Report On
Evaluating Transsion Holdings' Supply Chain and Distribution Network Against High-Tech Industry Best Practices

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

BRAC Business School
BRAC University

# Declaration

It is hereby declared that

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

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**Ahmed Abir Choudhury**

Senior Lecturer, BRAC Business School

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# EXECUTIVE SUMMARY

This internship report describes the academic and professional learning outcomes gained from the internship undertaken at Ismartu Technology BD Limited that fulfills as one of the supporting companies of the smartphone brands of Transsion Holdings that include TECNO, Infinix, and itel. The internship was done in part as a partial fulfillment of the requirements for the Bachelor of Business Administration (BBA) degree program with a specialization in Finance. The report is a combination of both practical experience during the internship and an applied research study related to supply chain and distribution practices in the high-tech industry.

The main goal of the internship was to acquire hands-on experience in the real-time business operations, in particular for sales-related financial analysis, incentive calculation, data reporting, and interdepartmental coordination. During the internship time, I was actively engaged in the sale of finance-related work, such as performance analysis work support, dealer incentive reconciliation, and data validation through internal reporting systems. These responsibilities gave hands-on experience in implementing academic knowledge of finance, accounting, and analytics in a fast-paced corporate environment.

In addition to the internship documentation, this report contains a research-oriented analysis entitled "Evaluating Transsion Holdings' Supply Chain and Distribution Network Against High-Tech Industry Best Practices." The research is to determine how the supply chain and distribution practices of Transsion Holdings compare with known best practices in the global high-tech industry. A qualitative, literature-based benchmarking approach was used that was supported by organizational observations and secondary data sources. Due to restrictions of confidentiality, information of the parent company publicly available was used with the strict purpose of contextual and analytical reasons rather than direct financial evaluation of the local subsidiary.

The organizational analysis in this report focuses on Ismartu Technology BD Limited's management practices, marketing strategies, financial and accounting processes, operational systems, and the company's general position in the industry. The company's marketing strategy focuses on value-based positioning and high distribution channel coverage, supported by incentive-driven engagement from the channels. From a financial point of view, the organization provides close attention to the correct sales reporting, disciplined incentive control and analytical performance assessment. Operationally, the internal information systems are an important component of the way that the company handles its sales data and dealer performance and reporting workflows.

The research findings show that despite Transsion Holdings demonstrating a good level of distribution reach and flexibility for the emerging markets, there is room for improvement in terms of areas such as system integration, clarity of policy documentation and alignment of best practices with high tech industry for advanced supply chain optimization. In order to make improvements in areas such as operational efficiency, transparency of supply chains and ensuring sustainable value creation in the long run - some solid recommendations are made in this report based on these findings.

Overall, this paper is a comprehensive academic report which is segmented into theory and application. The theory being in business and application that has been carried out in the internship at an organization. It reflects the learning results that are achieved within the internship as well as an applied analytical evaluation that is relevant both in academic and managerial sense.

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# CHAPTER 1

INTRODUCTION AND INTERNSHIP OVERVIEW

**Student Information**

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|---|---|
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| **Major** | Finance |

**Internship Information**

| **Detail** | **Information** |
|---|---|
| **Period** | 22nd September, 2025 - 22nd December, 2025 |
| **Company Name** | Ismartu Technology BD Limited |
| **Department** | Finance (Sales) |
| **Address** | Concord Baksh Tower, 4th Floor, Plot 11/A, Road 48, Gulshan-2, Dhaka 1212 |

**Internship Company Supervisor's Information**

| **Detail** | **Information** |
|---|---|
| **Name** | Mahi Jawad |
| **Position** | Manager, Business Analytics |

## 1.1 Introduction

Internship programs are an important part of undergraduate business education, as they provide students with the opportunity to put theoretical knowledge into practice in an actual organizational setting. Students get a proper insight into the real professional world and also learn professional knowledge and skills through their practical experience during the internship period. This learning process of new professional skills is not possible through attending university lectures and doing theoretical classes alone. As a part of the Bachelor of Business Administration (BBA) program, internship completion and submission of an internship report are mandatory academic requirements.

This chapter is an overview of my internship life at Ismartu Technology BD Limited. It provides the background of the internship, objectives, scope of work, and the overall learning outcomes achieved during the internship period. The chapter is the basis of the report in terms of contexts for my practical experience, which is the basis of the organizational analysis and research-based discussion in the following chapters.

## 1.2 Background of the Internship

I completed my internship at Ismartu Technology BD Limited, an organization that supports sales, marketing, financial analysis, and the execution of operations for smartphone brands under Transsion Holdings in Bangladesh. The internship period was from 22nd September 2025 to 22nd December 2025, with the job assigned to me in the field of Financial Planning and Analysis (FP&A) functional area, and the responsibilities were very close to Sales Finance and Analytics support.

I decided to choose this organization because of the relevance to my academic concentration in Finance, and the fact that it is located in a high-growth and technology-driven industry. The internship gave me some exposure to analyzing real-time data, incentive calculation mechanisms, inter-departmental coordination, and system-based reporting practices. These experiences in particular were quite valuable since it gives an understanding of how financial analysis is applied in the dynamic corporate environment.

## 1.3 Objectives of the Internship

The main goal for my internship was to gain hands on experience in what it is like to work in the financial and analytical functions in a corporate environment. Through this experience, I tried to get a better idea of sales-related financial processes, as well as the use of financial analysis in the decision-making process for the organization.

In addition, I was able to strengthen my analytical and problem-solving skills as I was able to work with actual business data and operational systems. Another goal was to observe the process in which differents functional departments work towards organizational goals. Furthermore, the internship was also aimed to improve my professional skills such as communication, teamwork, and coordination, and time management with the aim of preparing me for entry-level professional positions in the field of finance and business analytics.

## 1.4 Scope of the Internship

The scope of my internship was to work mainly on finance-related support activities which were connected to sales operations. My responsibilities included doing some work with sales data, assisting in the calculation of incentives and rebates, validating policy-based financial logic, and supporting internal reporting requirements through company systems.

In addition to the tasks relating to finance, the internship allowed me to have exposure to marketing (specifically finance coordination) and operational workflows. This larger scope allowed me to build a holistic understanding of the role that financial analysis plays in the execution of business operations and the function of the various components.

## 1.5 Internship Responsibilities and Activities

During my internship at Ismartu Technology BD Limited, I was occupied with various finance related analytical support activities closely connected with the sales operations. Although my formal designation was aligned with financial planning and analysis it was oriented to sales finance, calculation of incentives and processing of operational data. These duties gave me hands-on experience in the ways that financial analysis can be used to improve sales performance and assist management of a business.

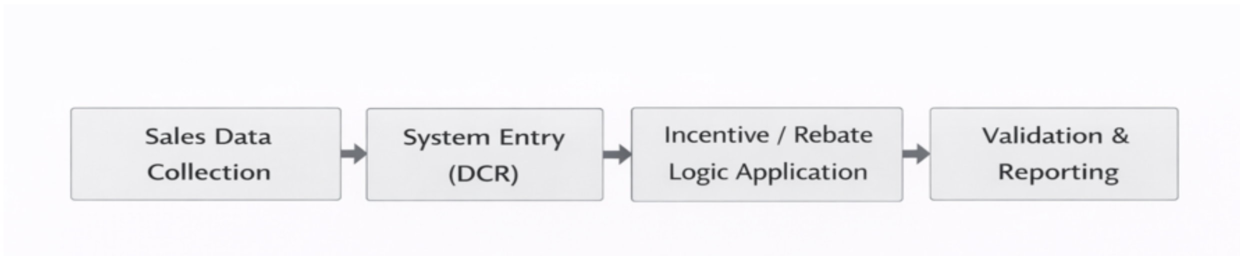


**Figure 1.1** Internship Work Process Flow

A large part of my work was with sales data from the distributors and retail channels. I helped to validate sales entries, cross check reported figures and ensure consistency in the data within the company's internal reporting systems. This process was important in ensuring that financial records were carefully kept and later used to help calculate incentives and rebates. Through these tasks I obtained an understanding of how raw sales data can be manipulated to meaningful financial information used to evaluate performance.

Another important responsibility was to support the implementation of incentive and rebate policies. I looked over policy documents to gain understanding of incentive structures and used appropriate logical rules when inputting or verifying calculations using the internal system. Such activities required a great deal of attention to detail, because incentive policies were often complex and tied directly to sales targets, product categories and dealer performance. This experience made clear the importance of accuracy and consistency in financial operations, especially in enterprises that have incentive-driven sales strategies.

Additionally, I liaised with members from different functional areas across the team including sales operations and analytics. Through this coordination, I gained an understanding of interdepartmental interactions to support business decisions and operation execution thereby to lend to my ability to understand organizational workflows.

## 1.6 Learning Outcomes of the Internship

My internship at Ismartu Technology BD Limited gave me many learning outcomes which led to my academic and professional development. One of the major results was the acquisition of proficiency in Microsoft Excel that I used extensively for data handling, validation, and analysis. I learned to effectively use functions, formulae, and structuring of data in spreadsheets to support financial calculations and reporting requirements.

Another important learning outcome related to the improvement of my computer and system handling capability. Being in touch with the company's internal reporting and data management systems for the first time demanded constant learning and adjustment. This experience helped me become more confident about using new and unfamiliar digital software, and has also helped me better understand the systems-based workflows that are often used in corporate contexts.

The internship also helped me to improve my problem solving skills. Tasks such as interpreting incentive policies, reconciling data inconsistencies and solving system-related issues required analytical thinking. Moreover, regular interaction with team members helped in improving my communication and interpersonal skills which led to better team-work, cooperation, coordination and professional communication.

## 1.7 Challenges Faced During the Internship

Like any learning experience, my internship had its problems to test my adaptability and resilience. One interesting challenge was to work with one of my colleagues who was inattentive, which sometimes affected the coordination and efficiency of tasks. Managing this situation demanded patience, some self-initiative, and the capacity of completing assigned responsibilities on their own if needed.

I also experienced technical problems including server problems and system instability. At times, internal system disruptions affected the continuity of the workflow and slowed down the rate of activity completion. These challenges made the organization realize how dependent it is on digital infrastructure and how important the stability of its systems is to its operational efficiency.

Another challenge was reviewing incentive and rebate policy documents in English which were sometimes ambiguous, inconsistent or had errors. Clarifying the intended meanings required more work and analysis, especially with regard to the application of the policies to particular cases. Furthermore, the scarcity of physical space presented modest logistic challenges that had to be adapted and adjusted.

## 1.8 Overall Assessment of the Internship Experience

Overall, my internship at Ismartu Technology BD Limited was challenging and rewarding. The mix of practical responsibilities, experience of the real world of financial operations and involvement with organisational systems delivered valuable learning that went beyond the theoretical information delivered through academic instruction. Despite the challenges encountered, the internship was extremely helpful in developing my technical, analysis, and interpersonal skills.

The experience was also in the form of better understanding of the role of finance functions to assist sales driven business models and also the contribution of analytical insights in making business decisions. From the academic viewpoint, the internship was a good starting point for the organizational and research-based analyses presented later on in this report.

## 1.9 Recommendations Based on Internship Experience

Based on my internship experience, there are a number of recommendations that can be put forward to enhance the effectiveness of operations at Ismartu Technology BD Limited. Improving the clarity and consistency of the documentation on incentive and rebate policy would result in reduced levels of confusion and increased efficiency in financial and operational activities. Clearer guidelines and some standard language can be used to support more appropriate interpretation and implementation.

Apart from ensuring smooth execution of the workflow, enhanced system stability and fewer disruptions related to the server itself, would provide additional assistance in smooth execution of the workflow. Sustaining investment in the development of systems and in the support of users is likely to improve operational reliability. Moreover, strengthening the coordination and accountability mechanisms within teams could be useful in the problem of disparity in workload distribution.

These recommendations are laid out in the context of the operational environment and strategic goals of the organization and the intent is to strengthen ongoing improvement initiatives.

The improvement of system stability and reduction of disruptions related to server would contribute a lot towards the smooth running of workflows. Operational efficiency and reliability have a high chance of increasing if the development of the system and user support is continued. Furthermore, promoting better coordination and accountability among team members may help overcome problems associated with uneven distribution of work.

These recommendations are given for continuous improvement purposes and are made in reference to the context and strategic objectives of the organization in question.

# CHAPTER 2

ORGANIZATIONAL ANALYSIS AND PRACTICES

## 2.1 Introduction

This chapter contains an elaborate organizational analysis of the host organization of the internship, Ismartu Technology BD Limited. The purpose of this chapter is to come up with a good understanding on how the organization works, how the functional departments are structured, and how the managerial, marketing, finance and operational practices help the overall performance of the business. The chapter is designed to establish the organizational and industry context required to conduct the research-based analysis in Chapter 3.

Unlike the description of the internship that we use in Chapter 1, this chapter is not concerned with individual tasks and personal experiences. Instead, it is looking at the organization from a broader managerial, functional perspective. Emphasis is laid on areas particularly relevant to business decision making which include management practices, marketing strategies, financial and accounting processes, operations management, information systems, and industry competitiveness. This way, the chapter will be analytical and will meet the academic expectations.

Special attention is paid to marketing and finance-related practices, according to the guidance given for the internship report. The chapter also makes use of existing analytical tools such as SWOT analysis, DuPont analysis and Economic Value Added (EVA) to facilitate structured analysis. Due to restrictions of confidentiality, detailed information of the financial statements at the subsidiary level was not available, therefore, publicly available information of the parent company is strictly used as a benchmark where needed.

Overall, this chapter is a bridge between the experience of the internship, and the research component of the report. Giving a broad organization overview it enables to have a more in-depth knowledge about the internal and external factors that impact on internal operation efficiency and strategic decision-making at Ismartu Technology BD Limited.

## 2.2 Overview of the Company

The Bangladeshi smartphone market is characterised by its rapid growth, high levels of competition and price sensitivity. A significant share of consumers are not attracted by high end branding but instead what they find lucrative are: affordability, durability and practical features. Ismartu's business operations are geared to react to these market conditions in terms of high volume sales strategies and far reaching distribution coverage. The organization works closely with the distributors and retail partners to ensure that products are available in urban as well as semi-urban areas that are playing a key role in the growth of smartphones.

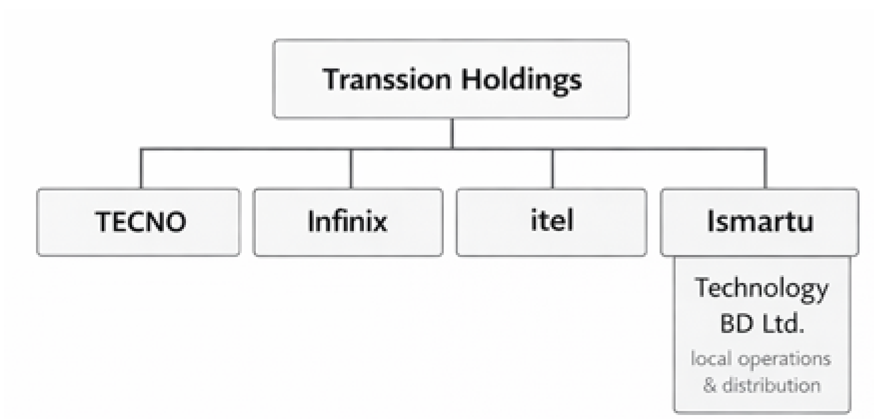


**Fig 2.1** Organizational Context of Ismartu within Transsion Holdings

From an organizational approach, Ismartu has a functional organizational structure, where the different departments, such as Sales Operations, Marketing, Finance and Accounting, Financial Planning and Analysis (FP&A), Business Analytics and Operations are coordinated. Each department has clearly defined responsibilities, but activities are very closely linked to each other. For example, marketing activities are related to sales objectives and incentive programs, whereas financial analysis is applied to budgeting, performance measures and cost control. This interdependence makes coordination and communication between different departments very important.

The organization gives a lot of emphasis to data-driven operations. Sales performance, dealer action, costs of incentives and operational results are monitored through internal reporting systems. These systems help management to monitor performance at different levels, identify trends and take action when there is an aberration of what is expected to occur. As a result, the decision making is very analytical and information based rather than being based on intuition only in the organization.

In addition to the operational role, Ismartu is a local executing platform for the strategic objectives of its parent company. While strategic direction and brand-level decisions are impacted by Transsion Holdings, Ismartu tailors these strategies to local market realities. This includes the strategy of positioning promotional intensity, incentivizing arrangements and operational priorities based on market response and competitive environment in Bangladesh.

Overall, Ismartu Technology BD Limited can be characterized as a market oriented and analytics driven organization to support the massive distribution and sales execution. Its ability to integrate sales, marketing and finance functions helps it to function effectively in the highly competitive and dynamic industry environment.

## 2.3 Management Practices

Management practices of Ismartu Technology BD Limited are structured in a way to support efficient functioning of operation system, accountability in performance and timely decision making in the competitive and fast moving business environment. Given the nature of the smartphone industry, where market conditions change quickly and where the product life cycles of the products are competitive, there is a need for good managerial coordination and analytical decision-making capability in order to maintain competitiveness. Research on high-technology firms suggests that organizations operating in such environments benefit greatly from data-driven management approaches and cross-functional coordination because these practices have helped reduce the gaps in execution and increase operational alignment (Soin, 2004).

The leadership style that is evident in the organization is one of participation and analysis where decisions pertaining to sales targets, incentive structure, and operational priorities are based upon performance data and interdepartmental input. Studies on global business networks in high tech industries emphasize the role of participative management and a high level of coordination among the functional units to achieve the responsiveness of the organization and to make the execution of the strategies efficiently (Ratajczak-Mrozek, 2012). At Ismartu Technology BD

Limited, the approach of the management to achieve this is to ensure alignment of the functions of the sales, marketing and finance that the operational decisions are feasible and aligned to the strategy.

Decision-making processes at Ismartu are mostly data-based. Sales performance measures, dealer activity reports and financial measures are routinely reviewed to determine progress towards targets. These reviews enable the management to identify some under performing regions, products or channels and take corrective actions if required. For instance, adaptations might be made to incentive schemes or concentrate on promotion according to trends seen on performance. This dependence on data allows for more objective decision-making, as well as reducing the risk of bias.

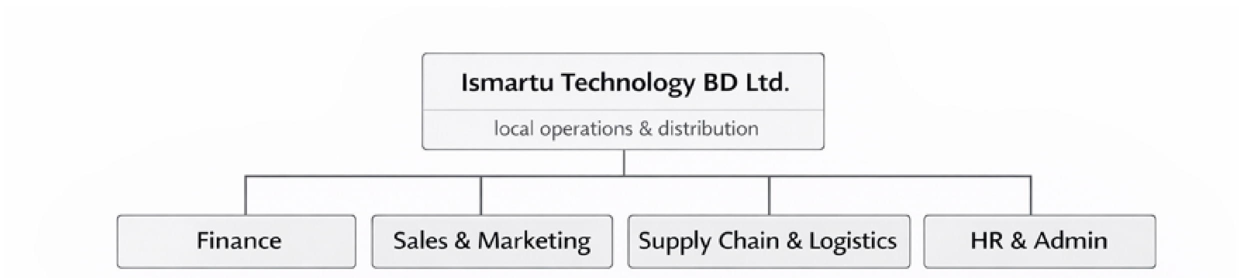


**Fig 2.2** Organizational Structure of Ismartu Technology BD Ltd

Human resource management practices within the organization emphasize on role clarity and accountability. Employees are assigned responsibilities based on functional specialisation and performance expectation is most often attached to measurable results, such as accuracy, timeliness and contribution to departmental goals. While there are not many formal training programs, the organization places heavy emphasis on the on-the-job learning where employees learn to work by executing jobs, using systems and interacting with experienced colleagues. This practical approach to learning is of particular relevance in analytical and system-dependent jobs.

Communication play important role in the effectiveness of management in Ismartu Technology BD Limited. Both formal and informal modes of communication are used for coordination of activities as well as sharing of information. Periodical meetings and digital communication platforms and internal reports provide for the flow of information from one department to another. Effective communication is especially important when new policies, incentive structures or system updates are implemented. Full understanding and proper implementation can be ensured if the instructions are properly communicated across the teams.

Control mechanisms are a crucial part of management practices. Sales activities, incentive costs, as well as operational results are logged with interior systems and reporting tools. Management can keep track of of the real time performance through these set of controls. Additionally, management can also keep an eye on the effectiveness of organizational policies on compliance. Through this close monitoring on these important metrics of the operations, any discrepancies can be detected at any moment by the management and the issues can then be rectified before things get out of control.

In addition, management practices place a lot of emphasis on performance monitoring and accountability. Regular review of the sales reports, operational measures and financial index that enables the management to take corrective actions in case of any deviation found from the set targets. Previous studies indicate that continued performance monitoring is a critical success factor of high-volume technology-driven industries since it facilitates timely intervention and decision-making (Soin, 2004). This planned approach to management is one contribution to the stability in operation and the ability of the organization to function well in a competitive market.

**2.4 Marketing Practices**

Marketing practices at Ismartu Technology BD Limited are aimed at facilitating market penetration, visibility of the brand, and sales growth in a very competitive and price-sensitive market of smartphones. The organization has primarily been relying upon channel-based marketing strategies where the distributors and retailers are central in reaching the end consumers. In high-tech and consumer electronics industries, it has been deemed important to coordinate marketing activities with distribution networks for the successful positioning of products and the maintenance of a long-term market presence. Prior studies emphasize that there exists close coordination between marketing and supply chain functions, which enhances market responsiveness and overall performance in markets that are focused on technology (Holloway, 2024).

An important aspect of the company's marketing strategy is value-based positioning. The smartphones made under the brands of Transsion Holdings are poised to offer competitive features at lower price points, which caters to the mass market consumers and not to the niche players of the high-end markets. This positioning therefore makes good sense for consumer preferences in Bangladesh where decisions are often made on purchasing a product based on price, durability and battery performance, as well as basic technological functionality. Marketing messages are thus crafted to focus on utilitarian features as opposed to sophisticated features.

Ismartu's marketing practices involves much use of channel-based marketing, with a great emphasis on distributors and retailers. In the case of the market for smartphones in Bangladesh, retailers hold a significant position in shaping the preferences of customers because a significant portion of the target market relies on the recommendations given by the physical stores for their purchases. To exploit this influence, the organization has a wide range of incentive-based promotional schemes that are directed to dealers and retailers. These incentives are present to improve the visibility of products, help attain desirable shelf locations and actively promote certain models. The creation of such schemes is undertaken in close consultation with the finance and sales people to ensure it is aligned with overarching performance objectives.

Promotional activities are another very important facet of the marketing function. These initiatives include product launch campaigns, point-of-sale branding, seasonal offering and short-term sales incentives.

Marketing campaigns are often geared towards being able to respond quickly to actions of the competition, such as the introduction of a new product in the market or aggressive price discounts by competing brands. This reactive capability makes it possible for the organization to keep itself competitive, but it is also crucial to keep an eye on promotional costs to avoid margin loss.

A big part of the company's marketing strategy is making incentive-based marketing schemes directed at distributors and retail partners. These are the incentives that are fabricated to increase the volume of sales, visibility of the product at the retail level, and also in accordance with the organizational sales requirements. Research on supply chains of consumer electronics shows that incentive-based marketing strategies are widespread in order to build up channel relationship and grow market coverage, especially in emerging markets when competition is high (Aggarwal & Singh, 2022). Although, a disciplined financial planning and careful monitoring is required for these strategies to ensure that the incentive cost does not deviate from the profitability of the organization.

Despite the organization's strengths, there are some challenges that face the marketing practices. Frequent change of incentive structures and promotional policies may cause confusion among channel partners if not properly communicated. As well, too heavy a reliance on incentive schemes can result in the lack of long term brand loyalty if not followed by regular brand messaging. These challenges draw attention to the fact that the effective coordination between marketing, finance, and operations functions should be in ensuring that marketing strategies are coherent and sustainable.

Overall, the marketing decision-making within the organization gets very much supported by sales data and a performance analytics. Sales trends, regional performance and product wise demand trends are studied to plan promotions and allocation of resources. According to academic literature, the practice of switching to data-driven marketing practices enables firms to better cope with the dynamic of the market changes and consumer needs, especially in fast-moving and high-tech businesses (Ratajczak-Mrozek, 2012). This analytical orientation helps Ismartu Technology BD Limited to make reactive changes in the marketing strategies and stay in the competitive environment in a volatile market.

Furthermore, there is a co-ordination between the marketing and finance functions in evaluating the effectiveness of promotions and incentives. Financial oversight is a process to ensure that the marketing initiatives are contributing towards both revenue growth and sustainable financial performance. According to previous studies, it is essential to have such a cross-functional collaboration in order to avoid incongruent situations between marketing ambitions and financial realities in high-technology industries (Soin, 2004). Overall, the marketing practices of the organization can be summarized as structured and performance-oriented approach that supports the strategic goals of the organization and overcomes the challenges of operating in a highly competitive smartphone market.

## 2.4.1 SWOT Analysis of Ismartu Technology BD Limited

SWOT analysis is a popular strategic tool that helps organizations to assess their internal strengths and weaknesses and external opportunities and threats. This analytical tool is very popular in the field of strategic management and the supply chain industry in understanding the position of the competition, particularly in the dynamic and technology-driven industry. Academic literature leads to the fact that SWOT analysis can be especially effective in the high-tech industries because it allows the organization to analyze its internal capabilities and external market conditions in a systematic manner (Ratajczak-Mrozek, 2012).


**Fig 2.3** SWOT Analysis Matrix of Ismartu Technology BD Ltd

In the light of Ismartu Technology BD Limited, various organizational strengths can be mentioned. One of the key strengths is the strong distribution network and close coordination with channel partners possessed by the company, catering to wide market coverage and effective product availability. In addition, the organization has the advantages of data-driven practices for decision-making and close alignment between the sales, marketing, and finance functions. Research on high-technology firms shows that such internal coordination and analytical orientation are important contributors to operational efficiency and competitive advantage (Soin, 2004).

Despite such great strengths, certain internal weaknesses are also evident. The complex incentive and rebate policy system, at times cause problems in its operations, especially when the policies are not well documented, communicated, and also followed up regularly when any changes happen to the policies. Furthermore, dependence on changing information systems can interrupt workflow for a short period of time when systems are being upgraded or adjusted. Prior studies highlight internal process complexity and system instability, which can limit operational efficiency if not sufficiently managed in high-volume industries (Aggarwal & Singh, 2022).

From an outside view, the organization is faced with a number of opportunities in the emerging market of smartphones in Bangladesh. Rising smartphone penetration and increasing number of retail networks and rising demand for low cost devices are opportunities for the market to grow further. Academic research suggests that businesses that operate in emerging markets can exploit such growth opportunities by building up their downstream distribution capacities and tailoring marketing to local market conditions (Ravishankar et al., 2021).

At the same time, the organization is in an environment that entails fierce competition and rapid technological change that are significant external threats. Frequent product launches, price competition and shifting consumer preferences keep margins and operational efficiency under strain. Studies on high-tecs industries, point out that firms need to constantly revise their strategies and supply chain practices in order to manage the nature of the competitive threats and to maintain the firm's performance over the long term. Demirdag, M., & Yildirim, M. (2022). High-tech industries: Studies on high-tech industries are focused on the fact that firms need to have constant revision on their strategy and supply chain practices to mitigate the competitive threats and also to maintain the sustainability of the firm's performance over the long term. Overall the SWOT analysis highlights the importance of leveraging the internal strengths and addressing the weaknesses and responding to external market movements proactively.

Overall, the SWOT analysis shows that while Ismartu Technology BD Limited has a high market capability and growth potential, it is important to address the internal inefficiencies and external risks so that it can maintain a long-term competitive advantage. The findings obtained from this analysis establish a basis for strategic recommendations and the basis for the overall organisational evaluation provided in this report.

## 2.5 Financial Performance and Accounting Practices

Financial performance and accounting practices are an essential element of operational control, decision-making, and long-term sustainability for Ismartu Technology BD Limited. As the organization works in a high volume and much competitive smartphone market, effective financial monitoring is an essential part of making sure that sales growth, incentive costs and operational expenditure are aligned with the profitability goals. Academic literature on supply chains of consumer electronics has highlighted the importance of having good financial oversight of the industries that the margin is sensitive to pricing strategies and incentive-based sales models (Aggarwal & Singh, 2022).

From the accounting point of view, the organization has set up internal processes of recording the sales transactions, tracking of receivables, and reconciliation of incentive and rebate-related expenses. Sales data generated from distributors and retail channels is the basis of accounting records, so the accuracy of data is of vital importance. Any inconsistency in the reporting of sales can have a direct impact on financial statements, incentive settlements and performance evaluations. As such, activities in accounting have been closely linked with operational reporting systems and checking processes.

A major accounting responsibility is the recognition and settlement of incentives and rebates that constitute a major component of sales-related costs in the smartphone industry. These types of incentives are meant to provide incentives to distributors and retailers, but they need to be watched carefully so as to not run out of money. Accounting practices, therefore, are concerned with making sure that eligibility criteria are met, with the logical implementation of policy, and with making sure timely reconciliation of claims for incentives. This makes it clear that there is importance to coordination between accounting, finance, and sales operations.

Outside the accounting system, the role of the finance function in Ismartu Technology BD Limited has a much broader analytical role. Financial analysis is used for the evaluation of the performance of sales, efficiency of the promotion expenditure and budgeting decisions. By looking at cost structures and performance trends, the finance function helps the management find a balance between the need to grow and the need to be profitable. This analytical role is especially important in a market where the pressure of competition often leads to aggressive pricing/strategies and incentives.

Although the full financial statements were not accessible due to confidentiality issues, financial practices of the organization can be conceptually evaluated based on the observable processes and implemented financial management frameworks. Regular monitoring of sales performance, incentive payouts and operational costs helps the management to review financial results and determine the variance from planned targets. Research on high-technology companies suggests that such continuous financial monitoring contribute in the corrective actions that are exercised on time and help minimize the risk of cost overruns in dynamic business environment (Soin, 2004).

### 2.5.1 Conceptual Application of DuPont Analysis

From an analytical perspective, the DuPont analysis framework is a good conceptual tool to understand the financial performance of an organization including Ismartu Technology BD Limited. DuPont analysis works by deconstructing the return on equity into components that are related to profitability, assets efficiency and financial leverage, which gives the information about what drives the financial performance. Prior studies suggest that DuPont-based evaluation is especially useful for assessing operational efficiency and financial discipline in high-volume industries, even if detailed financial data is not publicly available (Soin, 2004). In the given organization, efficient utilization of assets and management of margins are particularly relevant in the context of the scale of sales operations and the competitive pricing environment.

Profitability in the operational environment of Ismartu is affected by pricing, intensity of promotion and cost of incentives. While aggressive incentives can boost sales growth, doing this has an adverse impact on the profit margins and narrows them down. Asset efficiency is related to the capacity of sales information, inventory flows, and receivables to be controlled through internal systems. Efficient operations and timely reporting help to increase levels of asset turnover, something that is especially important in industries that deal with high volumes. Although not directly observable at the subsidiary level, financial leverage is an indication of larger organisational financing strategies related to expansion and market penetration.

According DuPont framework, increasing revenue is not the only concern of a sustainable financial performance, it is also about keeping the cost in control and making sure that the resources are being used efficiently. This view is in favor of the importance of integrating finance, operations and sales strategies.

### 2.5.2 Economic Value Added (EVA) - Conceptual Discussion

In addition to DuPont analysis, there is also the concept of Economic Value Added (EVA) that provides more information about value creation. EVA is more interested in measuring whether or not an organization is creating returns above its cost of capital, and thus, is more interested in long-term financial sustainability than short-term profitability alone. Academic research has been pointing out EVA as a useful performance measurement tool in competitive and capital-intensive industries, as it motivates managers to consider the two performance measures, operational performance and capital efficiency (Ravishankar et al., 2021). Conceptually, the implementation of EVA principles as applied to the organization highlights the need to establish a balance between aggressive sales growth, and disciplined cost and capital management.

At Ismartu Technology BD Limited, marketing campaign, incentive, and system development investments are crucial in ensuring the company's competitiveness. However, these investments need to be carefully evaluated so that the amount of returns generated is worth the cost involved. Excessive promotional expenditures or inefficient investments in the system may only take care of the increased sales volume for the short-term but are detrimental to overall economic value if the costs for such investments outweigh the benefits.

Conceptual application of EVA Evaluating strategic initiatives in the finance function beyond the short term performance metric. When the cost of capital is considered along with long-term returns, it helps the management make more informed decisions which in turn helps in sustainable value creation.

### 2.5.3 Role of Finance in Strategic Decision-Making

The finance function at Ismartu Technology BD Limited is a strategic partner of decision-making and not just an administrative unit. Setting marketing budgets, evaluation of incentive structures and operational planning are all processes that are dependent on the information provided through financial insights. Through the continuous process of performance monitoring and analytical evaluation, finance plays a role in bringing business strategies and financial sustainability together.

Substantially, the principles of accounting and Ismartu's financial performance go to show the significance of a strict financial management that is needed to support the growth oriented strategies. Combination of the above three elements of accounting namely accuracy, analysis, and evaluation in relation to strategy help the organization to run effectively in a challenging and competitive environment.

## 2.6 Operations Management and Information System Practices

Operations management at Ismartu Technology BD Limited closely relates to sales execution, financial watching and decision making based on data. As the organization is functioning in a high-volume smartphone market, effective operational coordination is mandatory in order to ensure timely reporting and accurate settlement of incentives, smooth flow of operations, etc. Operations management, therefore, focuses on process control, system utilization, and interdepartmental coordination.

A central part of operational activities is use of internal information systems for managing sales data and dealer performance and for reporting. The organization uses a centralized system called DCR (Dealer Communication and Reporting) to a great extent to collect and process information related to the sale from distributors and retail partners. This system acts as a backbone to operational reporting and facilitates a number of functional areas such as sales operations, finance and analytics.

Through the DCR system, the data from the sales is inputted, validated and compiled into standardised reports. These reports provide visibility of regional performance of sales, product-wise movements and dealers activity. The availability of real-time or near real-time data helps the management to keep a check on the performance trends and take timely decisions. From an operational point of view, this system-driven approach facilitates a higher level of transparency and a lower level of dependence on manual reporting methods.

Operations management is also about the coordination of flow of work from one department to the other. Sales operations teams work on execution and collecting information and the finance and accounting teams take this information and calculate incentives, reconciliation, and financial reporting. Marketing teams use performance insights to change promotional strategies, and analytics teams are used to offer in-depth performance evaluation. Effective coordination between these various departments is needed to ensure the flow of data of the operations and aids in decision making across the organization.

Accounting practices in the organization are very much integrated with the operational and sales-related financial activities. Accurate data collection of sales transactions, verification of incentive calculations, and reconciliation of financial data are important as to ensure transparency and reliability in financial reporting. Prior studies show how effective accounting practices can be used to assist effective supply chain as well as sales management by being a reliable source of information for planning, control and evaluation of performance (Aggarwal & Singh, 2022). Overall, the financial and accounting practices of the organisation play a structured role in the operational environment to support efficiency of operations, financial accountability and sustainable business performance in a competitive market environment.

While there are great benefits of system dependency but it also poses certain difficulties in their operation. During periods of system upgrades or redevelopment, there could be temporary disruptions to the system such as server instability or delay in processing. These disruptions can affect the continuity of the workflow as well as result in an increase in workload for employees who are required to handle the tasks under a time constraint. Challenges such as this highlight to us the importance of contingency plans and user support at times of transition in the system.

Another area of operations is the accuracy and consistency of the implementation of policy in the system. Incentive and rebate policies must be appropriately interpreted and implemented in the process of entering and validating data. Any ambiguity in the documentation of policies could lead to some complications in the operational execution and chances of errors may be increased. As a result, operations management will have to be focused on effective communication, standardized procedures, and consistent coordination with the finance and sales departments.

Overall, operation management and information system practices of Ismartu Technology BD Limited are structured and systems oriented approach. By leveraging the power of digital platforms, being able to keep processes in check and encouraging cross-functional coordination, the organization is able to operate over large scale sales operations without compromising operational efficiency in a competitive business environment.

## 2.7 Industry and Competitive Analysis

The smartphone market in Bangladesh is in a very competitive and dynamic environment with frequent product launches, fierce price wars and changing tastes of consumers. Firms operating in this sector are under constant pressure to find a way of balancing affordability, product features and efficiency of distribution in order to maintain market share. Academic research on high-technology industries underline the fact that such an environment is demanding high operational coordination and strategic agility since the competitive advantage is likely to be temporary and easily imitated (Demirdag & Yildirim, 2022).

One of the defining characteristics of the Bangladeshi smartphone business is having price-conscious consumers. A good proportion of the market does not care about the high-end specifications opting for affordability, longevity, battery life and practical features. This consumer behavior has led to firms giving focus to mid and entry level smartphone segments. Transsion Holdings brands which are backed locally by Ismartu Technology BD Limited is very strong in this segment because of the focus on providing competitive features at affordable price points.

Competition in the industry is driven by global and regional brands of smartphones that compete both on price and attempt to differentiate through features, branding and sales and after-sales support. In emerging markets such as Bangladesh, a country's distribution reach and retailer relationships are especially important in determining the outcome of competition. Prior research has shown that companies who have long-lasting and well-managed distribution networks are superior in terms of gaining market penetration and holding up their sales performance in the consumer electronics market (Ravishankar et al., 2021). This makes downstream execution of particular strategic importance in determining competitive success.

Porter's five forces analysis is a helpful paradigm to analyze the competitive structure of the smartphone business industry. Competitive rivalry is high in the industry due to the availability of different brands of products that are similar in nature and competing for the same customer segments. Buyer power is also significant, as there are many different alternatives for consumers and they are very price sensitive. Academic literature shows such conditions put an extra stress on firms to optimize the cost structure and improve the efficiency of operations (Ratajczak-Mrozek, 2012).

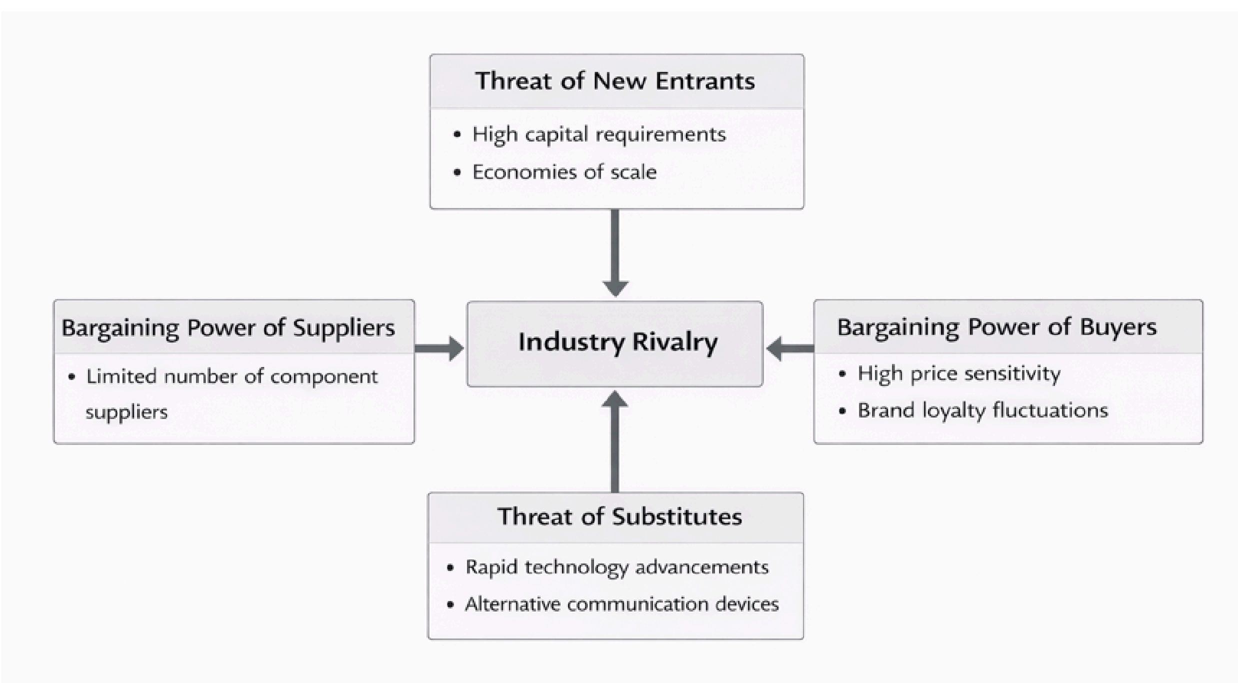


**Fig 2.4** Porter’s Five Forces Model in the High-Tech Smartphone Industry

The threat of new entrants in the market of smartphones is at a moderate level as barriers to entry in terms of capital requirements, brand recognition, and infrastructure of distribution makes it difficult for new entrants to enter the market. However, the speed of diffusion of technology and the arrangement of contracts can reduce these barriers to the adoption of technology over time. Supplier power is determined by the availability of components and availability of the components globally, and the threat of substitutes is relatively small as smartphones have become basic consumer products. Studies on high tech supply chains emphasize that the management of these competitive forces requires constant strategic alignment between supply chain capability and market strategies (Soin, 2004).

There are other external factors that will also have an effect on the dynamics of the industry. Impact on pricing and profit margins come from few factors such as supply chain disruptions, import duty and changes in currency valuation.

Advancements in technology also play a role in reducing the product life-cycle, which means that firms must constantly innovate and exercise tight cost controls. As a result of this, the need for strategic flexibility and strong risk management processes is highlighted in the smartphone sector.

Within this competitive environment, Ismartu Technology BD Limited supports the market coverage aimed strategies, incentive engagement based channels and data-based decision-making strategies. These practices allow the organization to compete well while dealing with the challenges that are associated with a fast-evolving and highly competitive industry. Overall, it appears from the industry and competitive analysis that continued performance in the smartphone industry will rely heavily on the accurate coordination of the supply chain, efficient distribution management, and strategic responsiveness to changes in the market. Firms able to combine operational efficiency and effective execution of their marketing activities are more likely to remain competitive in an environment characterized by rapid change and strong competition (Demirdag & Yildirim, 2022).

## 2.8 Summary and Conclusions

This chapter introduced a whole organizational analysis of Ismartu Technology BD Limited, which focuses on internal practice, functional, and external business environment of the organization. The different management practices, marketing strategies, finance and accounting, operational system and industry competitiveness were discussed to form a holistic idea about the functions of the organization in the smartphone industry in Bangladesh.

The analysis highlighted the fact that Ismartu is operating in a highly competitive and price-sensitive market in which efficiency, coordination and flexibility are required for sustained performance. Management practices were found to emphasize the use of data to make decisions, cross-functional coordination, and performance monitoring. These practices help in the timely implementation and assist the organization to act well in the changing condition of the market.

Marketing practices were found to be value-based positioning and channel engagement-dependent. The organization's importance on distributor and retailer incentive is testiment to the power of the channel in the purchasing decisions of consumers. Although expeditious market entry is a desirable goal, it is at the same time requiring a high degree of vigilance in the areas of financial oversight and sustainability of promotional costs. A supplementary SWOT assessment outlined strong brand support and wide distribution networks as key strengths, and significant system dependence and lack of clarity in policy as areas where policy could be improved.

From the point of view of finance and accounting, the chapter highlighted the crucial role of accurate sales reporting, incentive reconciliation, and full financial analysis in the performance of the organization. The application of DuPont analysis combined with Economic Value Added (EVA) provided empirical information regarding profitability, asset efficiency and value creation, despite the dearth of granular subsidiary-level financial information. The need for controlled financial management in a high volume corporate setting was further strengthened by these frameworks.

Operationally, the organization's reliance on information systems such as the DCR platform was found to be an important enabler of performance monitoring and reporting. While the system dependency allows a greater level of transparency and control, it also introduces operation risks when upgrading the system or disrupting the operations. Industry analysis further explained the intensity of competition and external pressures which the firms are facing while operating in the smartphone market. Overall, this chapter provided a good idea of the organizational context that Ismartu Technology BD Limited operates in.

## 2.9 Recommendations and Implications

Based on the organizational analysis carried out in this chapter, some recommendations can be suggested to improve the effectiveness of operations and long-term performance of Ismartu Technology BD Limited. More uniformity and clarity in policy documentation, especially with respect to incentive schemes and rebate schemes is one of the main suggestions. Standardized language and clearer guidelines would reduce the possibility of misinterpretation and increase efficiency, both in operational and accounting processes.

Improving stability of the system and user support is another aspect of improvement. Given the high dependence of the organization on digital platforms for sales reporting and incentive management, it would be helpful to reduce disruption to the systems and training during system upgrades to support the smooth running of the business flow. Operational risk can be reduced by the improvement of contingency planning protocols during system transition phases.

From a marketing perspective, an equilibrium between incentive-based initiatives and on-going brand building initiatives is likely to supplement long-term brand equity. While incentive mechanisms are an effective way to stimulate short-term sales, their combination with clear brand messaging and targeted digital marketing campaigns can help encourage customer loyalty and, as such, reduce reliance on promotional spend.

With regards to financial and accounting practices, constant analytical monitoring of promotional expenditures and schemes of incentives is hereby recommended. Applying value based frameworks such as EVA when evaluating large marketing or operational investments may be useful in supporting more informed decision-making and long-term value creation. Improving the coordination between finance, marketing and operations would also improve the financial discipline and strategic alignment.

The implications of this analysis are not limited to the organisation itself. Firms in the same industry and competing in competitive and high-volume markets can benefit from introducing analytical finance and structured operations management, as well as data-driven marketing practices. The findings of this chapter, therefore, contribute to an understanding of how organizations in general can deal with competitive pressure while being operationally and financially sustainable.

# CHAPTER 3

PROJECT REPORT

## Evaluating Transsion Holdings' Supply Chain and Distribution Network Against High-Tech Industry Best Practices

## 3.1 Introduction

This chapter presents the research-based analysis of internship report which aims at the supply chain and distribution network practices of Transsion Holdings in the context of high tech smartphone industry. While Chapters 1 and 2 were written recording my experience during the internship, presenting the organizational overview of Ismartu Technology BD Limited. This chapter has a more analytical and academic approach. The purpose of this chapter is to evaluate the supply chain and distribution practices of Transsion Holdings vis-a-vis the best practices in high tech industries.

The smartphone industry is part of the bigger industry of high technology in which high rates of innovation, short product life cycles and high levels of competition represent significant challenges to organizations. In such environments, notions of effective supply chain management and well structured distribution networks have been widely recognised to be important sources of competitive advantage. It is suggested in some academic research that the high-tech firms require to be focused on coordination, integration, and operational efficiency so that they can effectively respond to changing market conditions and consumer demand (Soin, 2004; Ratajczak-Mrozek, 2012).

Transsion Holdings has established a strong foothold in emerging markets with localized strategy, wide distribution and value-based products. Its success in markets such as Bangladesh is what makes it a case of relevance in order to know how high tech strategies of supply chain and distribution are implemented. The current chapter aims to examine the operation practices of

Transsion using a comparative approach, establishing both the consonance with established best practices in the industry and highlighting possible deficiencies and areas for improvement.

Supply chain and distribution efficacy take on increased importance in the context of emerging markets, where infrastructural limitations and broken retail systems create extraordinary added complexity. Prior scholarship emphasises on how the entities operating within the consumer electronics sector must balance the supply chain strategies and distribution capacities to protect the availability of product and punctuality in market penetration (Aggarwal & Singh, 2022). Accordingly the study of Transsion Holdings supply chain and distribution network provides valuable information on how high tech companies solve operational issues and maintain competitive market advantage in the face of dynamic and changing market conditions.

## 3.1.1 Background of the Study

Existing literature brings to the limelight the importance of supply chain integration and distribution efficiency as key factors that influence organizational performance in high technology industries. Companies that operate in such sectors are faced with complex networks of suppliers, manufacturers, distributors, and retailers while dealing with rapid technological changes and evolving wants of consumers. Empirical studies of global business networks promoted the idea that good coordination between supply chain participants provides high flexibility and reduces uncertainty within high tech ecosystems (Ratajczak-Mrozek, 2012).

Furthermore, investigations of supply chains in the consumer electronics industry show that the downstream distribution has a strong impact on success in the market in emerging economies. Efficient distribution networks enable wider coverage of the market, faster availability of products and higher responsiveness to the localized demand patterns (Ravishankar et al., 2021). These insights are the foundation for the theoretical rationale used for the examination of supply chain and distribution practices of Transsion holdings against industry benchmarks.

Transsion holdings operational model is highly focussed on effective downstream distribution and localized market execution. An expansive distribution base is facilitated with subsidiaries and local partners, particularly in emerging economies. Observational data obtained from my internship at Ismartu Technology BD Limited identified salient practices on sales reporting, incentive-based channel management, and operations and finance coordination that collectively enhance the distribution efficiency. These observations form another motivation for the focus of this research chapter.

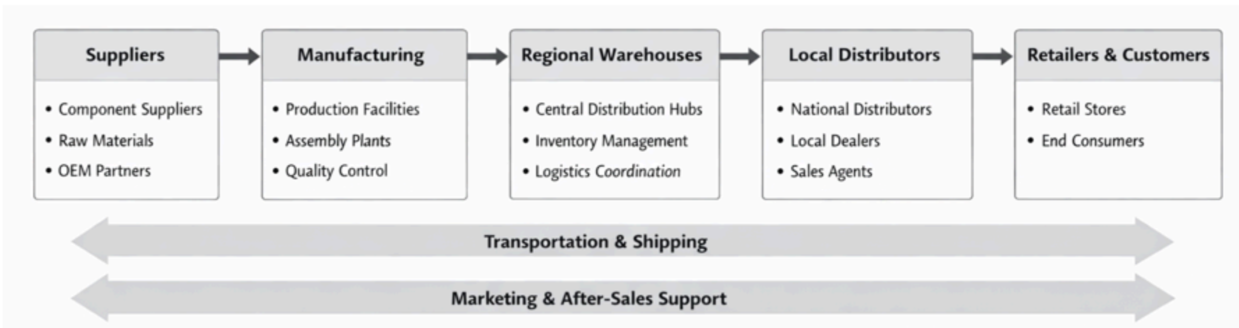


**Fig 3.1** Supply Chain and Distribution Network of Transsion Holdings

The research builds on contemporary academic research related to supply chain integration and distribution network design and high technology industry practices. By comparing Transsion Holdigs observed and documented practices with known theoretical frameworks and industry benchmarks, the study is aimed to foster a better understanding of high technology supply chain operations in the context of emerging markets.

## 3.2 Research Objectives and Research Questions

This research aims to assess the practices of Transsion Holdings in terms of its supply chain and distribution network in the high technology smartphone industry. The degree to which these practices conform to established industry best practices is investigated, and the places where they might be improved are identified. Using a comparative and analytical approach, the research attempts to bridge theoretical paradigms about supply chain management and empirical organizational practices that were witnessed during the internship.

The aim of the present study, therefore, is to ascertain the effectiveness of the supply chain and distribution policies of the Transsion Holdings in a bid to support the operational effectiveness and market competitiveness in emerging markets such as Bangladesh. This objective expresses the growing importance of optimized supply chain management in high-tech industries which display rapid technological change and high competition and have the requirement for agile and well-coordinated operation.

In addition to the primary objective, there are a number of secondary objectives that are used to guide the scope of the study. One objective is to study the important elements of the supply chain management practices that have been generally accepted as the best practices in the high tech industry, including integration, sharing information, responsiveness and coordination. Another objective is to examine the structure and function of distribution networks in ensuring the availability of products and market coverage in markets where price and infrastructure are sensitive. The other objective of the study is to investigate the role that financial system and operational system have in supporting supply chain decision-making and performance monitoring.

Based on these objectives, the research aims at answering the following research questions:

The first research question is directed towards getting an understanding of the nature of the supply chain practices of Transsion holdings. It raises the question of the degree of supplier influence on how the company designs and manages its supply chain to facilitate high volume production, efficient distribution and market responsiveness in emerging economies. This question is an effort to grasp the whole structure and strategic orientation of Transsion's supply chain operations.

The second research question is the effectiveness of Transsion holdings distribution network. It talks about the organization and management of the distribution channels in order to cover the market widely, meet availability of products on time, and coordinate with the downstream partners such as distributors and retailers. This question becomes particularly important in the case of Bangladesh as one of the determining factors of the success of the market is its efficiency in distribution.

The third research questions deals with the best industry practices. It explores to what extent Transsion holdings supply chain and distribution strategies are aligned with best practices set in academic literature and high-tech industry best practices. This line of inquiry supports a comparative evaluation that simultaneously helps to explain the strengths and possible deficiencies of practices in question.

Finally, the fourth research question is considering the opportunities for improvement. It asks the question of what strategic/operational adjustments can be made to improve supply chain integration and efficiency of distribution and long-term sustainability for Transsion Holdings. The research can then go beyond descriptive analysis and contribute practically and make recommendations resolving this question.

Together these objectives and research questions provide a clear and structured framework for the analysis presented in the rest of this chapter. They ensure that the research is focused, relevant and consistent with academic requirements and practical organization considerations.

## 3.3 Research Methodology

Research methodology is the systematic approach followed in order to gather, analyze, and interpret the data to achieve the research objectives and answer the research questions. This section explains the research design, approach, data sources, and analytical techniques used in this research. A clear explanation of methodology is necessary to establish the academic credibility and reliability of the research results.

Given the nature of the study and limitations attached to the availability of data, this research uses the qualitative and descriptive research design. The purpose of the study is not to actually test any hypothesis by using statistical modeling, but rather to assess supply chain and distribution practices by comparing the observed and documented organizational practices with established best practices found in the academic and industry literature. Such an approach is suitable for exploratory research when the depth of understanding is more important than the generalization to numbers.

### 3.3.1 Research Design and Approach

The research is based on a qualitative benchmarking approach, which is based on comparing Transsion Holdings' supply chain and distribution practices with recognized best practices in the high-tech industry. This design offers for organized evaluation of alignment level between the company's practices and theoretical frameworks and industry standards. Qualitative research is particularly suitable for research about complex processes in organizations such as integration and coordination of the supply chain and distribution management which are difficult to measure accurately.

A descriptive research approach is also used in trying to give a careful explanation of existing practices without endeavoring to manipulate variables and create causal relationships. The goal becomes to describe, analyze, and interpret supply chain and distribution strategies as they are today, as opposed to forecasting results or experimenting with cause and effect.

### 3.3.2 Sources of Data

The research is based mainly on secondary sources of data and has been supplemented by the understanding gained from the internship experience. Secondary information was gathered from academic journals, industry reports, corporate reports, and information made publicly available in relation to Transsion Holdings. These sources are used for theoretical foundations, industry benchmark and understanding to conduct comparative analysis.

Due to confidentiality limitations, access to internal financial statements and proprietary supply chain information of Ismartu Technology BD Limited was not available. As a result, the information made available to the public by Shenzhen Transsion Holdings Co., Ltd. was used strictly in a context and benchmarking way. This ensures that the analysis is ethical and considers the requirements of confidentiality in the organization.

In addition to the documentary sources, observations made during the internship were taken into use for the improvement of the contextual understanding. These observations have not been treated as primary empirical data but they were used to support the interpretation and discussion where relevant. While remaining academically rigorous, such a combination of secondary data and first hand knowledge heightens the practical value of the study.

### 3.3.3 Data Analysis Techniques

The comparative and thematic approach was applied for the analysis. Key themes that conflict with supply chain management and distribution networks, such as integration, responsiveness, coordination and efficiency were identified from literature. These themes were then used as benchmarks by which to evaluate the practices of Transsion Holdings.

Each practice was analyzed with respect to best practice principles commonly used in high tech supply chain literature. Similarities were discovered as areas of alignment and deviations were considered potential gaps or improvement possibilities. This kind of structured comparison enables clear and logical evaluation of the practices of the organization, without requiring the use of the numerical.

### 3.3.4 Ethical Considerations

Ethical considerations given due importance at all stages of research process. No confidential or proprietary information was disclosed by this report. All the organizational references were made from public data or general observations, which do not leak the organizational privacy. Academic sources were appropriately acknowledged by the use of in-text citations and references according to the guidelines of the 7th edition of the APA.

The research was conducted with the spirit of academic learning and constructive analysis, but not organizational evaluation and criticism. This ethical position is to ensure that the findings are brought out objectively and responsibly.

### 3.3.5 Limitations of the Study

Like any research study, this research is not without certain limitations. The major limitation is that there is no access to detailed information of the internal supply chain and financial information which limits the depth of quantitative analysis. As a result, the study is more qualitative interpretation and benchmarking compared to the evaluation of performance in terms of numbers.

The use of secondary sources of data, which cannot reflect the operational changes and internal strategic decision made recently, is another drawback. In addition, observations from the experience of the internship are context-specific and may not reflect all aspects of the global business operations of Transsion Holdings.

Despite these limitations, the research provides valuable insights by bringing together academic theory and knowledge based on practical understanding. The results are still applicable to the study of supply chain and distribution practices in high-tech industries, especially in emerging market situations.

## 3.4 Findings and Analysis

This section gives the results of the study on the basis of comparative analysis between the best practices in high-tech supply chain and distribution management on the one hand and the observed and documented practices of Transsion Holdings on the other hand. The structure of the analysis is based on key themes regularly discussed in the supply chain literature such as supply chain integration, efficiency of the distribution network, use of information systems and the ability to react to market dynamics. These themes provide a systematic framework for evaluating organizational practices and what practices are areas of congruence and improvement.

### 3.4.1 Supply Chain Integration and Coordination

One of the best practices in high tech supply chain management is end to end integration between suppliers, manufacturers, distributors, and retailers. Integrated supply chains enable organizations to effectively share information, reduce lead time, and quickly adapt to market demand changes. Academic literature highlights that high tech firms that are able to successfully coordinate across supply chain partners are better able to deal with uncertainty and hold a competitive edge.

The results indicate that Transsion Holdings exhibit moderate to strong degree of downstream integration particularly in the coordination with distributors and retailers in the emerging markets. Through local supporting entities such as Ismartu Technology BD Limited, Transsion enjoys good relationships with channel partners and closely monitors the performance of sales with their structured reporting systems. This level of coordination guarantees the efficient execution of the market and an increase in responsiveness of the distribution level.

However, the analysis also shows that the supply chain integration is more operationally rather than strategically integrated. While sales and distribution data is closely monitored, there is not a lot of evidence of deeper integration across upstream supply chain activities such as supplier collaboration or advanced demand forecasting. This would consequently mean that there is an opportunity for Transsion to improve supply chain integration by strengthening the sharing of information and strategic coordination across the entire value chain.

### 3.4.2 Distribution Network Efficiency

Efficient distribution networks are a key determinant for high-technology firms operating in markets where the infrastructure is spatially dispersed and poor. Best practices focus on extensive coverage, channel architecture flexibility and strong downstream partnerships. Companies that have successfully combined centralized control with flexibility in operations on the ground are more likely to gain distribution efficiency in emerging markets.

The results highlight that Transsion Holdings has developed a strong and large distribution network and this is a key competitive advantage. The firm has a strong presence in urban, semi-urban and rural markets, thus having a wide base of consumers. Incentive - driven channel management also provides further engagement with retailers and motivates distributors to ensure the availability and promotion of the product.

Notwithstanding these benefits, the analysis reveals many potential efficiency issues caused by too great a focus on incentives. Although incentives can be used to stimulate short-term increases in sales, they can create operational complexity and administrative burdens if not wisely used. Moreover, changing incentive policies may cause confusion among channel partners and thus reduce the efficient distribution. In order to sustain efficiency in the long run, the outcomes demonstrates the need for comprehensible policy frameworks and improved handling of the incentive schemes.

### 3.4.3 Role of Information Systems in Supply Chain Performance

Information systems are a major component of the supply chain management today by helping in the acquisition of real-time data, performance monitoring and decision support. To foster operational transparency and collaboration, best practices in high-technology sectors include system reliability and data accuracy as well as cross-functional collaboration.

The analysis shows that Transsion Holdings places high importance in the system based reporting and monitoring, particularly at the distribution and sales level. Internal platforms such as DCR system help in centralised collection of data and help management to track performance from region to region and channel to channel. This system-driven approach helps in improving visibility and in taking necessary decisions on time.

However, results have been shown, that heavy system dependency entails operational risk. System instability or transitional issues during system upgrades can lead to pauses to the work flow and delays in reporting processes. This suggests that whilst Transsion's reliance on information systems is also in line with best practices, further investment in system resilience, user training and contingency planning would improve overall supply chain performance.

### 3.4.4 Responsiveness and Market Adaptability

Responsiveness is a major characteristic of successful high-tech supply chains. Firms need to be able to quickly adjust to the changes in the demand by the consumers, actions of the competitor and technological developments. Best practices geared towards agility, flexibility, and rapid decision-making with the help of data analytics.

The results show Transsion Holdings is highly responsive as shown at the market execution level. The possibility of modifying the incentive structures, promotional focus, and distribution focuses allows the company to respond appropriately to the pressures of competition and market changes. This flexibility is necessary as the preference of the customer base and competition dynamic in emerging markets shifts very fast.

Nevertheless, the analysis alludes to the idea that responsiveness is a reactive rather than predictive concept. While the organization is quick to respond to the changes taking place in the market, there is scanty evidence of advanced predictive analytics or proactive demand planning. Reducing dependence on reactive adjustments and getting more strategic responsiveness can be accomplished by using more forward-looking analytical techniques.

### 3.4.5 Alignment with High-Tech Industry Best Practices

Holistically, the findings indicate that Transsion Holdings is partially in line with the best practices of the high-tech industry in supply chain and distribution management. Strong downstream integration, comprehensive coverage of distribution, and monitoring system are indicators of conformity to the accepted principles. At the same time, there are still gaps with regards to areas such as upstream integration, policy standardization, and advanced analytics.

These findings show that Transsion's supply chain strategy is uniquely well-suited to high volume and price-sensitive markets, but that it has room for improvement in further integrating and investing in supply chain capabilities. In the long run, closing these gaps would make industry more competitive, less prone to operation risk and more efficient.

## 3.5 Managerial Implications

The outcomes of this study have several important managerial implications for organizations that work in the high-tech smartphone industry, especially those that target emerging markets. For Transsion Holdings, the analysis highlights the need to incorporate the supply chain outside the downstream distribution activities. While current practices show effective coordination with distributors and retailers, managers might benefit from increased levels of backward integration by creating more intimate relationships with suppliers and manufacturing partners. Improved information sharing and coordination throughout the supply chain could lead to improved accuracy of demand forecasting and reduced operational uncertainty.

Another important managerial implication is that of the management of the distribution network. The findings show that large coverage of distribution is a huge competitive edge for Transsion. Nonetheless, managers should take into account the advantages of incentive-based policies compared with policy standardization and communication. Improved clarity and consistency of policies would result in reduced administrative complexity and improved operational efficiencies, particularly in large scale distribution systems that include multiple channel partners.

The results also illustrate the strategic role of information systems in supporting the performance of the supply chain. Managers should understand that system reliability and user readiness are as important as system functionality. Investments in user education, contingency planning and system resiliency help to minimize interruptions during system upgrades and ensure business continuity. By considering information systems as strategic assets and not just an operational tool, management can complement transparency and decision making based on data.

From a macro perspective, one of the implications of the research is that supply chain managers need to have a forward-looking approach. While the ability to adapt to market changes is an advantage, more proactive planning and predictive analytics can give a further boost to competitiveness. These are managerial implications that highlight the need for constant improvement and strategic alignment in the area of supply chain and distribution management.

## 3.6 Recommendations

Based on the findings and analysis several recommendations are made to improve supply chain and distribution practices at Transsion Holdings. First, the company should improve integration across the supply chain by improving their collaboration with both their upstream and downstream partners. Establishing standard data interchange and planning procedures might improve alignment and remove inefficiencies.

Second, the company should improve policy documentation and communication. Clearer incentive and rebate policy, expressed in a standardized and clear language, would reduce the confusion in the operational teams and channel partners, thereby simplifying the implementation of incentives and reducing the administrative burden.

Third, Transsion Holdings should consider investing in advanced analytical capabilities for the purposes of supporting predictive decision-making. Integrating demand forecasting tools with performance analytics would allow for a move from reactive to proactive market responses and would bring benefits in planning inventories, controlling costs, and long term strategic planning.

Lastly, it is recommended that investment does continue in user support and stability of the system. Improving system infrastructure and ensuring proper training at transitions between system operations would ensure minimal disruption and enhance the operational reliability. These recommendations are geared towards sustainable growth and operational efficiencies and value creation on a long-term basis.

## 3.7 Conclusion of the Study

This research chapter assessed the supply chain and distribution network practices of Transsion Holdings in the context of the high tech industry of smart phones. Using a qualitative benchmarking methodology the study compared what was happening in the organizations with current good practice in the industry to identify areas of concurrence and improvement.

The results reveal that Transsion Holdings has good integration downstream, good distribution coverage and good monitoring systems based on its system, all of which play a decisive role in its success in new markets. At the same time there are opportunities to increase upstream integration, policy standardization and predictive analytical capabilities. By fixing these problems, there may be more opportunities to increase long-term competitiveness and supply chain efficiency.

Overall, the research proves that proper supply chain and distribution management is one of the most important determinants of success in high-tech industries. The knowledge resulted from this research is a part of academics and managers in a decision-making process. When taken in conjunction with the internship experience and organizational analysis included in prior chapters, this research provides a complete evaluation of operational practices in a dynamic business environment.

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# Appendix

### Redacted Offer Letter

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**Offer of Employment**

Dear **Mr. Md Shafin Ahmed**,

With reference to your application and subsequent interview, we are pleased to confirm your selection for the position of **Intern** in **Finance Department** at **Ismartu Technology BD Limited.**

Terms and Conditions as below, will apply upon your acceptance of this offer.

1. Job Position: **Intern**
2. Department: **Finance**
3. Commencement Date: **$22^{2d}$ September 2025**
4. The internship period shall be for **3 (three) months**, from 22/09/2025 to 22/12/2025, and may be extended for an additional 3 months based on performance and management discretion.
5. Working Location: **Corporate Office**

**Ismartu Technology BD Limited**
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