Report On **DANYS Knitwear Limited**

Practices of Merchandising, Commercial, Operation, Human Resource & Accounts

By

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

Executive Development Center, BIGD
Brac University
March 2026

Declaration

It is hereby 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 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 have acknowledged all main sources of help.

Student's Full Name & Signature:

Md. Nayem Shikder
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Academic Supervisor's Full Name & Signature:

Proloy Barua, Ph.D.

Research Fellow

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Letter of Transmittal

Proloy Barua, Ph.D.

Research Fellow,

BIGD, Brac University

66 Mohakhali, Dhaka-1212

Subject: Submission of Internship Report

Dear Sir,

This is my pleasure to submit my internship report based on my internship experience at Danys Knitwear Limited (Mahbub Group). This report has been prepared as a part of academic requirements for completing the PGD-KIM program.

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

I trust that the report will meet the desires.

Sincerely yours,

____

Md Nayem Shikder

1000055566

Executive Development Center, BIGD

Brac University

February, 10th ,2026

Non-Disclosure Agreement

Danys Knitwear Limited (Mahbub Group) as the First Party and the undersigned student at Executive Development Centre (EDC), BRAC Institute of Governance and Development (BIGD), BRAC University as the Second Party have made and entered into this agreement. The First Party has permitted the Second Party to complete a three-month internship as part of the requirements for the Post Graduate Diploma in Knitwear Industry Management (PGD-KIM). The Second Party will be able to collaborate closely with company executives and gain access to official data and information. The Second Party will write an internship report based on work experience and data and information gathered during the internship. The Second Party will make use of a wide range of facts and information.

Student's Full Name & Signature:

____

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1000055566

Industry Supervisor's Full Name & Signature:

____

Md. Shahriar Hasan FCGA
Head of Accounts & Finance
Mahbub Group of Industries

Acknowledgement

First of all, I express my sincere gratitude to the Almighty Allah for granting me the strength and opportunity to complete this internship report successfully.

I would like to convey my heartfelt thanks to the management of **Danys Knitwear Ltd.**, a concern of **Mahbub Group**, for allowing me to complete my internship in such a well-established organization. The practical exposure and professional environment greatly enhanced my understanding of the Ready-Made Garments (RMG) industry.

I would like to express my deepest gratitude and sincere appreciation to my respected academic supervisor, **Dr. Proloy Barua**, Research Fellow, for his continuous guidance, constructive suggestions, encouragement, and valuable feedback in preparing this report. His academic supervision and direction played a vital role in the successful completion of this internship report.

I am especially grateful to the departmental heads and officials of Marketing & Merchandising, Commercial, Operations, Finance, Accounts & Audit, and Human Resources for their valuable guidance, supervision, and continuous support throughout my internship period. Their practical insights and cooperation helped me gain real-life knowledge beyond academic learning.

Finally, I extend my thanks to all faculty members and well-wishers who supported me directly or indirectly in completing this study.

Md. Nayem Shikder
Manager, Finance and Accounts
Danys Knitwear Ltd.

Executive Summary

This internship report presents a comprehensive overview of my practical learning experience at **Danys Knitwear Ltd.**, a concern of **Mahbub Group**, located in Shurabari, Kashimpur, Gazipur. The organization is a growing knitwear manufacturing company specializing in the production of baby, children's, women's, and men's knit garments, along with services such as knitting, printing, and sewing. With a workforce of approximately 2,000 employees, the company plays a significant role in the Ready-Made Garments (RMG) sector of Bangladesh and maintains business relationships with reputed international buyers.

The primary objective of this internship was to bridge the gap between theoretical knowledge and practical application in the industrial environment. During the internship program, I gained hands-on experience across five key departments: Marketing & Merchandising, Commercial, Operations (Production), Finance, Accounts & Audit, and Human Resources. Each department plays a vital role in ensuring smooth business operations and achieving organizational goals.

In the Marketing & Merchandising department, I observed buyer communication, costing, order development, and production planning processes. In the Commercial department, I learned about export-import documentation, L/C handling, customs procedures, and shipment management. Within the Operations department, I gained knowledge about production planning, line balancing, quality control, and efficiency management. In the Finance, Accounts & Audit department, I worked with cost sheet preparation, budgeting, payroll management, financial reporting, and compliance procedures. In the Human Resources department, I observed recruitment, training, attendance management, and labor law compliance practices.

The report also highlights the interrelationship among these five departments. Effective coordination among them ensures timely production, quality maintenance, cost control, compliance, and successful export operations. Any weakness in one department directly affects the overall organizational performance.

Overall, this internship provided valuable exposure to the operational and financial structure of a modern knitwear manufacturing company. It enhanced my professional skills, analytical ability, communication competence, and practical understanding of the RMG industry. The knowledge and experience gained from this internship will contribute significantly to my future career development in the field of Finance and Accounts.

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List of Acronyms

IE	Industrial Engineering
TNA	Time and Action
ERP	Enterprise Resource Planning
BOM	Bill of Materials
CM	Cut and Make
PP	Pre-Production
L/C	Letter of Credit
B/L	Bill of Lading
UD	Utilization Declaration
HS Code	Harmonized System Code
SMV	Standard Minute Value
WIP	Work-in-Progress
PPC	Production Planning and Control

Glossary

RMG (Ready-Made Garments)	Clothing products manufactured in factories and ready for sale without further tailoring.
CM (Cost of Manufacturing)	Total cost incurred to produce a garment, including materials, labor, and overheads.
FOB (Free on Board)	Export pricing term where the seller pays for delivery of goods to the port and loading onto the ship; buyer pays freight and insurance.
SMV (Standard Minute Value)	Time required to complete a specific task or operation in garment production, used for labor costing and efficiency measurement.
Lead Time	Total time from receiving an order to delivering the finished goods to the buyer.
MOQ (Minimum Order Quantity)	The smallest quantity of a product a supplier or manufacturer is willing to produce or sell.
Bulk Production	Large-scale manufacturing of garments based on confirmed buyer orders.

Chapter 1

About Organization

1.1 Overview of the Industry

The name of my organization is Danys Knitwear Ltd, a concern of Mahbub Group. The organization was officially established in 2024 and has since grown into a significant player within the sector. Its primary manufacturing and administrative operations are strategically located in Shurabari, Kashimpur, Gazipur City Corporation, providing the company with a strong operational presence across Kashimpur, Gazipur. To sustain its large-scale operations, the company currently employs a total of 2000 personnel, a workforce that is instrumental in maintaining the company’s competitive edge (Danys Knitwear Limited, 2024a).In terms of output, the company offers a diverse portfolio of products and services, primarily focusing on the production of Kids, Ladies and Men’s all kind of knit items and specialized services such as Knitting dying, printing, Feed, Argo, Trading, School, Madrasha, dairy enterprise. Nearly 80% of clothing is produced for Women in consideration, while the remaining 20% is made for children and men. The organization’s commitment to quality has allowed it to secure long-term partnerships with major global and domestic clients, including Lager, Lidl, Takko, Max, RNA resource (Danys Knitwear Limited, 2024b).

1.2 Vision & Mission

Table 1: Vision and Mission of Danys Knitwear Limited

Vision of the industry	Mission of the industry
To become a globally recognized knitwear manufacturer known for excellence in quality, innovation, sustainability, and compliance, establishing Danys Knitwear Ltd. as a trusted partner in the international apparel market.	To manufacture and deliver high-quality knitwear products by ensuring customer satisfaction, ethical business practices, sustainable operations, and continuous improvement, while contributing to the growth of Mahbub Group and the national economy.

1.3 Goals & Objectives

Table 2: Goals and Objectives of Danys Knitwear Limited

Goals of the industry	Specific Objective of the Industry
The primary goal of Danys Knitwear Ltd. is to achieve sustainable growth and long-term profitability by producing premium knitwear products, maintaining international standards, and strengthening its position in the global garment industry.	Danys Knitwear Ltd. has set specific objectives with clearly defined time frames to ensure structured growth and competitiveness. By December 2026, the company aims to maintain a defect rate below 2%, achieve at least 95% buyer satisfaction, ensure 100% compliance with labor, safety, and environmental standards, increase production efficiency by 10%, reduce waste by 8%, provide a minimum of two training programs per employee, and achieve a 98% on-time delivery rate. By December 2028, the company plans to complete technological modernization by installing advanced knitting and finishing machinery and increase overall production capacity by 20%. By December 2030, it aims to expand production capacity by 30%, reduce water and energy consumption by 20%, obtain internationally recognized sustainability certifications, lower per-unit production costs by 15%, increase net profit margins by 5%, introduce at least three new knitwear product categories, and enter at least two new international export markets while securing long-term agreements with key global buyers. Looking further ahead, by December 2033, Danys Knitwear Ltd. aims to become a preferred supplier for at least five internationally recognized apparel brands and maintain steady annual revenue growth of 8–12%. By December 2035, the company intends to reduce its carbon footprint by 30%, create at least 500 additional employment opportunities, increase export earnings by 40%, and strengthen its contribution to the overall growth and long-term financial sustainability of its parent organization.

1.4 Organizational structure, Organogram, Branches and Departments

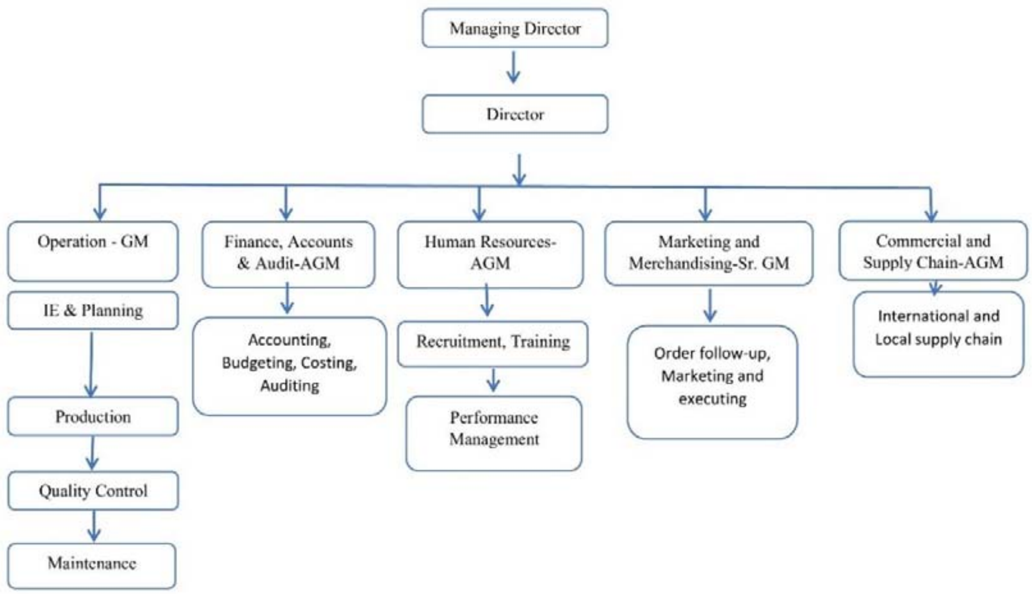

Figure 1: Organigram of Danys Knitwear Limited

1.5 Products/services produced by the industry

In 2025, the industry manufactured a diverse and comprehensive range of apparel, achieving a total production volume of 11 million pieces across four key demographic categories. The largest segment was women's wear, which accounted for 3.3 million pieces and included t-shirts, polo shirts, tops, tunics, and leggings. Both the men's and children's categories followed closely, contributing 2.75 million pieces each. The men's collection focused on everyday comfort with t-shirts, polo shirts, sweatshirts, hoodies, and joggers, while the children's line featured t-shirts, polo shirts, hoodies, sweatshirts, and pajama sets. Finally, the baby products division accounted for 2.2 million pieces, offering essential infant wear such as rompers, bodysuits (onesies), t-shirts, pajama sets, and leggings.

Table 3: List of products and services produced

Products produced by the industry	Services produced by the industry
Names of Baby Products 1. Baby Romper 2. Baby Bodysuit (Onesie) 3. Baby T-Shirt 4. Baby Pajama Set 5. Baby Leggings **Names of Children Products** 1. Children's T-Shirt 2. Children's Polo Shirt 3. Children's Hoodie 4. Children's Sweatshirt 5. Children's Pajama Set **Names of Women Products** 1. Women's T-Shirt 2. Women's Polo Shirt 3. Women's Top 4. Women's Tunic 5. Women's Leggings **Names of Men Products** 1. Men's T-Shirt 2. Men's Polo Shirt 3. Men's Sweatshirt 4. Men's Hoodie 5. Men's Joggers	1. Knitting 2. Printing 3. Sewing 4. Cutting 5. Finishing

Chapter2

Description about task accomplishment

This chapter which outlines the scope and execution of tasks accomplished during my industrial training program. During this internship program it was observed that the training was designed to ensure comprehensive practical learning across the essential functional areas relevant to mid-level management in the garments industry. In this regard Danys Knitwear Ltd has numerous departments which provided widespread opportunities for in-depth learning.

Among the various departments I worked closely with eight selected departments chosen based on their relevance to developing the knowledge and skills required for future leadership roles. The following section presents a breakdown of these departments along with the duration of my engagement in each.

Table 4: Task Accomplishments at a Glance

Department	Days Spent	Key Contact(s) met and designation	Name of the Industry
Marketing and Merchandising	17	Hasan Jamil (Sr. GM)	Danys Knitwear Limited
Commercial	12	Md. Reaz uddin (AGM)	Danys Knitwear Limited
Operation	16	Abul Bashar (GM)	Danys Knitwear Limited
Finance, Accounts and Audit	12	Md. Shahriar Hasan (AGM)	Danys Knitwear Limited
Human resource	15	Md. Atiqur Rahman (AGM)	Danys Knitwear Limited
Total	72	—	

2.1 Internship Work Description by Departments

2.1.1 Marketing & Merchandising Department

This department manages the complete order lifecycle from initial sampling to final shipment by utilizing a Time and Action (TNA) calendar and ERP software. Operationally, merchandisers calculate fabric consumption, prepare Bill of Materials (BOM) sheets, and finalize detailed product costing that includes Cut & Make (CM), wash, print, and overhead expenses. Their daily procedures also involve following up on fabric booking and accessory sourcing, as well as securing critical buyer approvals for lab-dips and pre-production (PP) samples before bulk manufacturing can begin.

2.1.2 Commercial Department

The Commercial team handles all customs and imports clearances, coordinating continuously with customs authorities and freight forwarders to ensure raw materials like yarn, dyes, and chemicals arrive on time for production. Their daily operations revolve around processing and monitoring Letter of Credit (L/C) documents through banking portals to ensure all clauses are met and discrepancies are avoided. Additionally, they prepare and submit technical export documentation, such as Proforma Invoices, Bills of Lading (B/L), and Utilization Declarations (UD), while also calculating export incentives and duty drawbacks.

2.1.3 Operation Department (Production & Planning)

This department executes the physical manufacturing process by designing line layouts, calculating Standard Minute Values (SMV) for garment operations, and allocating manpower to perfectly balance the production lines. On the factory floor, managers actively track daily production against target goals, closely measuring efficiency percentages, rejection rates, and Work-in-Progress (WIP). To maintain smooth operations, they apply lean manufacturing techniques like 5S and Kaizen, and take immediate corrective actions to resolve unexpected machine breakdowns or workflow bottlenecks.

2.1.4 Finance, Accounts & Audit Department

The Finance team is responsible for daily transaction processing, which includes executing voucher entries, ledger postings, supplier payments, and bank reconciliations using specialized accounting software. Operationally, they are tasked with preparing monthly income statements, balance sheets, budget forecasts, and required tax documentation like VAT returns (Mushak forms). Furthermore, the department conducts regular internal audits to verify physical inventory accuracy, monitor actual production costs against planned budgets, and analyze financial variances, such as excess material wastage.

2.1.5 Human Resource (HR) Department

The HR department manages daily workforce administration by handling recruitment, issuing appointment letters, processing performance evaluations, and monitoring factory attendance through biometric systems. A major operational focus is compliance; the team rigorously prepares and maintains the necessary documentation for international social audits and buyer inspections to ensure strict adherence to labor laws and safety regulations. Additionally, they manage employee relations, coordinate salary processing with the Finance department, handle worker grievances, and conduct ongoing training needs assessments to upskill the workforce.

Table 5: Summary of Internship Work Description by Departments

Department	Daily Duties & Responsibilities	Technical Tasks & Methods	Key Deliverables/Outputs	Key Challenges
Merchandising	● Market trend analysis (styles, colors, fabrics, seasons) ● Buyer communication & order development	● Tech pack preparation ● Line & range planning ● Fabric & trim selection ● Costing & FOB price analysis ● Sales forecast &	● Approved samples ● Order confirmations ● Seasonal collections ● Price quotes & cost sheets ● Buyer satisfaction	● Changing fashion trends ● Price pressure from buyers ● Short lead times

Department	Daily Duties & Responsibilities	Technical Tasks & Methods	Key Deliverables/Outputs	Key Challenges
	• Product planning (styles, sizes, assortments) • Pricing coordination with costing team Sample development follow-up	order booking		• Accurate forecasting • Style complexity
Commercial	• Manage import & export documentation • Coordinate with freight forwarders & customs • Handle L/C, contracts & compliance	• L/C negotiation & amendment • HS code classification • Shipping documents (BL, Invoice, Packing List)	• Export clearance • On-time shipment • Error-free documentation • Reduced demurrage costs • Smooth customs processing	• Documentation errors • Customs delays • L/C discrepancies • Freight cost volatility

Department	Daily Duties & Responsibilities	Technical Tasks & Methods	Key Deliverables/Outputs	Key Challenges
	• Ensure on-time shipment • Liaise with banks and insurers	• Incoterms management • Export compliance procedures		• Regulatory changes
Operations (Production)	• Production planning & control • Cutting, sewing, finishing supervision • Quality control at each stage • Line balancing & efficiency improvement • WIP monitoring	• Production scheduling (PPC) • SMV & efficiency calculation • Lean manufacturing • In-line & end-line QC • Machine maintenance planning	• On-time production • Target efficiency levels • Reduced rework & rejection • Quality-compliant garments • Cost control	• Labor productivity • Quality consistency • Style change over delays • Machine breakdowns • Absenteeism

Department	Daily Duties & Responsibilities	Technical Tasks & Methods	Key Deliverables/Outputs	Key Challenges
Human Resources	• Costing & margin analysis • Payroll & factory wage management • Cash flow & working capital control • Export proceeds realization • Compliance & audit management	• Cost sheet preparation • Budgeting & variance analysis • Payroll systems • Internal & external audits • Tax & regulatory compliance	• Accurate cost sheets • Profitability reports • Timely wage payments • Audit-compliant accounts • Financial control	• Thin margins • Rising raw material costs • Currency fluctuation • Compliance costs • Cash flow pressure
Accounting and Costing	• Worker recruitment & onboarding • Attendance & shift management	• HRIS & attendance systems • Skill matrix & training plans • Compliance audits (BSCI,	• Stable workforce • Compliance certifications • Skilled operators • Reduced absenteeism & turnover	• High labor turnover • Skill shortages • Compliance pressure

Department	Daily Duties & Responsibilities	Technical Tasks & Methods	Key Deliverables/Outputs	Key Challenges
	● Labor law compliance ● Training & skill development ● Employee welfare & industrial relations	SEDEX, WRAP) ● Performance appraisal systems ● Grievance handling mechanisms	● Positive factory culture	● Industrial disputes ● Worker retention

2.3 The Interlinked of Five Depertments

In a knitwear manufacturing company like Danys Knitwear Limited, the core departments—Marketing & Merchandising, Commercial, Operations, Finance & Accounts, and Human Resources—are highly interdependent (Figure 1). The overall success of the organization relies heavily on seamless coordination and uninterrupted information flow among these units. No department functions in a silo; instead, they operate as an integrated system to achieve organizational objectives.

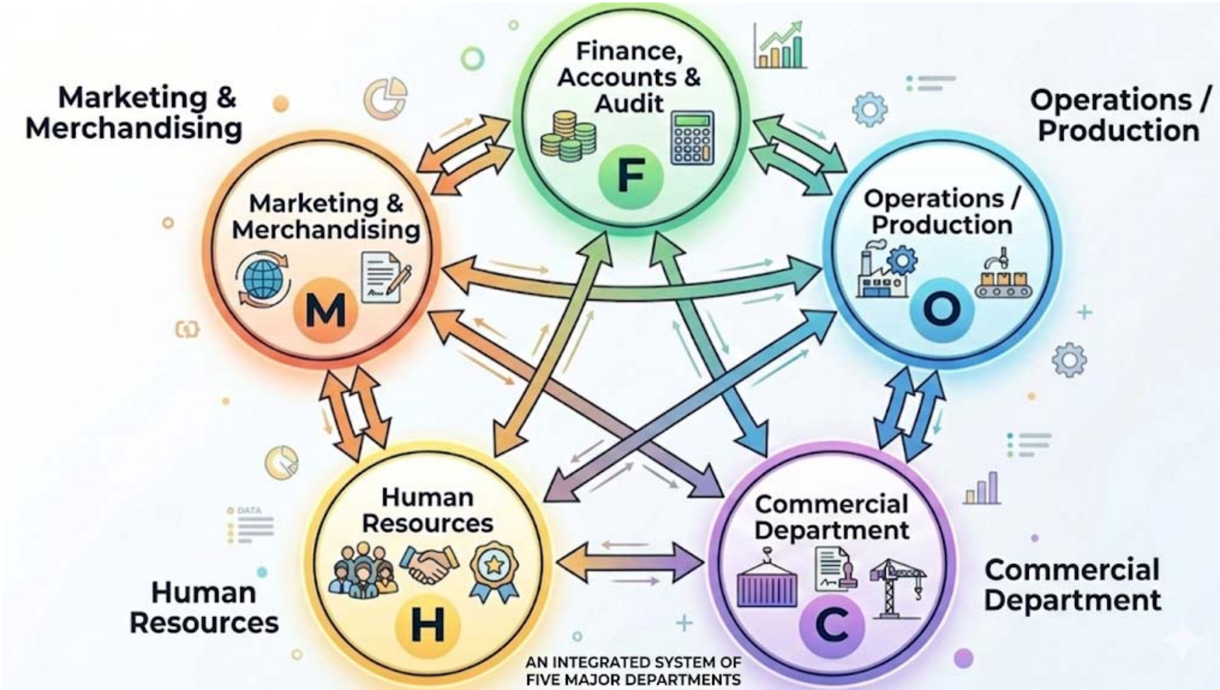

Figure 2: The Interlinked of Five Depertments

Departmental Dependencies

The Workflow Integration The manufacturing cycle generally begins with the Marketing and Merchandising Department, which secures orders from international buyers. Once a purchase order is confirmed, the merchandising team prepares the cost sheet, Bill of Materials (BOM), and the Time and Action (TNA) plan. This critical data is immediately shared with:Operations (for production planning and capacity allocation), Commercial (for the import planning of necessary raw materials), and Finance (to evaluate initial costing, profitability margins, and working capital requirements). The linkages are discussed below.

Commercial Department: Works closely with Merchandising to open or amend Letters of Credit (L/C), process Proforma Invoices, and ensure the timely import of yarn, fabrics, dyes, chemicals, and accessories. Without commercial clearance of these raw materials, the Operations Department cannot initiate production. Post-production, the Commercial team relies on Operations and Merchandising for shipment details to prepare export documentation.

Operations Department: Depends entirely on Merchandising for confirmed order specifications, approved samples, and delivery deadlines to execute production planning, line balancing, and capacity allocation. Operations must continually update Merchandising on production progress, efficiency rates, and potential delays to ensure proactive buyer communication.

Finance, Accounts, and Audit Department: Serves a central monitoring role. It evaluates Merchandising's costings, tracks procurement expenses from Commercial, monitors production costs from Operations, and coordinates payroll with HR. Finance also manages cash flow for import payments, salary disbursements, utility bills, and export proceeds. Any delay in buyer payments directly restricts financial liquidity, rippling down to delay raw material procurement and wage disbursements.

Human Resource Department: Acts as the backbone for all departments by ensuring adequate staffing, maintaining attendance, facilitating skill development, and enforcing labor law compliance. Operations depends on HR for skilled operators, while Finance relies on HR for accurate payroll data. During buyer audits, HR must provide Merchandising with necessary compliance documents regarding labor standards and worker welfare.

Chapter 3 Critical assessment of Internship work

The internship program was well-structured and rotational in nature, allowing practical exposure to key functional departments including Marketing & Merchandising, Commercial, Operations, Finance & Accounts, Human Resources, Supply Chain, Quality Management, Compliance, and Costing & Central Audit.

A major strength of the internship was the opportunity to understand the **interdependency of departments**. The learning was not limited to observing isolated tasks; rather, it enabled me to understand how decisions taken in one department directly influence others. For example, inaccurate costing in Merchandising affects Finance projections, while delays in Commercial clearance disrupt Production schedules.

However, while the exposure was broad, in certain technical areas such as advanced ERP analytics, automated production monitoring systems, and sustainability reporting metrics, hands-on involvement was limited. Greater access to real-time system-based data analysis could have further enhanced the depth of learning.

3.1 Application of Generic and Industry specific courses during internship

During my internship, I have actually put a lot of the knowledge I have learned in this course to use. Often, this ability greatly aids me in performing well in my work life. According to my judgment, different case study kinds are explained below by course.

Table 6 : Application of Industry Specific Course During Internship

Term	**Course Name (Code)**	**Related topics/ technical terms linked to real life situation (at least per course)**	**Topics and Terms Linked to Internship Departments (Check all that apply)**				
			Operation	Accounts and Finance	Marketing and Merchandising	Commercial	Human Resources
Term-1	HR Skills and Competencies (KIM 101)	Leadership	X	X	X	X	X
Term-1		Sustainability	X	X	X	X	X
Term-1		Employee Motivation	X	X	X	X	X
Term-1		Org.Team Building	X	X	X	X	X
Term-1		Org.Team Culture	X	X	X	X	X
Term-1	Analytical Skill and Competencies (KIM 102)	Apply Numerical Methods		X		X	
Term-1		Analyze Statistical Data		X	X	X	

Term-1		Develop Research Skills		X	X	X	X
Term-1		Enhance Critical Thinking		X	X	X	X
Term-1		Present Findings		X	X		
Term-1		Utilize IT Tools		X			
Term-1	Communication Skills (KIM 103)	Email Writing	X	X	X	X	X
Term-1		Barrier of Communication	X	X	X	X	X
Term-1		Persuasion	X	X	X	X	X
Term-1		Cross Culture	X	X	X	X	X
Term-1		CV, Resume writting	X	X	X	X	X
Term-1		Memo and press release writting		X	X		X
Term-1		Meeting minuites writting	X	X	X	X	X
Term-1	Business Operation Skill (KIM 104)	7P (Product, Process, Price, Place, Promotion, People, Physical Evidence	X		X		

Term-1	Business Operation Skill (KIM 104)	Swot Analysis	X	X	X	X	X
Term-1	Business Operation Skill (KIM 104)	Business Model		X	X		
Term-1	Business Operation Skill (KIM 104)	Business Management		X	X		
Term-1	Business Operation Skill (KIM 104)	Motivation		X	X		
Term-1	Business Operation Skill (KIM 104)	Managerial Skills			X		
Term-2	Introduction to Garment Industry - Knitwear (KIM201)	Different types Of Machines	X		X	X	
Term-2	Industrial Engineering (KIM202)	5S (Sort, set in order, Shine, Standardize, Sustain	X		X	X	X
Term-2	Production Management and Merchandizing (KIM203)	Fashion forecasting, Visual merchandising			X		

Term-2	Quality Management (KIM204)	QMS	X	X				

3.1.1 Marketing & Merchandising:

In the RMG sector marketing and merchandising function is one of the most critical pillars of the entire business and they are the core drivers of business growth, buyer satisfaction, and global competitiveness. Without an efficient marketing and merchandising department, sustaining success in the international apparel market would not be possible. Marketing strategics and upcoming business goal set is one of the most important and key tasks because of these plans support accurate forecasting of buyer demand, capacity utilization, and setting of revenue targets. Strategic planning ensures long-term buyer relationships while current and upcoming plans allow factories to prepare resources, reduce idle capacity, and remain competitive in the global market. Another important function is export and import data analysis. Analyzing export and import data helps merchandisers understand cost structure, lead time, and dependency on imported raw materials. This analysis supports better sourcing decisions, price negotiation, and risk management especially important for Bangladesh, where many fabrics and trims are imported. Then negotiation, costing and ensuring profit margin is another important task of this department. Negotiation skills enable merchandisers to secure favorable prices, realistic lead times, and workable payment terms which balances buyer expectations with factory capabilities and protects long-term business relationships. Proper cost calculation considering materials, CM, compliance, and logistics ensures the factory can offer competitive prices without suffering losses. Furthermore, strong understanding of the full order cycle from inquiry, sampling, costing, PO confirmation, TNA planning, production, to shipmen is important for ensuring on-time delivery and quality compliance. And Effective coordination with production, supply chain, quality, compliance, and finance ensures smooth order execution. Strong cross-department communication minimizes errors, avoids rework, and helps resolve issues quickly, which is critical in time-sensitive RMG operations. During my internship, I was able to effectively apply the knowledge acquired from both generic and industry-specific courses. The generic courses included Business Operation Skills (KIM-104), Analytical Skills and Competencies (KIM-102), and Communication Skills (KIM-103). In addition, industry-specific courses such as Production Management and Merchandising (KIM-204), Quality Management and Supply Chain Management (KIM-202), and Introduction to Garments Industries – Knitwear & Costing (KIM-201) provided relevant practical insights that supported my internship experience.

For example, understanding the strategic, current and upcoming business plans which knowledge I got form industrial specific course of Production Management and Merchandising and during worked on it I need applied generic course knowledge form business operation skill for well understanding.

For export vs import data analysis which I learned from production management and merchandising course and analytical skill was needed for analysis the data. Same Costing, pricing, ensure profit margin which we learned from Introduction to Garments Industries - Knitwear costing course and analytical skill helped me for better understanding the calculation. And understanding of negotiation and cross functional coordination the Communication skill and HR Skill helped me for gained proper knowledge.

3.1.2 Operation Management:

The Operation/production Management dept plays a most important role in RMG industries as it is directly responsible for converting and assembly raw material to finished goods. A RMG industries cannot effectively functioned without this department. Considering aspect of costing, this tread is production earning based because all raw material we imported and the overall profitability and sustainability of the industry depend mainly on production performance.

During my internship I learned about production planning which is very important function that ensure smoothly and timely manufacturing with efficient uses of resource 5M (man, machine, material, method & money) It consist of order analysis, capacity planning, line loading, and setting production targets based on order volume and delivery deadlines. Proper planning is essential for profitability, meeting delivery deadlines, and maintaining consistent product quality all of which directly influence business performance and long-term buyer relationships. Working with IE team I had opportunities to learn practical knowledge about work study, Product feasibility, motion study, line balancing TPM (effectiveness of equipment), automation, and plant layout and production system which directly contribute to cost savings through improved efficiency and reduced wastage, while ensuring customer satisfaction by maintaining quality, consistency, and on-time delivery. In addition, the significance of daily production monitoring, target setting, and performance evaluation of employee through production report evaluations is crucial for operational efficiency, accountability, and timely decision-making in production management.

During my study I have learned from the industry specific course Industrial Engineering (KIM-202) about Production planning and factory consider, work study, motion study, creating balanced flow, TPM, automation importance, Circular manufacturing, Plant layout, Production management & Ergonomics which greatly supported my understanding and practical learning during the internship. And for analysis the data generic course Analytical Skills and Competencies (KIM-102). Business Operation Skills (KIM-104) and Communication Skills (KIM-103) supported me.

3.1.3 Human Resource Management

For managing workforce requitement, maintaining, training, performance evaluation and employee welfare Human resource department play a vital role in a RMG industry. It ensures skill and disciplines of worker, maintain employee satisfaction, safe and ethical work place in line with buyer requirement. Without an effective HR department an industry can’t improve labor retention, improve productivity, reduce workplace conflict. Its also help to build strong worker-management relationship which helps company brand value as well as buyer satisfaction.

During my Internship I learned on hand knowledge about factor consider during worker and employee requitement, attendance and leave management through maintaining their personal file and payroll management. These are primary work of HRM department which ensure worker satisfaction, labor turnover as well as worker management relationship. Proper uses of labor law, employee welfare are enhancing an industries reputation and higher productivity. In addition, learned about worker safety, ensuring different work benefit and maintaining strategic disciplines and rules are improving buyer satisfaction and brand value.

3.1.4 Accounts and Finance

Accounts and Finance department is an important department who ensure efficient costing, budget management, transparency and control the financial management in line with company police which directly related to the company profitability. Through my internship I acquire practical insight about pre costing and post costing process where pre costing is important for pricing the product, profit planning, budget outline, reduction the risk and control the expense and post costing ensure profit evaluation, future improvement and set a strategic planning. I practical knowledge about the budget sheet preparation by putting correct consumption and price of fabric trims and correct feasibility (CM) data which give accurate cost idea and outline the profitability. I also learned about bill and voucher checking and purchase order record checking system where bill & voucher checking is important for authentication, match with budget sheet, and purchase approval and purchase order checking is important for properly recorded the purchase order and timely receive the raw material that ensure the supplier performance, lead time consistency and price uniformity. In addition, daily factory expense record checking is essential for clear understanding of factory overhead cost and that ensure real time visibility and support for post costing.

During my study I learned about yarn costing, fabric costing, product costing and overhead costing of these industries form industries specific course Introduction to garments industries -Knitwear (KIM-201) and for analysis data assisted my Analytical Skills and Competencies (KIM-102) knowledge.

3.1.5 Commercial

The Commercial Department is one of the most sensitive and risk-exposed functions in the RMG industry. Any error in documentation or delay in clearance can directly impact shipment schedules, buyer satisfaction, and company cash flow. From a critical perspective, while the department demonstrates operational strength and compliance awareness, further digitalization, risk management enhancement, and continuous skill development are essential to sustain competitiveness in the global apparel market. Overall, the internship provided valuable exposure to real-life commercial operations and significantly contributed to my managerial understanding of international trade processes in the knitwear industry. During my internship at **Danys Knitwear Ltd.**, a concern of **Mahbub Group**, I critically assessed the Commercial Department as a vital function responsible for managing import–export documentation, L/C operations, customs clearance, and shipment coordination. The department demonstrated strong documentation control, effective banking communication, and timely customs handling, which ensured smooth raw material imports and on-time export shipments. However, I observed that certain monitoring activities still rely on manual tracking, and greater digital integration through ERP-based documentation systems and real-time logistics dashboards could further enhance efficiency and reduce errors. The department is also highly exposed to external risks such as L/C discrepancies, freight cost volatility, and regulatory changes, requiring proactive risk management and continuous professional training. Overall, the Commercial Department plays a strategic role in maintaining cash flow, buyer satisfaction, and operational continuity, and my internship experience significantly improved my understanding of international trade procedures and cross-functional coordination within the RMG industry.

3.2. Suggestion for Industry improvement

3.2.1 Merchandising & Marketing

To the best of my understanding, this department is currently performing its responsibilities effectively. However, this does not indicate that there are no opportunities for further improvement. During my internship I identified some areas where further improvements can be made. Firstly, greater adoption of digital tools and data-driven systems like ERP, PLM, and order-tracking software can enhance demand forecasting, costing accuracy, and order cycle monitoring. This will reduce errors, improve efficiency, and support better decision-making. Secondly, marketing and merchandising professionals need stronger market research capabilities. Improved understanding of global fashion trends by attaining different fashion show, direct buyer meeting will help to reduce dependency on a limited number of buyers and increase market diversification. Another important area is costing and pricing accuracy for improvement can utilized AI driven digital tools and enhance for participating different market visiting, attaining different textile tread fair which can be improved a merchandiser capability to know about all raw material best lowest possibility price which would be effective for doing best competitive price.

Skill development is also essential for improvement. Regular training programs should be arranged to enhance negotiation skills, communication ability, costing knowledge, and contract management. Skilled merchandisers are better able to balance buyer expectations with factory capabilities and maintain long-term business relationships.

Finally, increased focus on sustainability and compliance is needed. Merchandisers must be well-informed about buyer compliance standards, environmental requirements, and ethical practices, as these factors increasingly influence buyer sourcing decisions.

3.2.2 Operation/Production Management:

As per my observation integrating automation and skilled workforce development can significantly enhance production efficiency in the RMG industry. The introduction of automated and semi-automated machinery improves productivity, ensures consistent quality, and reduces lead time, while digital monitoring systems support real-time performance analysis and quick decision-making. Meanwhile continuous training and multi-skill development programs enable workers to operate advanced technology efficiently, minimize errors, and maintain production continuity. Finally, a balanced approach that combines technological advancement with human skill enhancement is important for achieving cost efficiency, operational excellence, and long-term industry sustainability

3.2.3 Commercial:

During internship my observation was now a days this department play a vital role for reducing operational cost as well as smoothing the operation. My findings regarding improvement are greater integration of digital tools (ERP, data analytical software), accurate forecasting, efficient inventory and efficient logistic planning can significantly reduce the lead time, operational cost and production disruption. I also noticed that stronger supplier collaboration, workforce skill development can enhance reliability and buyer confidence. Finally, continuous modernization and professional management of the supply chain department are essential for ensuring competitiveness, sustainability, and long-term growth of the RMG sector

3.2.4 Human Resource Management

Efficient HR department is very important for higher productivity, compliance, worker satisfaction which ensure long term suitable business. During my internship I observed HR department should implement digital payroll system for attendance tracking, leave management even overtime calculation. HR department should introduce upgraded requitement system and skill mapping system which ensure higher skill of employee and higher productivity. Worker migration rate and absenteeism rate are too high in RMG sector which causes significantly production disruption so HR department have opportunities to solve this issue by fair wages, attendance bonus, profit share, health & service insurance, provident fund and metal counseling which reduce turnover and increase productivity and smooth operation. RMG industries is facing very competitiveness due to productivity so train the labor of IE awareness, automated machine handling, and leadership training for mid-level employee which ensure smooth productivity. For avoiding labor disputes HR should develop compliance mechanism, worker committees and arrange regular interaction between worker and management. Now a days buyer looking for sustainable and ethical sourcing. need to develop social sustainability through factory police, gender equality, anti-harassment action, and ensuring safe working condition which improve the band value and long-term relation with buyer.

3.2.5 Accounts and Finance

During the internship, one of my primary observations was that the **Accounts and Finance Department** plays a highly significant role in the overall performance and sustainability of the organization. This department is responsible for managing the company's financial resources, ensuring compliance with financial policies, maintaining accurate accounting records, and supporting management in making informed financial decisions. Since financial information is the foundation of planning, budgeting, and performance evaluation, any inaccuracy or inefficiency in the accounting and finance functions can directly affect the organization's operational efficiency and profitability. Therefore, improving the efficiency and reliability of this department is essential for ensuring strong financial control and minimizing accounting errorOne important area for improvement is the establishment of **standardized financial procedures and internal controls**. Clearly defined standard operating procedures (SOPs) for activities such as inventory valuation, cost recording, payment processing, and financial reporting can significantly reduce the chances of errors and miscommunication. When each task follows a structured process and proper documentation system, it becomes easier to monitor transactions, maintain accountability, and ensure compliance with regulatory requirements. Additionally, strong internal control mechanisms, including periodic audits and approval hierarchies, can further strengthen financial discipline within the organization.Another critical improvement area is the **implementation of automation and modern accounting systems**. Many industrial organizations still rely on manual processes or partially automated systems, which increase the risk of human error and delay financial reporting. By adopting updated costing and accounting software, the company can automate routine financial tasks such as ledger posting, inventory costing, payroll processing, and financial statement preparation. Automation not only improves accuracy but also enhances the speed and efficiency of financial data processing. Furthermore, integrated enterprise systems can allow different departments such as merchandising, production, and commercial to share financial information seamlessly, improving coordination and decision-making.

Equally important is the **development of employee skills and professional competence** within the accounts and finance team. Regular training programs on modern accounting software, financial analysis techniques, taxation policies, and compliance requirements can significantly improve the efficiency and confidence of employees. Skilled employees are better equipped to handle complex financial transactions, maintain accurate records, and provide valuable financial insights to management. Continuous professional development also helps the organization adapt to changing regulatory frameworks and global business practices.

Strengthening these areas—standard procedures, technological automation, and employee skill development—will significantly improve the **cost management capability, financial transparency, and accuracy of reporting** within the organization. As a result, management will be able to make more strategic and data-driven decisions regarding production planning, pricing strategies, and investment opportunities. Ultimately, these improvements will contribute to higher profitability, better financial governance, and stronger global competitiveness for the company and the overall textile and garment industry.

Table 7 : Potential Challenges and Overcome strategy of Industry

Departments	**Potential Challenges Faced**	**How to overcome the challenges**
Marketing and Merchandising	This department often faces challenges such as intense global competition, changing buyer demands, price pressure from international buyers, and communication gaps between buyers and the factory. Managing order specifications, maintaining delivery schedules, and coordinating with production and sourcing teams can also be difficult.	These challenges can be overcome by improving communication with buyers, using modern merchandising and order-tracking software, and maintaining strong coordination with other departments. Market research, proper costing analysis, and efficient planning can also help maintain competitiveness and ensure timely delivery of orders.
Operation	The operations department may experience problems such as production delays, inefficient workflow, machine breakdowns, and poor coordination among production units. Meeting production targets while maintaining product quality and efficiency can be challenging.	Effective production planning, regular maintenance of machinery, and proper workflow management can help solve these issues. Implementing lean manufacturing techniques, improving communication between departments, and continuous monitoring of production performance can increase operational efficiency.

Human Resource & Admin	HR and administration departments may face issues such as employee turnover, absenteeism, labor dissatisfaction, lack of skilled manpower, and challenges in maintaining workplace discipline and compliance with labor laws.	These challenges can be addressed by providing training and development programs, maintaining fair compensation and benefits, ensuring a safe and healthy working environment, and establishing effective employee grievance and communication systems. Strong HR policies can improve employee motivation and retention.
Commercial	The commercial department often faces challenges related to import and export documentation, customs clearance delays, LC processing issues, and coordination with suppliers, shipping lines, and banks. Any error in documentation can delay shipment and create financial losses.	These problems can be minimized by maintaining accurate documentation, using digital documentation systems, and improving coordination with banks, customs authorities, and logistics partners. Skilled personnel and updated knowledge of international trade regulations can also help ensure smooth commercial operations.
Accounts and Finance	This department may encounter challenges such as inaccurate financial records, delays in financial reporting, lack of proper internal control, and difficulties in cost management and budgeting. Manual accounting processes may also increase the risk of human error..	Implementing modern accounting and ERP software, establishing strong internal control systems, and conducting regular financial audits can improve accuracy and transparency. Providing training for accounting staff and maintaining standardized financial procedures can further strengthen financial management.

3.3 Learning for self-improvement

3.3.1 Marketing & Merchandising

By this internship I achieved valuable knowledge that will help significantly to my self-improvement, current professional development and in preparation for a future mid-level management position. Through the internship this experience really improves my understanding of business planning, forecasting for future, communication, costing, and effective coordination with cross functional team. In addition, I earned knowledge about trends of market, buyer requirements, and the importance of on time delivery and quality assurance. These learnings enhanced my negotiation, and communication skills, as well as analytical skill which strengthening me to better contribute to merchandising and marketing functions and prepare for greater management responsibilities in the future.

3.3.2 Operation Management:

I believe my learning and practical experience is highly valuable for future mid-level management position. I developed practical knowledge in production planning, work study, line balancing, and performance monitoring, which strengthened my experience, analytical and decision-making abilities. I also better my understanding of resource utilization, cost efficiency, and problem-solving in real production environments. Additionally, observing cross-functional coordination enhanced my communication and leadership responsiveness. These learning experiences have built a strong professional foundation, enabling me to handle responsibilities effectively, make data-driven decisions, and contribute to organizational productivity and strategic growth in a future mid-management role.

3.3.3 Commercial

Form this course and internship I learned many practical skills which is new for me that will help me in a future mid-management role. I gained knowledge about balance demand and supply, track inventory, communicate with suppliers, and support delivery planning that directly related to operations run smoothly. This experience improved my problem-solving skills, teamwork, and ability to make decisions based on data. I also learned the value of time management, responsibility, and quick adaptation in a fast-moving work environment. These lessons have prepared me to handle more responsibility and manage tasks effectively in my future career.

3.3.4 Human Resource Management

Through my internship in HR department, I achieved practical knowledge about, worker selection, training and development process, file maintaining system, worker migration and absenteeism which are directly impacted on productivity. In addition, learned about basic national labor law, worker welfare, safety and ethical practice and handle conflict in work station. this practical knowledge is very helpful for my current and future carrier. Even It will be significantly helpful for preparing myself for managerial position where management skill and problem-solving capability and decision-making responsibility is highly important.

3.3.5 Accounts and Finance

Though my internship and study in course I acquired practical experience about pre and post costing and how it is directly work for company profitability. I also gained hand on experience on preparing budget sheet which ensure control of cost and improve financial health. Form checking different bill and voucher and purchase record I gained practical insight of accountability, ethical practice of police. That learning improves my analytical and management skill which is essential for my current position even in preparing myself for future mid managemental position and allow me to contribute industries growth.

Table 08: Industry Learning for improvements

Areas of Development	Marketing & Merchandising	Operation Management	Commercial	Human Resource Management	Accounts and Finance
Personal Growth					
Increased confidence	✓	✓	✓	✓	✓
Improved communication	✓	✓	✓	✓	✓
Better time management	✓	✓	✓	✓	✓
Leadership development	✓	✓		✓	✓
Adaptability in challenging environments	✓	✓	✓	✓	✓

Ethical awareness	✓	✓	✓	✓	✓
Cultural sensitivity	✓		✓	✓	
Technical Skills Acquired					
Industry related technical skills	✓	✓	✓	✓	✓
Data analysis	✓	✓			✓
Report writing	✓		✓	✓	✓
Survey design	✓			✓	
Project management	✓	✓	✓	✓	✓
Statistical interpretation	✓				✓
Areas for Future Professional Development					
Advanced Excel		✓	✓		✓
Public speaking	✓		✓	✓	
Leadership in large teams	✓	✓		✓	
Advanced software skills	✓	✓	✓	✓	✓
Strategic thinking	✓	✓	✓	✓	✓

Chapter 4

Conclusion

The valuable experience of what was learned through the internship as well as the theoretical expectations that I had before the internship is of course highly valuable for my fit with RMG global competitive market. Through the internship I realized that in the RMG industry the work of different departments is closely interrelated. Tasks are strictly not for individuals; it involves collaboration among departments. Now a day RMG business market is very competitive where several competitors are breathing down our necks on the other hand daily obstacle comes in front of us, so to sustain in this competition, we need huge upgradation. Still, we are thinking availability of workforce is only key asset for our industries there our competitor is very close to us by utilizing the advance technology. Needless to say, without technology adoption, skill workforce investment, data-driven decision-making, and quality control, and AI implementation it will be very challenging to survive with this market.

In the end all of those hands-on capabilities will be required for my job such as production engineering, demand forecasting, cost control, negotiation/ communication, supply chain management, HR practice and leadership skill had been acquired during the internship program. It made me think more analytically and make my knowledge managerial which is required in my future managerial activity.

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