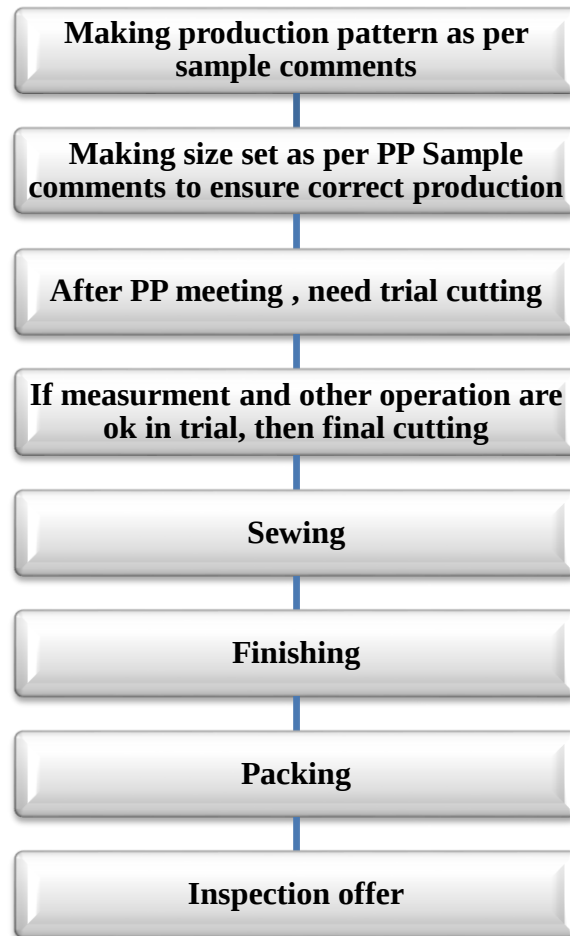


Figure 26: 3rd Stage of Execution (Production Process)

- **4th Stage: Shipment**



Figure 27: 4th stage of Execution (Shipment)

2.6.2 Information System

There are four sections in information system. They are-

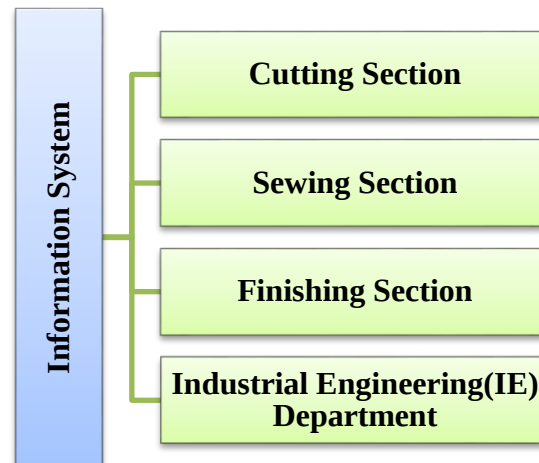


Figure 28: Four Sections of Information system

- **Cutting Section**

All the cutting part are done in this section. There are some reports which must need to submit to the in-charge.

- **Sewing Section**

After cutting all the parts are assembled in this section. There are 23 lines for this section. There are also some reports which must need to be submit to the in-charge.

- **Finishing Section**

After sewing all garments are getting packed in this section. Likewise they also have some reports which they need to submit to their in-charge

- **Industrial Engineering Department**

This is really important department of garments factory. All the cutting, sewing and finishing sections are planned and control by this department. They have lots of responsibilities which they need to perform very well otherwise all section may not be run well.

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2.7 Industry and Competitive Analysis

2.7.1 Porter's Five Forces Analysis

Porter's Five Forces model helps to understand an industry's strengths and weaknesses. For that we need to identify and analyse five competitive forces which is the configuration of every industry.



Figure 29: Porter's Five Forces Model

- **Threat of New Entrants**

When a new entrant in the industry come, it comes with innovation. They can put pressure on Best Shirts Ltd. by setting lower pricing strategy, reducing cost. BSL have to handle this challenge very effectively. As the industry is huge, new comers may not take place in the market so easily. So, the threat of new entrants is moderate.

- **Bargaining Power of Suppliers**

There are a good number suppliers, from them they bring the raw materials. So, it's an advantage for the company to retain more grip on price because of higher number of suppliers. Most importantly it helps the BSL expand the market more efficiently. It proves higher the number of suppliers higher the grip on price. Therefore, bargaining power of suppliers will be moderate to low.

- **Bargaining Power of Buyers**

Market expansion introduces more customers which might allow the company to extend the service in different sectors with more concentration. The increasing number of buyers paves the way to reduce the bargaining power of buyers. On the other hand, market expansion allows the company to work with versatile garments that creates wide range of offerings for the buyers. Therefore, market expansion automatically reduces the bargaining power of buyers.

- **Threats of Substitute**

A substitute product is a product from other industries that offers similar benefit to the customers. If the substitute remains high it becomes a matter of threat for that particular company. BSL has quite long range of garments offerings that have a good number of substitutes. Besides, higher the numbers of substitutes lower the bargaining power. Therefore, market expansion will lead to greater number of substitute available for the company.

- **Industry Rivalry**

In the world of rapid growth in all industrial sectors the rivalry among companies are always on the rise. Competitors are the ones shape up the market. In different industries, competitors avail similar sort of offerings for the clients which drives the market to become more competitive and keeps the price stable. Market expansion makes it easier for the company to reach new customers that makes the company more available for the clients. For BSL the rivalry among competitors is moderate to low since the market players are quite a few in number.

Interpretation

The greater the forces the less profits the company will make. Since the number of structured companies is less in number, BSL is consistent and promising in its business. Porter's Five Forces analysis says, BSL has sufficient number of local suppliers and foreign buyers.

2.7.2 SWOT Analysis

SWOT analysis is an effective way for analysing an organization's strengths, weaknesses, opportunities, threats. It is one of the most important step for making a perfect strategy.



Figure 30: SWOT Analysis

- **Strengths**

Organization's accomplishment and effectiveness is its strengths that. Here I discuss about strengths of BSL. These are given below-

- Manager and staffs of BSL are loyal and experienced that they working here several years
- About shipment of products BSL is very serious. They are focused on timely shipment. If an emergency case they do air shipment. They start excess shipment from last 2018
- Average efficiency is around 60% which ensures the timely shipment
- Worker Turnover rate is below 3%
- Absenteeism is below 3% which reduces the unwanted production loss
- BSL has used latest technology in their production floor (automatic button attach machine, auto spreader machine, auto cutting machine) which increase productivity
- BSL has incentive policy that encourage the worker be more productive
- In the competitive market the company has a strong support of potential customer
- BSL has independent marketing and merchandising control unit. To follow up from the sampling stage to export shipment there are some merchandisers. Each merchandiser is assign for specific buyers account to follow up.
- BSL ensured the quality of the products and production on time

- **Weaknesses**

Organizational weaknesses are mainly the problems and negative sides of the organization. Weaknesses of BSL Group are given below-

- Though Production Manager and staffs of BSL Group are working here several years, they do not accept new idea in first time due to their bounded knowledge
- No product variation in product unit
- Lack of training for industrial workers.
- No inventory tracking software

- **Opportunities**

There are some opportunities of BSL which have a great influence for their good performance. Opportunities of BSL Group are given below-

- This garment is situated at Gazipur which is nearer to the Shajalal International Airport (16 KM) and this area could be an opportunity for this organization
- In order on regular basis BSL has emphasized on market segmentation. The company can gain potential market opportunities through segmenting market in the existing market share.
- As transportation system is very well it is great opportunity for the company. To communicate the sea port the vehicle can easily use the bypass road.
- Demand of our product in the foreign market have well reputation and demand of Bangladeshi garment is also a competitive advantage for our garments
- More orders from buyers
- In our country almost all banks are provide loan at 9% interest rate for the export oriented organization

- **Threats**

Every organization have some threats so BSL is not exceptional of it. Threats of BSL are given below-

- Logistics cost is very high due to low vehicle speed, deep sea port facility
- Labour cost is becoming more than its competitive market that profit is decreasing day by day. To run the labour effective production, they need automation, it takes huge investments
- Overhead cost is more than its competitors
- Lead time is too high due to transportation- sea port
- Technologies are changing day by day so it is a big threat for the company to adopt those technologies because it requires large amount of investment
- Employees are generally afraid of new technologies

- Raw materials are imported due to lower cost than local goods. If the local market is obsolete, it will be difficult to survive this history
- Because of Globalization competitors are increasing rapidly. The fashion market has gone very much competitive. They place order with low cost
- Because of political environment foreign buyers get afraid of placing order in Bangladesh.
- The economic condition disturb to the country because in our country inflation rate is high.

2.8 Summary and Conclusions

Best Shirts Ltd. an ethically compliant and high-tech garments industry specialized in wrinkle free shirts and ladies blouses has added a new dimension to Bangladesh Garments Industry. The factory has been designed to work for the brand conscious buyers for wrinkle free shirts (dress and casual) and ladies blouse. They strictly followed buyer's code of conduct in all areas with strong emphasis to human rights, occupational health and safety issues. Their factory has been accredited by Accord and has got GREEN certificate in structural safety audit. They have obtained Accord recognition letter for completing 100% remediation works. Their factory is WRAP Certified and also have BSCI, SEDEX and GSV approval. They naturally undertake the responsibility to help people aiming to improve their living and working quality as an essential part of their value. They also provide in-house doctor, child care rooms for the working mothers. Welfare Committee heard and considered the voices of 'Work forces'. As a Supply Chain intern I have get three months' time to learn the best organizational culture, contribute to work and gather bundle of experience. The motivation and friendly environment helps me to grow a better person.

2.9 Recommendation

Although BSL has a great organization to work, I have some recommendation which I want to suggest-

- Decrease the amount of time of recruitment
- Develop the training center for the workers
- Create more design studio for better advertisement

So, these are the suggestions I want to provide.

Chapter 3: Project Part: Supply Chain Management of BSL

3.1 Introduction

3.1.1 Background

The report is prepared based on the requirement of internship program of BBS at BRAC University. This internship program considered as the last semester of BBS. The main purpose of this program is to get practical knowledge about the corporate world. The duration of this program is three months and after completing this program every student needs to give a report on this program to their respected supervisor. This report is all about the activity's student performed and also what they learned from this internship period. Y this report one student can apply theoretical knowledge in the practical field. As I get the opportunity to do my internship in Best Shirts Ltd. So I wrote this report on this company and in this report I will analysis their processes of Supply Chain Management.

3.1.2 Objectives

General Objective:

The general objective of preparing this report is to fulfil the requirement of internship program as well as completion the BBA program through gaining the practical job experience and view the application of theoretical knowledge in the real life.

Broad Objective:

The broad objective is to analyse the garment industry in terms of Supply Chain Management System of Best Shirts Limited.

Specific Objective:

- To have a practical experience of Job life.
- To find the relevance and application of the theoretical knowledge in practical life.
- To know about the real life scenarios and problems that occurs in a workplace which however cannot be understood properly by reading books and studying in classrooms.
- To gain an in-depth knowledge about how a company (in this case a garment industry) functions by utilizing its resources properly.
- To gain knowledge about the garment industry of Bangladesh.

3.1.3 Significance

The significance of this study is very remarkable. A person easily get to know about the Supply Chain Management process of BSL through their flowcharts and reports of all the processes and also can get a basic knowledge about their activities. From the beginning, BSL is improving their performance and they are still trying to improve their position in the garment sector. Most importantly, the working experience in BSL and their friendly environment of working will

always inspired me to do my best in career and the way they deal every situation will help me a lot in my career.

3.2 Literature Review

Sukati. I, Hamid. AB. Baharun. R & Yosoft. RM (2012) reported in the “The Study of Supply Chain Management Strategy and Practices on Supply Chain Performance” that now supply chain management become a focus on competitive advantage for organization business because it’s help to maximize the value of a firm by better using their resources. Author also mentioned that a firm must adopt an appropriate supply chain management strategy for their better performance. For adopting supply chain management Fisher (1997) suggested the first step of developing supply chain management is to consider the demand of the organization’s product. Author mentioned that there are three types of SCM that are necessary to match three types of products such as standard, innovative and hybrid. SCM make a good relationship between the organization and the suppliers. The supply chain includes the supplier, manufacture, warehouse, transport and also the customer. Author mentioned that for a betterment of any organization, they should practice supply chain management properly because from the manufacturing to receive the goods by customer Supply Chain Management really play an important role. So, in conclusion, Supply Chain Management is a key to do better performance in market or developing organization very well.

3.3 Methodology

This report is prepared with several information and practical work experience. The sources of data of this report can be divided into two categories. One is primary and another is secondary sources.

Primary Sources of Data: The primary data gathered through discussing informally with BSL personnel.

- Direct conversation with the respective officers of the company
- Face to face conversation with clients and employees

Secondary Sources of Data: Some secondary data also have been used to make the report more concrete.

- Different voucher of the Best Shirts Limited
- File/ record study of different section
- Daily , monthly, yearly reports of different sections

3.4 Findings and Analysis

As I am doing internship on Supply Chain Management of BSL.

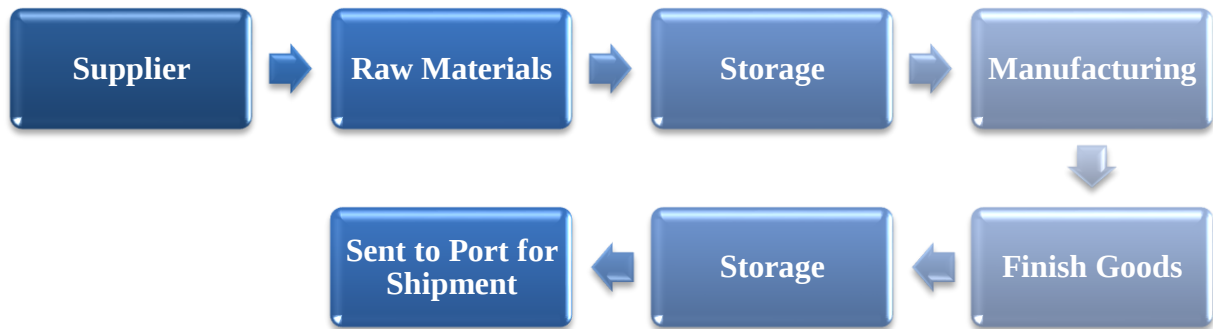


Figure 31: Process of Supply Chain Management of BSL

Supplier-Raw material- Storage (Store Department)

After merchandiser booked all the fabrics and accessories, suppliers send all the raw material to the factory. Then factory receive the raw materials and keep in the store.

3.4.1 Store Department

Place where goods are kept is called store. Store is a place where all the raw material keep till they need to use it or till the production. There they keep huge quantities of the raw materials from the time of purchase till their actual use.

Duties

- Maintains a proper and up-to-date record of all material received and issued at site
- Ensures proper stocking, stacking and preservation of material Allocate all the item according to its attribute
- Give a unique code number to each item to avoid mistakes and duplication
- Use a common name to identify the items
- Specify item as per national and international standards



Types of raw material

In BSL, generally there are two types of raw materials. They are-

- Fabric
- Trims and accessories
- **Fabric in-house procedure**

Flow chart for fabric store is given below-

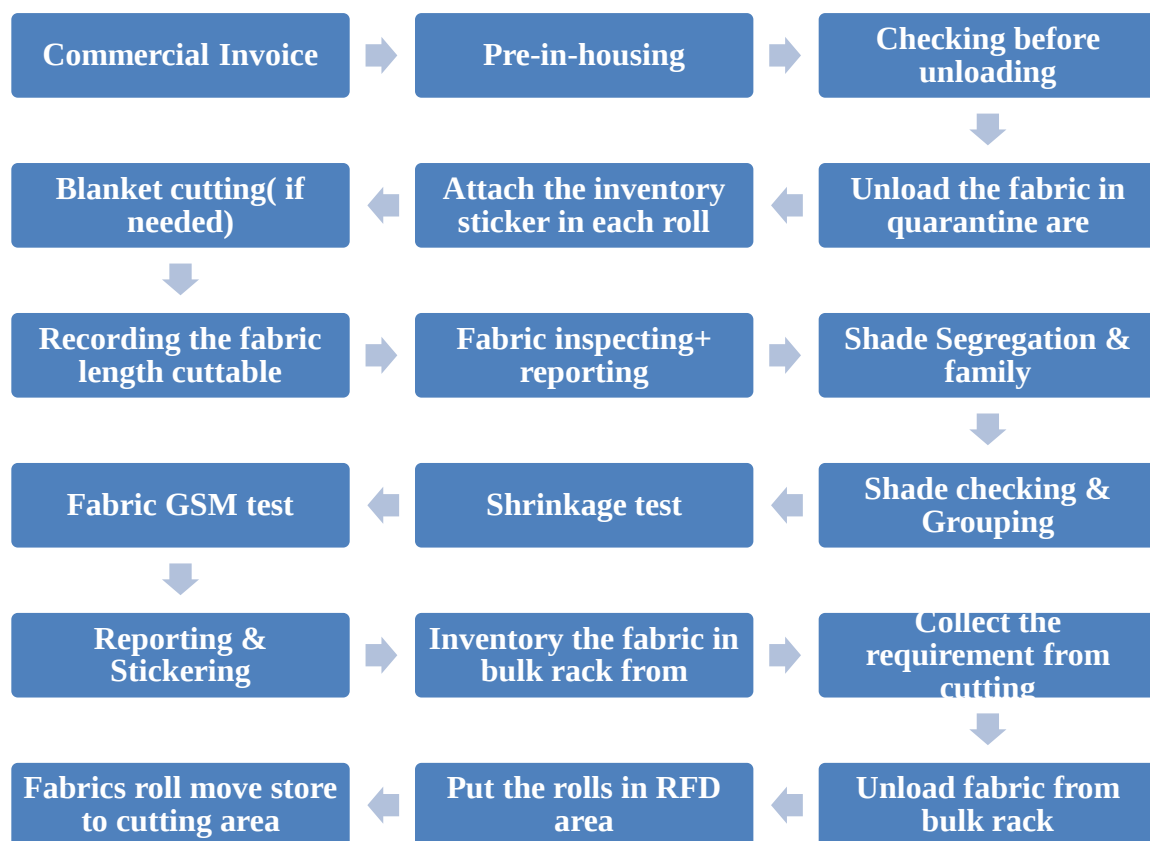


Figure 32: Flowchart for Fabric Store

a. Commercial invoice system:

A mail from commercial information management system (CIMS) is received.

COMMERCIAL INVOICE				
SELLER		INVOICE NUMBER		DATE
		CUSTOMER REFERENCE NUMBER		DATE
SOLD TO		TERMS OF SALE		
		TERMS OF PAYMENT		
SHIP TO		CURRENCY OF SETTLEMENT		
		MODE OF SHIPMENT BILL OF LADING/AWB		
QTY	PRODUCT DESCRIPTION AND HARMONIZED CODE	UNIT OF MEASURE	UNIT PRICE	TOTAL PRICE
PACKAGE MARKS		TOTAL COMMERCIAL VALUE		
		MISC CHARGES (PACKING, INSURANCE, ETC.)		
CERTIFICATIONS		TOTAL INVOICE VALUE		
		I CERTIFY THAT THE STATED EXPORT PRICES AND DESCRIPTION OF GOODS ARE TRUE AND CORRECT		
		SIGNED _____		
		TITLE _____		

Figure 33: Format of Commercial Invoice

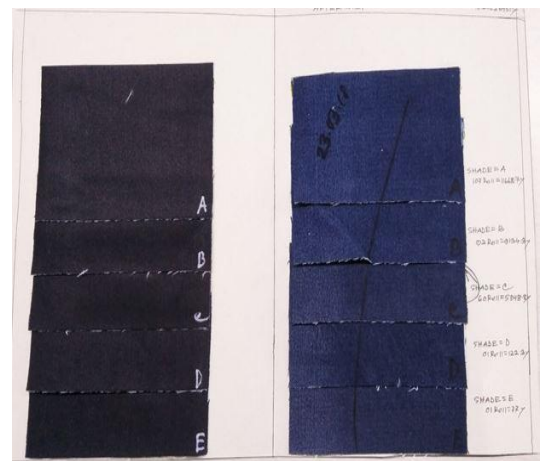
- b. Pre-in-housing work:** Before ensuring the received quantity, they have to check the warehouse available capacity. Based on these they decide whether they should receive the whole quantity or partial and then update fabric processing register book. They ready the inventory sticker according to register book.
- c. Checking:** when an import truck has come, check the bolt seal and take photograph as well as cross check the bolt seal with challan. After that cut the bolt seal and also take the photograph of open truck. While unloading the fabric, match the actual quantity with packing list.
- d. Recording:** Unload the fabric in quarantine area. Then put the inventory sticker to each and every roll and by this time update the record of every roll in register and make inventory report.

- e. Blanket Inspection:** collect blanket from each received roll. Blanket length should be 14.5 inch in blankets, the roll no: and cutable width is written. Then marking the blankets for shrinkage test with tex marker. For marking, a 25*25 shrinkage pattern is used. For some supplier blanket cutting is not required. Those type of suppliers are Envoy (local), South China (local) and Lucky Tex (China). They give a piece of fabric with every roll. That piece of fabric is attached in one side of the each roll. Around 40%-35% of total fabric blanket is not cutting.



f. Shade Segregation:

Center to side (CS) and side to side (SS) colour variation is checked. If there is SS then wash the full blanket. If there is CS, cut the blanket into two parts and wash the CS part. When no colour variation is found, just take any one part.



g. Family Selection:

The blankets which have same shade are considered as member of same family. Then two blankets which come from same family are stitched together. It is done because shade may be closer after washing. Then stitched blankets are sent to R&D to wash.

h. Shade Checking:

After washing again check the shade of blankets. If any discrepancy is found between the parts of same family, separate the part.

i. Grouping:

Now try to match among families. If the shade of different family is within acceptable limit, consider these families I same group.

j. Shrinkage Test:

After washing the blankets, measure the shrinkage of each one. They make different shrinkage group within a certain acceptable.



Format of Fabric Shrinkage Test Report

Buyer#		Style#				Date#				Color#
Roll No	Yds	Length				Width				Comments
		Before Wash	After Wash	Shrinkage	%	Before Wash	After Wash	Shrinkage	%	

Table 08: Format of Fabric shrinkage Test Report

k. Fabric GSM Test:

By using GSM cutter cut the fabric and then measure the weight of the fabric with digital weight machine.

l. Reporting:

Complete the inventory report with shade group, shrinkage, cutable width data. The report is very useful to make cut plan and cut projection.



m. Sticking:

Put the shade, shrinkage and cuttable width sticker on the each roll.

n. Fabric Inspection Procedure:

Fabric inspection is done on the 10% of the total received quantity. Here 4- points system is practiced. If 1st 10% is failed then again checking 10% of total roll. If 2nd 10% is failed then sending the inspection to merchandiser team for decision.



Fabric Inspection Machine

Format of Fabric Quality Inspection report

Buyer				Reject.....
Style/PO No				Accept.....
Fabric Supplier		Sample Size		
Color		Total Roll Rcvd		
Date		Total Yds/Mtr Rcvd		Total defect (penalty points)
Fabric Description		Total Yds/mtr Inspection		Points per 100 yds/mtr

4 system: 1”to3”=01 Point/3”to6”=2P/6”to9”=3P/9”and above=4 Point																
Roll No	Shade	Supplier	Actual	Usable	Fabric Defect (Penalty point)								T.P. P	SQ %	Grad e	Commen ts
					Slub/Contrst/Ya rn				Knot	Spot	Other	T.Def				

Table 09: Format of Fabric Quality Inspection Report

o. Bulk Storage Rack:

Then the rolls which have same shrinkage and color are store together and rolls which have different shrinkage and shade are kept separately.

• Trims and Accessories –in- House Procedure

Flow chart Trims and accessories store-

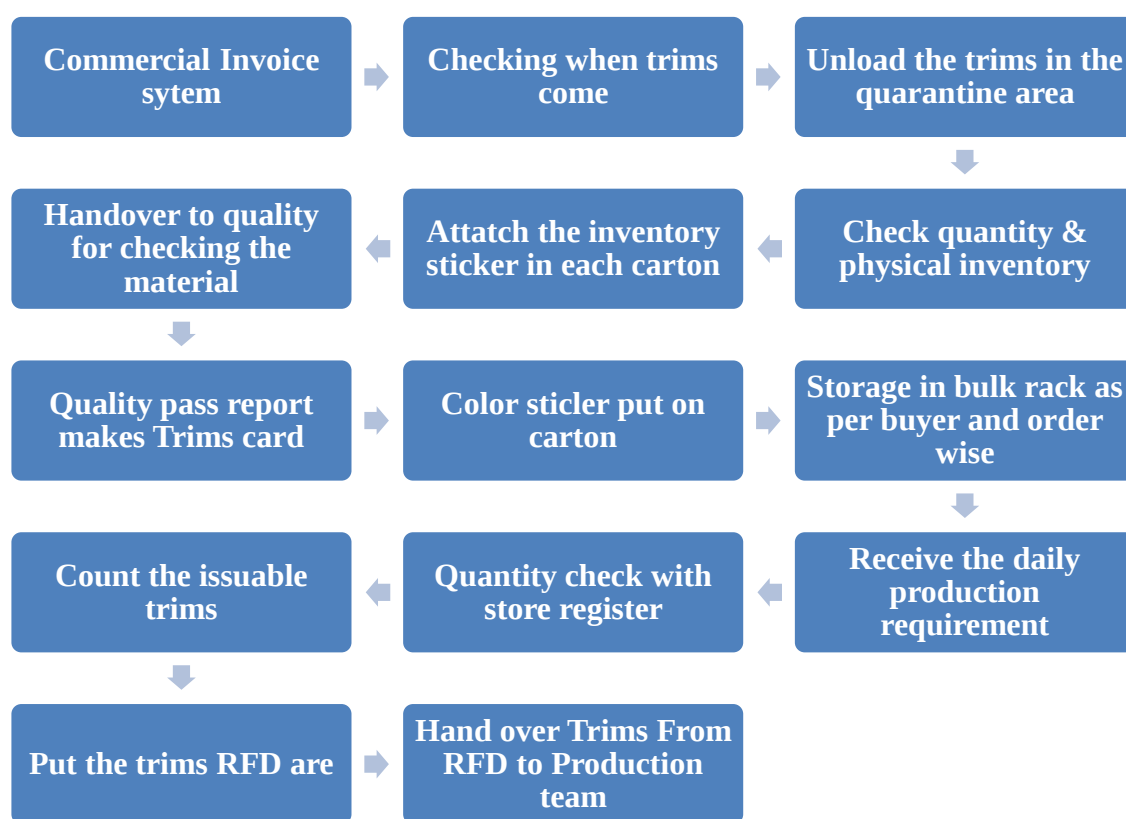


Figure 32: Flowchart of Trims and Accessories

- a. **Commercial Invoice system:** A mail received from suppliers
- b. **Checking when Trims Come:** When suppliers deliver the raw materials they check it with the challan
- c. **Unload Trims in Quarantine Area:** After that they unload all the materials then they keep all the materials in quarantine area.
- d. **Check Quantity and Physical Inventory:** Then floor in charge check quantity weather all the cartons are received or not.

- e. **Attach the Inventory Sticker in Each Carton:** After receiving all the cartons they attached stickers in each box so that they can easily identify the different patterns, types and designs of trims and accessories.
- f. **Handover to Quality for Checking the Material:** Then supervisors inspection all the materials and make a report. There is a format to inspection the accessories.

Format Accessories Inspection Report

Buyer	Style	P.O	Date
-------	-------	-----	------

Sl#	Item Name	Lot Qty	Inspected Qty	Major Defect	Minor Defect	Audit Pass	Audit Fail	Remarks

Inspection Level: AQL 1.5 System

91/150	151/280	281/500	501/1200	1201/3200	3201/10000	10001/35000	35001/150000	150001/500000	500001/over
21/1	32/1	50/2	80/3	125/5	200/5	315/10	500/14	800/21	125/21

Table 10: Format Accessories Inspection Report

- g. **Quality pass report and make Trim Card:** After pass in the inspection they make a Trim Card. Trim Card is a card from where we can get full idea about our garments. Which fabric and accessories they use each and every detail information they put in this card.



- h. **Color Sticker Put on Carton:** Then they put color sticker to identify the colors and buyers name because accessories pattern, design vary according to buyer's requirement.
- i. **Storage in bulk Rack:** Then they keep all the accessories in the storage in bulk rack as per buyer and order wise.

- j. Daily Production requirement:** Then they receive the daily production requirement that how much accessories they need in a one day complete the production.
- k. Quantity Check with Store Register:** Then they check the quantity with the store register.
- l. Count the Issuable Trims:** After that they count the issuable trims. According to the requirement how much accessories they gave to the line manager is an issuable trims or accessories.
- m. Put the Trims to RFD Area:** In this area they put all the trims so that no trims lost.
- n. Handover Trims to Production Team:** Then when the workers need trims to attach with the fabric they handover the trims to production team.

Names of Trims and Accessories

Sl.No	Name	Sl.No	Name	Sl.No	Name
1	Carton	8	Main Label	15	Neck Band
2	Size Sticker	9	Clip	16	Tag Pin
3	Button	10	PVC Tape	17	Thread
4	Butterfly	11	Hang Tag	18	Tissue Paper
5	Poly	12	Price Tag	19	Zipper
6	Bar Code sticker	13	Backboard	20	Care Label
7	Poly sticker	14	Hanger	21	U.P.C Label

Table 11: Names of Trims and Accessories

Manufacturing-Finish Goods-Storage (Production Management)

After receiving, keeping and inspection all the raw materials they are ready for input which means they are ready for production. Here, workers make the garments and after finishing the goods they keep it in the store till shipment.

3.4.2 Production Department

- Production is mainly the making and finishing of a product. A readymade garment factory is mostly the production unit. Most of the buyers of BSL Group are from Europe and USA. BSL has met the desired satisfactory level of the European customers which has helped them to make itself a trustworthy Garment for them and the existing buyers turned into loyal customers. The production goes on according to the buyers- demands and specifications about fabrics, garments, style and measurement size, sewing, weight, buttons, cuffs and packaging etc. In the garments, production process the skilful workers sew everything according to the buyers requirements and finally they bring out the picture of complete garment. Each step of production process goes through very careful quality inspection and garments are shipped to the further procedure after proper quality check and

clearance. Quality controller of the respective buyers again check the quality and the required measurements. According to my study I hardly found that any shipment was cancelled from the buyer's side due to quality issues and any irregularities. It has all been possible and has come true due to the effort of everyone's hard working. Production process includes-

- Cutting
- Sewing &
- Finishing Section

Cutting section:

Cutting is the very important and first process of garment manufacturing. After fabric inspections cutting department receive the fabric from the fabric department.

a. Objectives of the department

- By following master patterns they carefully cut the fabric.
- In cutting ensuring the quality
- All the part must be 100% issue in sewing section.

The cutting floor is a combined unit for spreading, cutting, numbering and bundling. The work of cutting department starts right from the point of order being received from the buyer by the merchandising department (cut projection). The CAD department prepares the marker using the patterns prepared by the Sampling Department. It also prepares the CAD-Consumption Worksheet and makes estimation for the consumption of the fabric for that particular order. The results are then communicated to merchandiser.



b. Material and Information Flow in Cutting Room

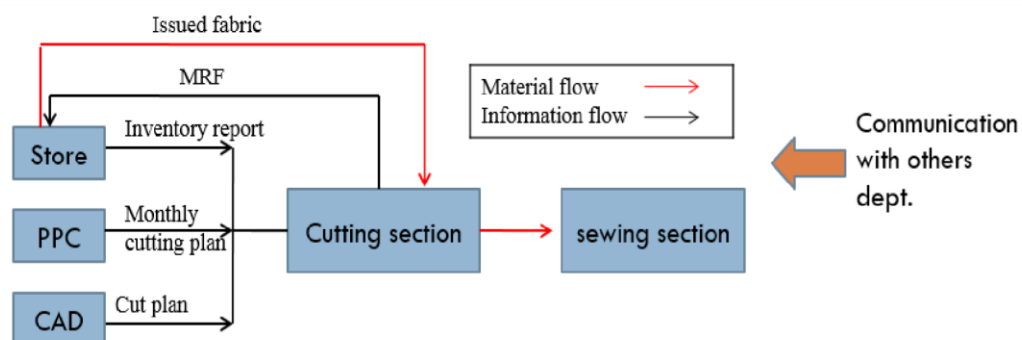


Figure 33: Material and Information Flow in Cutting Room

c. Cutting Room Process Flow Chart

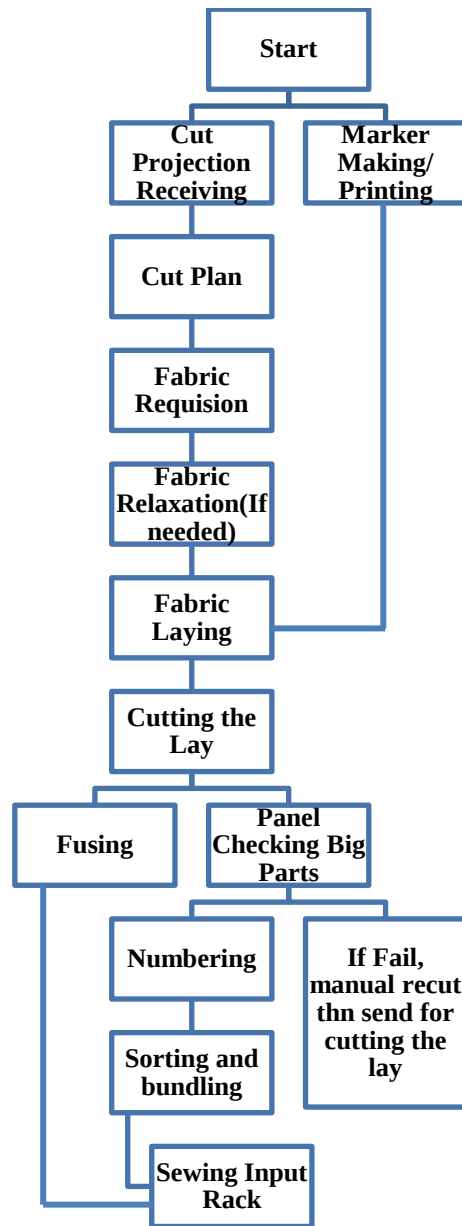


Figure 34: Cutting Room Process Flowchart

- **Cut Projection and Cut Plan**

Based on the cut plan and monthly demand, cutting section is informed their daily demand. They made daily cut plan. One day before the cutting, based on the data of inventory report, they order the fabric rolls to store. According to this, store readies the fabric in RFD.

- **Fabric Storage at Cutting Area**

The input man of cutting goes to the store with material requirement plan and collects the allocated material. Then the fabric is taken to cutting fabric unloading area.

- **Fabric Issuing**

Cut plan department sends the required MRF no. of fabric with other data to the store in charge. Required fabric is then allocated to cutting room from the stores. Fabric rolls are received in trolley. It is must be ensure that all fabric rolls are loaded constantly. One trolley carries a max of 15 rolls.

- **Fabric Relaxation**

If it is spandex fabric, it is needed to relax. For other fabric it is not require. Here fabric is simply unrolled by the auto relaxation machine.

- **Fabric Spreading**

Spreading is the process of separate large rolls of fabric into long, wide tables and laying them with specified length. The number of lays depends on the number of garments they need and the fabric thickness.

- **Spreading Requirements**

- ◆ Correct ply direction and adequate lay stability
- ◆ To avoid all the problems relaxing the fabric
- ◆ If there is wrinkle, the wrinkle must be removed (by air flow) so that the fabric may be flat
- ◆ All the ply edge's alignments should be in correct position over each other.
- ◆ Fabric faults must be eliminated Elimination of fabric faults
- ◆ Misuse of the spread must be avoid

- **Spreading Procedure in BSL**

- ◆ From the line manger lay man collects lay chart, cutting job card, lay sheet.
- ◆ According to the lay slip details he make the document data of each roll
- ◆ At a time he collects only one shade and one width rolls for the lay. They use separators if they notice any shade change. Most importantly, lay sheet has to be placed for identification.
- ◆ The cutting in charge has to decide the kind of lay such as – face-to-face, face to back, face up, face down, grain line and nap direction during the PP meeting stage upon the analysis of the garment.
- ◆ Then unwrap and load the roll in spreader m/c.

- **Cutting**

After done with the spreading lays, fabric moved to the spreading & cutting table. By following the marker lines cutter cuts the lay with the straight-knife. For any small parts or sharp turns they use band knife.

- **Bundling and Numbering**

After layer cutting the pieces are categorized according to different size and patterns. They bundled the sleeves, back, front, and placket pieces of one roll together by giving the sticker during the laying. These stickers will identify the size of a particular garment. As all the components of one garment size are brought together it is very important to take care of the cut pieces so that two different bundles of fabric are not mixed up. After cutting lots of pieces are bundles together so numbering is the only

way of marking the cut pieces for shade matching and sequence identification. A job card is attached to every bundle. The card contains the size, bundle no. and piece no. It is really important because workers have to track the parts of the garments serially from start to the end.

- **Cut Panel Checking**

After cutting all the panels there are a QC who check the panels that whether it is ok or not. If they find any problem they resend the panels to the cutting section. They do not allow any kind of defect products. Here they ensure that all the panels are correctly cut.

- **Fusing**

Fusing is the way of bonding one fabric with another by the application of heat and pressure. At first they separated the fused parts from the bundle then they cut the interlining according to the size of components. Interlining is a fusing material which is used most to make a garment.

Components of a garment where they do fusing

- Collar
- Cuff
- Band
- Box Placket

- **Cut Parts Storing and Issued to Sewing Line**

After cutting all the components they make a bundle and keep them in the sewing input rack. And issued to sewing line supervisor. For a particular order they issue size wise to each line and cutting issue register have to keep all the data about it. Also, when they gave bundle to the sewing department they issued bundles like bundle no, size no. of pieces.

Sewing Section

Sewing is connecting components using stitches made with a needle and thread. It is one of the oldest garments manufacturing arts. Before coming machines or new technologies all sewing was done by hand. In the 19th century and the rise of computerization in later 20th century is led to huge production of sewing objects. But around the world hand sewing is still practices. The first known use of the word sewing was in the 14th century.

Production at BSL is involved in the production of different types of Shirts. Main brands/ Buyers to which this industry provides are-

- J&J
- C&A
- Next
- Target

Production system followed: - Batch production at some floors which depends on order.

- BSL has 23 production lines.
- Capacity: the production unit has a capacity of 15000-18000 pieces per day. Each line has averagely 67-72 workstations.



a. Function of the department

The production floor does production in two types:

Once during pilot production sample where they have to produce at least one garments for the new style which is sent to the buyer to check the workmanship and production skills of the factory.

The production floor receives the details as below:-

- Details information about the garment,
- Number of operators required,
- Give the batch to confirm the style they need to be installed
- Mentioned about, any extra kinds of machines they need for a particular design.
- Give target for each day production
- Breakup of the production quantity.

They send a request for the cut parts from cutting section after receiving all these details. Then they send the request to trims store for the required trims and accessories for a particular design or style. Then they start production.

The sections for the sewing process:-

- Make section
- Front & Back part section
- Assembly section

There are two types of checking during the process of garment making. They are-

- In-line checking.
- End line checking.

Here are both AQL audit and normal checking. The supervisor and front line in charge play an important role in the production floor. They manage the entire line which is been allocated to them and they have the following functions to perform:-

- They have to train their operators about proper stitching.
- When operators face any difficulty in making garments they have to guide them properly. And teach them the easiest ways to do the task.
- Check if the entire operator in the line is busy with the work being allocated to them.
- If the operator does not have any material to work, supervisors have to bring more materials for them to continue working.
- Have to maintain a proper communication between the operators and the management.
- When any operator is on leave then the supervisor has to make sure who can be a better person to fit into that empty place.
- If necessary, supervisor himself sits and performs the operation.
- The supervisor should be in good terms with all the operators by having a friendly behaviour to them and also must make sure that none of them create any trouble for the factory at any time.

In BSL, there are several activities for sewing operation. These are:

- Before starting sewing operation in a line, fabric is cut two day ago in cutting section according to cut projection, so that sewing can start smoothly.
- On the day of sewing, sewing input man brings the cut fabric from cutting section maintaining 'sewing program number wise folder list' where style, color, size, bundle no, bundle quantity, all components are mentioned.
- When new style or order be started, line feeding is done after finishing each old style by adjusting thread, needle, gauge, pattern according to fabric property of new style.
- Sewing section sends their trims requisition to store before one day and sewing input man brings trims from store where department, PO no, style, buyer, items description, color, size, measurement, required quantity, authority approval is mentioned.

Finishing Section

The last stage of production is finishing where a garments get its final look. Each garments goes under different finishing processes in this department. Then it goes for quality check for several numbers of time which determines the garments free from defects. Here they strictly maintain the Buyer specifications and instructions.



a. Procedure of Finishing

At first pieces from sewing department. They check the pieces and if they find any defects they inform it to the sewing department.

- 100% process thread trimming is done.
- Ironing is done after thread trimming.
- 100% process inspection is done by QC for Quality as well as measurement. Defective garments are sent for alteration / rejection based on the type, size and location of defect.
- All the pass garments are folded with accessories attaching and packed after shade and size collection to ensure that each carton should contain same shade garments only.
- 100% External inspection is done to confirm the Packing Accuracy.
- After This CTPAT (Customs Trade Partnership against Terrorism)/ Moisture control audit is done.

After this process, Pre Final inspection is carried out.

- They check the quality and measurement of the packed goods.
- If any quality checks fail, the pcs are again sent to the 1st process.
- After passing Pre Final, Buyer Inspection is done for quality and measurement of packed goods.



When, the packed goods pass the Buyer Inspection, the Goods can be shipped.

Formats of Reports

In every sections there are some reports which line manager or floor in charge have to make and submit to managers or executives. As I am not allowed to share their actual report I am just

making the format of some reports so that one can get idea about how they operate their sections. Reports are-

Monthly Target Vs Achievement

Monthly target Vs Achievement									
Month	Floor	Name of PM	Target	Achieve	Difference	Achieved%	Used Man Hour	Earning Hour	Efficiency
Month Total									

Table 12: Monthly Target Vs Achievement

Section Wise Monthly Production and Export Status

	Cutting section		Sewing section			Finishing Section			
Grand Total									
Total									
Date	BSL Cutting	Empty Buyer Cutting	BSL Sewing	BSL Sample sewing	Empty Buyer Sewing	BSL Finishing	Empty Buyer finishing	BSL Export	Remarks

Table13: Section Wise Monthly Production and Export Status

Daily Production Status

S L	B u y e r	C u s t o m e r / P O	S t y l e	P / E	W a s h	S h i p D a t e	O r d e r Q t y .	L i n e N o .	D a y , s C u t t i n g	T I L C u t	T I L / P / E R C V	I n p u t S t a r t D a t e	D a y , s S e w i n g	T I L S e w i n g	S e w i n g E n d D a t e	S a y , s W a s h S e n d	T I L W a s h	W a s h S e n d B a l a n c e	D a y , s W a s h R C V	T I L W a s h R C V	D a y , s F i n . R C V	T I L F i n . R C v	F i n S e n d B a l a n c e	D a y , s F i n i s h	T I L F i n i s h	F i n i s h i n g B a l a n c e	S h i p Q t y	R e m a r k s

Table 14: Daily Production Status

3.5 Summary and Conclusion

After all analysis we can get an overview about the Supply Chain Management of Best Shirts Limited. BSL is really a very good, well organized and world class garments Label and paper printing and packaging manufacturing company in Bangladesh. They are very strict in their rules and regulation because their first concern is consumers. As consumers want to get high quality products in low price they make sure that the products may reach the consumer with right quality depends on the cost. They gave a products by giving quality assurance.

Cutting, Sewing, Finishing in every sections they are strict about their reports. From their report one can easily get the idea that how much they work effectively, how much their daily, monthly production and their monthly export. Also we can get an idea about their achievement that weather they can fulfil their target or not.

3.6 Recommendation

It is very difficult to give any recommendation about the operation of Best Shirts Ltd, because I am not an efficient expert. However, so far, I understand, according to my experience and earned knowledge from my internship. I can give some suggestions that how to recover existing problems of BSL.

- Track the factory inventory levels they should install inventory control software.
- Clear and measurable team and individual's goals should be settled down.
- All departments should be well informed regarding their goal and objectives.
- It is essential to execute company vision into individual target.
- Employees should be properly trained-up to cope up with changing technologies.
- Technological Know-How should be learnt in a continuous basis.
- Job Description should be made and provided to all level of employees.

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