Report On

The Training and Development of Accenture Footwear and Leather Products Limited

By

Shanjida Rahman Monisha

ID: 22264026

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

Masters of Business Administration (MBA)

BRAC Business School

BRAC University

May 24, 2025

Declaration

It is hereby declared that

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

Student's Full Name & Signature:

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Shanjida Rahman Monisha

ID: 22264026

Supervisor's Full Name & Signature:

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M. Nazmul Islam, PhD

Associate Professor, BRAC Business School

BRAC University

Letter of Transmittal

24 May, 2025

M. Nazmul Islam Ph.D.

Assistant Professor,

BRAC Business School

BRAC University

Kha 224 Pragati Sarani, Merul Badda, Dhaka 1212.

Subject: **Submission of Internship Report**

Dear Sir,

It is my pleasure to inform you that I have written the report on "The Training and Development of Accenture Footwear and Leather Products Limited" after successfully completing my internship at Accenture Footwear and Leather Products Limited. I was provided with the opportunity to work in the HR department under the supervision of honorable Assistant Manager (HR, Admin & Compliance).

I have put in my best effort in completing the report with the essential data and recommended suggestion in a significant, compact and comprehensive manner.

I strongly believe that the report will meet the criteria and therefore, I hope that you will accept my report and oblige thereby.

Sincerely,

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Shanjida Rahman Monisha

ID: 22264026

BRAC Business School

BRAC University

Date: 24 May, 2025

Non-Disclosure Agreement

This agreement is made and entered into by and between Accenture Footwear and Leather Products Limited and the undersigned student at BRAC University.

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Shanjida Rahman Monisha

ID: 22264026

Acknowledgement

I would like to take this opportunity to express my earnest gratitude to those who played a crucial role in the successful preparation and completion of this internship report. First and foremost, I am deeply thankful to the Almighty for granting me the strength and perseverance to accomplish this task within the given timeframe.

I am sincerely grateful to M. Nazmul Islam, Ph.D., Assistant Professor at BRAC Business School, BRAC University, for his invaluable guidance, supervision, and constructive feedback throughout the preparation of this report. This report, titled ***"The Training and Development of Accenture Footwear and Leather Products Limited"***, has greatly benefited from his expert insights and support.

Additionally, I extend my appreciation to Md. Kamrul Hasan, Assistant Manager (HR, Admin & Compliance) at Accenture Footwear and Leather Products Limited, along with his team, for their continuous support, guidance, and cooperation. Their assistance provided me with practical knowledge and hands-on experience during my three-month internship, which was contributory in shaping my understanding of the industry.

Finally, I am deeply grateful to my fellow peers for their constant support, valuable suggestions, and encouragement, which significantly contributed to the successful completion of this report.

Executive Summary

The project report is a reflection of my experience as an intern in Accenture Footwear and Leather Goods Ltd. during that period I had to study the training and development process of the company. Accenture is an innovative enterprise in the footwear and leather goods sector, acclaimed for its superior-quality designs and business models. The company has been able to achieve a rapid local and international presence due to its good manufacturing qualities and a well-controlled human resources dependency.

The purpose of the report is to critically evaluate the current training scheme and then to detail advice on what needs to be improved in the future. The overall purpose of this report is to improve the training program and make it more effective for all involved. The report combines theory and practice to explore the impact of training and development on organizational effectiveness.

Primary and secondary data were used. Data originated from field notes, which, like personal experiences and informal interviews with HR staff, department heads and workers, are primary sources. Secondary data was gathered from company literature, annual reports, research papers, and trade journals.

The results show that while the Company has developed a formal in-house training program, aimed at up-skilling and ensuring quality control, there are challenges. These are infrequent use of technologies and/or tools, different types of evaluation and lack of personalized learning alternatives. More interactive modules, mentorship and frequent performance reviews were identified as the potential areas for improvement by staff.

According to these observations, the report suggests integrating e-learning platforms, monitoring and supervision based on AI, extended hands-on practice, and mentorship paths. The (continued) development of engagement and leadership development programs would also enhance the firm's HR mix and help ensure long-term success.

Keywords: Training and Development; Employee Performance; Human Resource Management; Organizational Growth; Skill Enhancement; Workplace Efficiency; Professional Development.

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List of Acronyms

HRD	Human Resources Department
HRM	Human Resources Management
SEDEX	Supplier Ethical Data Exchange
BSCI	Business Social Compliance Initiative
ICS	Industrial Control Systems
ISO	International Organization for Standardization
PVC	Poly Vinyl Chloride
EPS	Earnings Per Share
TNA	Training Needs Assessment
OJT	On-the-Job Training
PE	protective equipment
HSE	Health, Safety, and Environmental
VAT	Value Added Tax
COGM	Cost Of Goods Manufactured
LWG	Leather Working Group
CRM	Client Relationship Management
GL	General Ledger
T&D	Training and Development
FIFO	First-In, First-Out
AP	Accounts Payable
AR	Accounts Receivable
ERP	Enterprise Resource Planning
HRIS	Human Resources Information System
AI	Artificial Intelligence

Chapter 1: Overview of Internship

1.1 Information of the Intern

Name	Shanjida Rahman Monisha
Student ID	22264026
Program	Masters of Business Administration (MBA)
Major	Human Resources Management (HRM)

1.2 Internship Information

Duration	3 months (November 03, 2024-January 31, 2025)
Company Name	Accenture Footwear & Leather Products Ltd.
Department	Human Resources Department (HRD)
Address	Corporate Office: 20/H/1, Moneshwar Road Zigatola Tannery More, Dhaka-1209. Factory: Jhawchar, Munshipara Hemayetpur, Savar, Dhaka-1340

1.3 Internship Company Supervisor's Information, Name and Position

Name	Md. Kamrul Hasan
Designation	Assistant Manager (HR, Admin & Compliance)

1.4 Job Scope - Job Description/Duties/Responsibilities

I was a Human Resources Intern which involved helping my HR team with everyday HR duties and supporting HR Manager and any HR Managers with their duties. Below I have outlined few of the major responsibilities that I managed during my internship:

- Support daily HR operations and ensure HR department has what they need.
- Advertise job vacancies on job sites, social media, and internally as necessary.
- Arrange for interviews with selected candidates and schedule interview appointments.
- Review and rate written examinations or exercises administered for junior-level positions and select candidates according to scores.
- Prepare & send offers, appointment, rejection letters to the candidate/s.
- Create and update HR documentation in MS Word, Excel and PowerPoint.
- Arrange and attend team meeting, interviews and training.
- Complete and file paperwork for new hires.
- Assist in creating training materials, presentations, and other training tools as needed for training programs.
- Also stores records of the employees training, attendance, feedback and tracking after training evaluations.
- Create summary training reports, which must state who attended training, what was discussed, what was learned, and what should be addressed during the next session.

1.5 Internship Outcomes

1.5.1 Student's Contribution to the Company

I completed my internship successfully in Accenture Footwear and Leather Products Limited (AFL) where I was actively involved in the Training and Development department of the HR in a Three-month period. I have made a significant impact to the organization by providing support for multiple HR processes especially by facilitating training and on-boarding of employees.

I had a very important task such as a helping to develop and implement several training plans of the employees of the corporate office and the factory as well. This meant identifying the training required, and scheduling meetings to deliver them. Had I not been as careful to learn these things, the topics would have taken longer or failed to be covered as planned.

I had also documented training information, written training schedules and ensured all correspondence with employees/training providers were clear and timely. Taking center stage in both keeping accurate records of training and dissecting post-training feedback helped immensely in making future training better. I was also active in the training of new employees, which included handling a portion of the orientation suggestions and training schedule, and familiarizing new hires with the company culture. I had a good eye for detail which ensured a seamless onboarding experience for all new employees.

In conclusion, my efforts in the Training and Development projects at Accenture Footwear and Leather Products Limited were integral to their success and I am proud knowing that my work contributed to the company.

1.5.2 Learnings from Internship

With my internship at Accenture Footwear and Leather Products Ltd as intern, I learned first-hand about the application of training and development methods in the professional world. This has enough been to help me see how a well-structured and implemented training program can affect an employee's ability to perform their jobs and perform them well. As part of my work, I evaluated the current training programs, gaps and collected feedback from the management as well as the employees and that experience helped me understand the nitty-gritties of the challenges in applying training goals to operational goals. I also actively contributed in the developments of new training material more suited for department specific requirements. Pulling out tangible KPIs and measuring effectiveness of training from things like employee retention, performance improvement and post-training feedback was one of the most valuable takeaways for me. Furtherly, collaborating with HR and operations team also served to improve my communication, coordination and analytical skills. It has also revealed to me that competitiveness in the workforce is something that needs to be maintained through learning and development and this is true especially for the footwear and leather industry which is a labor-intensive industry. In the end, my internship not only strengthened my academic background but gave me practical skills and professional self-assuredness that will be invaluable in my career journey in HR.

1.6 Benefits of the Internship Program

My internship program in Accenture Footwear and Leather Products Limited has given me a unique insight into what exactly goes on a day to-day basis for HR. It was a unique opportunity to learn new skills, gain hands-on experience, and prepare for future career challenges. Here are a few of the top benefits I reaped from the program:

Time Management: One of the tasks that I was given during my internship was working with arrangement of trainings then dealing with employee records and onboarding etc. The time crunch caused by these commitments forced me to learn how to anticipate wisely and, with that, how to manage my time efficiently.

Communication skills: Since my job involved communicating with employees, heads of departments, and trainers, and working with employees from many different departments needed good communication skills. I had to manage application process with candidates and share timings for trainings with employees as well. This play practice procedural enforced my communication skills exponentially and boosted my confidence in professional conversations as well.

Networking: My interactions with different professionals while handling training and development programs during my internship also helped me build a strong network. It also helped me understand how professional relationships are created, and how they are persisted, which will help me in my career going forward.

Problem-Solving Skills: I often faced real-world challenges, such as scheduling conflicts and last-minute changes while planning and coordinating these training sessions, which enhanced my problem-solving skills. By tackling these problems, I was able to engage in critical thinking and build my problem-solving skills.

Higher Confidence: Initially, I knew nothing about how HR works practically, and by going through the internship, I understood where my strengths lie and which areas need improvement. At the end of my internship, I was encouraged to apply for more HR jobs and be able to deal with the problems at work.

Overall, the internship at Accenture Footwear and Leather Products Limited has helped me gain some industry-oriented skills and professional exposure, as well as the confidence to advance my career.

1.7 Recommendations on Future Internship

From the experience I had while working as an HR intern in Accenture Footwear and Leather Products Limited, these are the recommendations I would like to put forward to improve the overall internship experience for students going forward.

Allocate Real Duties: Interns should not be entrusted with critical tasks such as the hiring process of the organization. Although having interns participate in such activities aids in the learning process, such duties should be overseen by experienced HR staff members to ensure that the process is done right and in a timely fashion.

Ensure Detailed Onboarding and Training: The organization should conduct an in-depth orientation program for interns, complete with role and task-based training. It may also allow interns to have more clarity about their expected tasks and thereby avoid confusion during the early part of the internship.

Enhance Infrastructure and Work Resources: Providing interns with the right resources is very important. Proper seating arrangements, a workstation of their own, and access to the necessary tools, be it laptops, be it software or stationery. It enables them to perform their work effectively and feel valued.

Compensating Fairly: The organization should either hike the stipend so that it is proportionate to the work expected of the interns or scale back the responsibilities given to interns in line with the remuneration package. Moreover, incentives in the form of free meals, transport facilities, or an overtime allowance will help improve motivation and engagement.

Implement a Mentorship Program: Assigning every intern with a mentor from the HR team to give them a structured learning environment. Interns need help with complicated tasks, and mentors are in the best place to offer constructive feedback and provide deeper knowledge of HR processes.

Arrange Learning Opportunities: Organizations may conduct workshops or training for the interns depending on the department such as HR analytics, talent management, or employee engagement strategies, etc. It would also make the internship more worthwhile and rewarding by sharpening the interns' skills.

Establish a Feedback System: The company should develop an official feedback mechanism wherein the interns can reflect on their experiences and provide constructive feedback on enhancing the program. This really gave us some important lessons as to how to effectively shape the internship.

These recommendations when implemented by Accenture Footwear and Leather Products limited will nurture the experience of the future interns along with the personal and professional development.

Chapter 2: Organization Overview

2.1 Introduction

This chapter provides an overview of Accenture Footwear & Leather Products Ltd., detailing its Vision, Mission, HR practices, Leadership style, Recruitment and selection procedure, Compensation, Training and Development, Performance appraisal system, Mktg and Financial strategies and also management information system. It will also have industry and competitor analysis and recommendations from the evaluation.

2.2 Overview of the Company

Accenture Footwear & Leather Products Ltd is a 2010 formed company. It a 100% Export Oriented Leather Synthetic Leather Goods Factory in Bangladesh consisting of Leather Engineers, trained production peoples and skilled office staffs. Their factory has already obtained SEDEX, BSCI, ICS, certification standard member.

The commitment to excellence in customer service and just-in-time delivery has made Accenture Footwear & Leather Products Ltd an indispensable player in the determination to win in customer satisfaction on each and every order only makes this team stronger. They manufacture products such as Ladies Bag, Gents Bag, Gents Wallet, Ladies Purse, Gents Belt, Ladies Belt.

They are meticulous in ensuring all elements of their plant facility meet exacting requirements for compliance, technology and fit for their employees.

Corporate Management:

The corporate management are summarized as follows:

Chairman	Md. Maksudur Rahman Shopan
Managing Director	A.K.M. Moshpiqur Rahman Masud
Director	Md. Minhazur Rahman Anik
Director	Joinal Abedin Kiron
Deputy General Manager	Syed Tahmidul Haq Stalin

Table 1 Summary of Corporate Management

Motto:

Figure 1 Motto of Accenture Footwear & Leather Products Ltd.

Certification:

Accenture Footwear & Leather Products Ltd. has various types of certifications like Sedex, BSCI, ISO 14001:2015, ICS.

Sedex	BSCI
ISO 14001:2015	ICS

Table 2 Certifications of Accenture Footwear & Leather Products Ltd.

Sister Concern:

The sister concerns of Accenture Footwear & Leather Products Ltd. are: - Infinity International, Minikin Ltd., Marson's Tannery.

2.2.1 Vision of Accenture Footwear & Leather Products Ltd.:

Accenture Footwear & Leather Products Ltd. is committed to becoming the leader in innovation, sustainability and the industry of footwear & leather business globally. It aims to provide unique value to the consumer while raising the bar for all parties involved in the product process including the manufacturer, the retailer and ultimately, the end-user.

They are committed to disrupting the current industry standards and raising the bar in terms of quality, longevity and style. The organization is committed to developing a culture of continuous learning, partnership, and inclusion to drive lasting growth and success.

Accenture Footwear & Leather Products Ltd. aims to create a system that will see companies thrive, consumers enjoy fantastic products and the industry in general shift towards a more exciting and innovative future. The company strives to be a force for good and an asset for everyone involved, and deeply believes in "win-win" as an enduring business model.

2.2.2 Mission of Accenture Footwear & Leather Products Ltd.:

Accenture Footwear & Leather Products Ltd. is deeply committed to building a company that contributes to the growth and advancement of the footwear and leather industry while delivering products that provide unique added value to consumers. The company is driven by the ambition to revolutionize the industry from within, introducing innovative approaches that enhance efficiency, quality, and sustainability. With a focus on inclusivity, Accenture Footwear & Leather Products Ltd. seeks to engage all members of the traditionally conservative industry, from manufacturers to retail customers. By fostering collaboration and delivering benefits at every stage of the supply chain, the company aims to create a positive impact on everyone involved in the production and distribution of its products.

Through this commitment, Accenture Footwear & Leather Products Ltd. ensures a mutually beneficial outcome for all stakeholders, reinforcing its dedication to industry progress, consumer satisfaction, and long-term success.

2.2.3 Manufacturing Unit:

Factory Capacity:

Accenture Footwear & Leather Products Ltd. has a massive 64000 sqft production area. Also, it has a 10200 sqft raw material warehouse area. They have 338 Pcs different types of machines. Around 800 manpower smoothly run the factory.

Monthly Production:

Accenture Footwear & Leather Products Ltd. is 100% export-oriented leather products. It has a monthly production capacity of 60,000Pcs bags & wallet and 400,000 pcs belts.

2.3 Management Practices

Management The Accenture Footwear & Leather Products Ltd. focuses on strong management processes to optimize the operations and to extract the value of the company for sustainable growth. The company incorporates new thinking, strong guidance and a relentless quest to push through and improve in its style of management.

Effective leadership at Accenture Footwear & Leather Products Ltd. rests on open communication and strategic thinking as well as involving employees. Managers apply best practices to promote productivity by efficiency, quality and harmony at the work. We believe in working with our leadership not just for them, by creating a small company environment where all levels of the organization work together to achieve success.

To sustain excellence, the agency emphasizes setting goals, appraising performance, and continuing education. It sponsors training programs that provide employees with the skills they need to keep pace with changes in the industry and in new technology applications. On top of this, a formal performance evaluation program guarantees that your staff is provided with feedback, acknowledgement and career advancement prospects.

Accenture Footwear & Leather Products Ltd. ensures efficiency, quality, and long-term success by tailoring management strategies to organizational objectives. The company is determined to further improve its management in order to become an efficient full business operation.

2.3.1 Leadership Style

Accenture Footwear & Leather Goods Ltd follows flexible and strategically placed leadership encouraging innovation, collaboration, and operational excellence. Utilizing a combination of leadership styles, company fosters motivated employees, improved efficiency, and a positive organizational culture. The leadership team's goal is to balance its business and employees' well-being to gain long-term success of the company and its stakeholders.

Democratic Leadership: Accenture Footwear & Leather Products Ltd. strongly believes in decision-making that is transparent and inclusive. Managers actively solicit feedback from staff and foster open dialogue, and divergent opinions lead to innovation. Employees are encouraged to share their thoughts, which creates a sense of proprietorship and involvement in the company. For instance, HR regularly has an employee survey and brainstorm meetings to make better workplace policies and product development strategies.

Coaching Leadership: Staff development is emphasized with leaders proactively serving as mentors to their teams overseeing their growth. Through structured training and development programs, they can provide employees with industry or career changing skills. Supervisors and managers offer corrective input that helps employees refine skills and improve performance.

Affiliative Leadership: Understanding the significance of a healthy work atmosphere, the company provides an environment which encourages trust, mutual respect, and co-operation. Leadership is focused on teamwork, conflict resolution, and the welfare of employees. Through good relationship management, Accenture Footwear & Leather Products Ltd. provides that staff only feel good and valued but supported in what they do.

Pacesetting Leadership: The leaders establish high performance standards by setting an example that motivates the staff to excel. Leaders lead by example, and they inspire their teams to produce quality, stay on schedule, and improve continuously by being dedicated, committed, and efficient themselves. This fosters an environment of high expectations, in which staff are encouraged to stretch their limits and overachieve.

Transformation Leadership Approach: In adhering to its mission to transform footwear and Leather industry, Accenture footwear & Leather products Ltd uses Transformational Leadership to encourage change and innovation. Leaders set the culture for employees to think out of the box accepting new technologies and also their employees behaving against their own industry belief system. This method helps the firm reaping evolutionary benefits as the company is able to keep pace in a competitive scene and constantly improve.

It is this combination style of leadership which has provided a synergy that has elevated Accenture Footwear & Leather Products Ltd. into a vibrant, future-focused environment. This approach to strategic leadership leads to employee satisfaction and retention, operational efficiency, business growth, and industry leadership.

2.3.2 Recruitment and Selection Process

Recruitment and selection are two important activities that constitute the employment process which aids organizations in finding and attracting the best people. "Selection" is the procedure by which a company winnow the field to the single best candidate. They have to write a job description, post the position, screen the applicants, interview, test, evaluate, and choose someone.

Accenture Footwear & Leather Products Ltd. has an organized process that helps it to recruit successful candidates. Up until now, the company used newspapers, internal referrals and online job listings. Today, the search has extended to digital on both Facebook and LinkedIn for potential recruits. CVs are reviewed workforce concentrating on the requisite abilities and experience for the job. Finalists have in-person interviews at corporate office. Filters help narrow down the product listing (without the category tree in my affiliate setup). For Factory roles the final interview is at the factory for the relevant HR staff. Competency tests and evaluations are carried out at technical and management positions.

First interview for entry-mid level managers is conducted by department staff, and someone from the HR department. Interviews for senior management are held by a director of department and the HR director at the first interview stage with the DMD and MD at second interview stage. After negotiation and the selection of a candidate, a recruitment approval document is drafted that must be signed off by the relevant line manager, HR Director, DMD and MD. A formal offer letter is given with an employment letter being provided on the date of joining. All appropriate files are stored in the company's database for regulation purposes and for future reference.

2.3.3 The Compensation System

Accenture Footwear & Leather Products Ltd. has a structured compensation system designed to attract, retain, and motivate employees, particularly those involved in Training and Development. The company follows industry standards to ensure fair and competitive remuneration based on skills, experience, and job responsibilities.

Salary Structure:

Salary information is kept confidential between the employee and Accenture Footwear & Leather Products Ltd. management. Any inquiries regarding salary details must be made through the respective line manager to the HR department. The wage structure is determined based on job grades, qualifications, and experience, ensuring a fair and transparent compensation model.

Employees receive their monthly salary through bank transfers, discouraging cash payments for security and accountability reasons. The salary package typically consists of:

- Basic Salary

- Housing Allowance: 50% of basic pay.

- Medical Allowance: 10% of basic pay.

- Transport Allowance: 10% of basic pay.

Annual salary reviews are conducted, and increments are granted based on inflation rates, performance, and company profitability. These increments are reviewed and approved by the Board of Directors.

Bonuses and Additional Allowances:

Festival Bonus: Employees receive two festival bonuses per year, each equivalent to one month's basic salary. These are typically disbursed before Eid-ul-Fitr and Eid-ul-Azha, but adjustments may be made for employees of different religious backgrounds. Employees must complete at least six months of service to qualify for the full bonus, while those with three to six months of service receive 50% of their basic salary.

Performance Bonus: Employees who demonstrate exceptional performance in training and development or contribute significantly to process improvements may receive additional performance-based incentives.

Provident Fund and Gratuity:

- *Provident Fund:* Employees can contribute 10% of their basic salary to a provident fund, with the company matching the contribution. The fund is managed by a Board of Trustees to ensure financial security for employees.

- *Gratuity Payment:* Employees who complete at least five years of service are eligible for gratuity benefits upon resignation, retirement, or termination due to reorganization. Gratuity is calculated based on the last drawn basic salary and the total years of service.

Overtime and Special Compensation:

- *Overtime Payment:* Non-management employees and factory workers are eligible for overtime compensation. Any extra hours worked beyond 8:00 p.m. are considered for overtime pay, subject to approval from supervisors.

- *Shift and Night Duty Allowance:* Employees required to work late or in shifts may receive additional compensation based on company policies.

Employee Welfare and Insurance:

-*Life Insurance:* All permanent employees are covered under a group life insurance policy, equivalent to 24 times their basic pay or a minimum coverage of Tk. 100,000.

- *Medical Insurance:* Health insurance is provided for employees and their dependents, covering hospitalization, consultations, and emergency medical expenses.

- *Emergency Assistance:* The company has provisions for financial support in cases of critical illness, workplace injuries, or natural disasters affecting employees.

Compensation for Interns:

Interns at Accenture Footwear & Leather Products Ltd. receive a monthly stipend based on their role and contribution. Interns engaged in special projects or those who demonstrate outstanding performance may receive additional incentives. Exceptional interns may also be offered full-time positions upon successful completion of their internship.

Salary Review and Career Growth:

Salary reviews are conducted annually, with increments typically ranging from 3% to 4%, depending on inflation rates, performance, and company growth. Employees with outstanding contributions may receive higher increments based on recommendations from department heads and approval from the Managing Director.

By implementing a competitive and fair compensation system, Accenture Footwear & Leather Products Ltd. ensures that employees are motivated, financially secure, and committed to contributing to the company's success.

2.3.4 The Training and Development Initiatives

For Accenture Footwear & Leather Products Ltd., learning is a lifelong pursuit and skills are the cornerstones of operational efficiency, quality assurance and international competitiveness. Being 100% export-oriented leather products manufacturing company, organization emphasizes well trained technical workforce according to the global demand, safety culture, effective and efficient productivity and seriousness about the policy of healthy environment.

The T&D Department is responsible for preparing, implementing and assessing the training programs necessary to meet the changing requirements of the factory, especially in the areas of production efficiency, quality control, safety management and in compliance with international export requirements.

Objectives of Training and Development:

The main goals of the training and development program include the following:

- ➔ **Skills Upgrade:** Upgrade the technical skills of workers for production of leather goods such as cutting, stitching, finishing, and quality checking.
- ➔ **Meet Export Standards:** Encourage adoption of international standards, including ISO standards, labor laws, and environmental regulations important in export markets.
- ➔ **Encourage Safety in the Workplace:** Establishing and continuing to strengthen a safety culture with a focus on continuous health and safety training for process safety, reducing work-related accidents and maintaining compliance with occupational health laws.
- ➔ **Enhance productivity and efficiency:** Implement lean manufacturing principles, minimize waste and optimize workflows in operations as required to achieve production targets in a cost-effective manner.
- ➔ **Build Leadership and Supervisory Skills:** Train supervisors and team leaders to build strong teams, boost morale, and prevent conflicts.

- **Support Employee Development:** Analyze development needs proactively to ensure coverage, so that both job satisfaction and employee retention are improved and talent pipeline is built in factory.

Roles and Responsibilities in Training & Development:

Training & Development (T&D) Manager

- Develop the annual training calendar based on organizational goals and skill gap analyses.
- Design and implement training programs tailored to production, quality control, safety, and management needs.
- Collaborate with department heads and external trainers to deliver specialized workshops.
- Monitor and evaluate training outcomes to ensure alignment with business objectives.

Line Supervisors and Department Heads

- Identify specific skill gaps within their teams and recommend relevant training programs.
- Provide on-the-job coaching and mentorship for hands-on skill development.
- Monitor employee performance post-training and provide continuous feedback.
- Ensure attendance and participation in mandatory training sessions, especially related to safety and compliance.

Human Resources (HR) Department

- Maintain training records for audit purposes and compliance with labor laws.
- Coordinate logistics for training sessions, including scheduling, materials, and venues.
- Manage relationships with external training providers and regulatory bodies.

Types of Training Programs:

1. Introduction Training for New Employees

- ❖ **Objective:** Familiarize new hires with the company's mission, vision, values, and operational structure.
- ❖ **Content:**
    - ➔ Overview of Accenture Footwear & Leather Products Ltd.'s history and export operations.
    - ➔ Factory rules, code of conduct, and ethical standards.
    - ➔ Introduction to production processes and safety protocols.
    - ➔ Basic compliance training related to export regulations and labor standards.
- ❖ **Duration:** 1-2 days, depending on the role.

2. Technical and Production Skills Training

- ❖ **Objective:** Enhance the technical proficiency of production staff to ensure product quality and operational efficiency.
- ❖ **Content:**
    - ➔ **Leather Cutting Techniques:** Precision cutting, pattern making, and minimizing material wastage.
    - ➔ **Stitching and Assembly:** Use of industrial sewing machines, stitching quality control, and defect prevention.
    - ➔ **Finishing Processes:** Dyeing, polishing, waterproofing, and adding final touches to leather products.
    - ➔ **Machine Operation and Maintenance:** Safe handling of specialized machinery, troubleshooting common issues, and preventive maintenance practices.
- ❖ **Target Group:** Machine operators, production workers, quality control inspectors, and maintenance staff.
- ❖ **Frequency:** Monthly or as required based on production needs.

3. Health, Safety, and Environmental (HSE) Training

- **Objective:** Ensure a safe working environment by educating employees on workplace hazards, safety protocols, and emergency response.
- **Content:**
  - **Workplace Safety:** Hazard identification, risk assessment, and use of protective equipment (PE).
  - **Fire Safety Training:** Fire prevention techniques, evacuation procedures, and hands-on fire extinguisher drills.
  - **Environmental Awareness:** Waste management, energy conservation, and reducing environmental impact in compliance with global sustainability standards.
- **Target Group:** All factory employees, with specialized training for safety officers and emergency response teams.
- **Frequency:** Quarterly, with mandatory refresher sessions.

4. Export Compliance and Regulatory Training

- **Objective:** Ensure employees understand international trade regulations and export compliance requirements.
- **Content:**
  - Export documentation processes, including invoices, packing lists, and certificates of origin.
  - Understanding trade agreements, customs procedures, and international shipping regulations.
- **Target Group:** Export department staff, logistics team, and relevant administrative personnel.
- **Frequency:** Annually, with updates as regulations change.

5. Soft Skills and Leadership Development Training

- **Objective:** Develop the leadership, communication, and management skills of supervisors, team leaders, and administrative staff.

- **Content:**
  - **Leadership Skills:** Team management, delegation, conflict resolution, and decision-making.
  - **Effective Communication:** Active listening, giving constructive feedback, and managing diverse teams.
  - **Time Management:** Prioritization techniques to improve productivity.
- **Target Group:** Supervisors, line managers, and administrative staff.
- **Frequency:** Bi-annually.

6. Maintenance and Engineering Training

- **Objective:** Improve technical knowledge related to equipment handling and preventive maintenance to reduce downtime.
- **Content:**
  - Troubleshooting techniques for mechanical and electrical systems.
  - Best practices for equipment calibration and servicing.
  - Energy efficiency practices in machinery operations.
- **Target Group:** Maintenance staff, machine operators, and engineers.
- **Frequency:** Ongoing, with periodic refreshers.

Training Methods:

To ensure effective learning, Accenture Footwear & Leather Products Ltd. employs a variety of training methods tailored to different learning styles:

- **On-the-Job Training (OJT):** Hands-on training in the production environment under the supervision of experienced mentors.
- **Classroom Sessions:** Instructor-led sessions for theoretical and practical knowledge, compliance training, and soft skills development.
- **Workshops and Seminars:** Interactive sessions for problem-solving, and quality management.

- **Simulation Drills:** Fire drills, emergency response simulations, and first aid practice sessions.
- **Demonstrations:** Practical demonstrations of new machinery, production techniques, and safety equipment usage.
- **E-Learning Modules:** Online courses for administrative staff, focusing on export compliance, HR practices, and management skills.

Training Needs Assessment (TNA):

The Training Needs Assessment (TNA) process is conducted annually to identify current skill gaps and forecast future training requirements. The process includes:

1. **Organizational Analysis:** Assessing company goals, production targets, and compliance requirements to align training with strategic objectives.
2. **Job Analysis:** Reviewing job descriptions and performance standards to identify specific skills needed for each role.
3. **Individual Assessment:** Using performance appraisals, feedback from supervisors, and employee self-assessments to identify personal development needs.
4. **Compliance Review:** Identifying mandatory training requirements based on export regulations, safety laws, and environmental standards.

Training Evaluation:

To ensure continuous improvement, the effectiveness of training programs is evaluated using the following model:

1. **Reaction:** Collecting feedback from participants through post-training surveys to assess satisfaction with content, delivery, and relevance.
2. **Learning:** Pre- and post-training assessments to measure knowledge acquisition and skill improvement.
3. **Behavior:** Observing changes in workplace behavior and performance, with follow-up evaluations conducted by supervisors.

4. **Results:** Measuring the impact of training on key business metrics, such as production efficiency, product quality, safety incident rates, and compliance outcomes.

<u>Training Logistics and Budget:</u>

- **Facilities:** Training sessions are conducted in dedicated training rooms within the factory or at external venues when necessary.
- **Materials:** Training manuals, safety equipment, multimedia projectors, and other learning aids are provided.
- **Budget:** An annual training budget is allocated based on the TNA and approved by the HR Director and senior management. This budget covers internal training programs, external workshops, trainer fees, and training materials.

<u>Documentation and Record-Keeping:</u>

- All training activities are documented, including participant attendance, training materials and evaluation results.
- Training records are maintained in compliance with legal requirements and are subject to internal and external audits.
- Certificates are issued for specialized technical and compliance-related training programs, with records stored in the employee's personnel file.

2.4 Performance Appraisal System:

How well team members have performed their jobs and assisted in the overall success of the company is evaluated annually. Termination and promotion based on availability of job positions, salary raise and promotion for outstanding staffs is conducted regularly. Key goals of the annual performance review are:

- ❖ Evaluate employees in terms of the duties assigned to them.
- ❖ Give positive criticism.
- ❖ Allow employees to candidly address challenges, establish performance targets and training and development needs for the upcoming year.
- ❖ Make decisions about salary increases based on individual performance.

Appraisal Process:

- ❖ Every member of staff gets a performance review at least once a year.
- ❖ A third, mutually agreeable person has been added to give impartial feedback.
- ❖ Reviews are confidential, ensuring an open and supportive culture where employees can speak their minds without fear of consequences.
- ❖ Once completed, the appraiser and appraisee jointly set performance goals and training needs.
- ❖ All submitted evaluation forms are sent to Head Office and reviewed by the assigned line manager to ensure fairness/accuracy.
- ❖ The HR function uses the extracted data on training to plan the annual training plan.
- ❖ Employees may be provided with a career section on future career plans and development process.
- ❖ Evaluations are reviewed yearly to support employees in working toward goals.
- ❖ Supervisors at times may complete interim appraisals to recognize superior performance or address performance problems.

It's a good system to make sure operating review process in a fair, open, way that also works for the professional growth and business success.

2.5 Marketing Practices

Accenture Footwear & Leather Products Ltd., as a 100% export-based leather goods manufacturing company, adopts a specialized marketing strategy focused exclusively on international markets. The company deals directly with global clients, including wholesalers, retailers, fashion brands, and corporate buyers, rather than engaging with domestic markets. Its marketing practices are designed to enhance brand visibility in key export regions, build strong relationships with international clients, and position the company as a leading supplier of premium leather products worldwide.

Marketing Strategy:

Accenture Footwear & Leather Products Ltd. pursues a B2B (Business-to-Business) marketing strategy, focusing on establishing long-term cooperation links to global brands, importers, distributors. Product quality, craftsmanship, environmental friendliness, and adherence to international standards are the four key criteria that the company tries to use to distinguish itself from other designers.

Key Principles Behind the Marketing Campaign:

1. **Product Differentiation:** Promote the quality of leather and value-added designs and sustainable process to premium international markets.
2. **Client First**: Products tailored to client needs, flexible to suit various market needs across various countries.
3. **Sustainable branding:** Leather sourcing, manufacturing, packaging, promoting eco-friendly practices to cater to the increasing demand for sustainable products in world markets.

Branding and Promotion:

Accenture Footwear & Leather Products Ltd. has a dedicated international marketing team responsible for developing and implementing marketing strategies tailored to each target region. The company collaborates with global marketing agencies and trade consultants to expand its reach in new markets.

Key branding and promotional activities include:

- **Participation in International Trade Fairs and Exhibitions:** The company regularly showcases its products at renowned trade events such as **MICAM (Italy), Lineapelle (Italy), APLF (Hong Kong),** and other major fashion expos in Europe, the USA, and the Middle East. This helps in networking with potential buyers and staying updated on industry trends.

- **Digital Marketing:** Leveraging professional platforms like **LinkedIn, Alibaba, and Global Sources** to connect with international buyers. The company maintains an optimized website with detailed product catalogs, certifications, and client testimonials to attract B2B clients.

- **Email Marketing Campaigns:** Targeted email campaigns are designed to engage existing clients and attract new prospects by showcasing new collections, product innovations, and company achievements.

- **Corporate Branding:** Customizing presentations, brochures, and digital portfolios to present the brand's strengths in sustainability, ethical manufacturing, and premium craftsmanship.

Distribution and Logistics:

Since the company operates solely in the export market, its distribution strategy is built around:

- **Direct Export Model:** Products are shipped directly from the factory to international buyers, eliminating intermediaries to ensure cost-effectiveness and timely delivery.
- **Strategic Partnerships:** Collaborations with **international freight forwarders** and **logistics companies** to ensure smooth supply chain operations and compliance with global trade regulations.
- **Warehousing Solutions:** In key markets, the company maintains partnerships with third-party warehouses to reduce lead times and improve delivery efficiency for bulk orders.

Pricing Strategy:

Accenture Footwear & Leather Products Ltd. follows a **value-based pricing strategy**. The pricing reflects the:

- **Superior craftsmanship and material quality** of the leather goods.
- **Sustainability efforts** embedded in production processes.
- **Customization options** offered to international clients.

While the company's pricing may be higher than some competitors in mass-production markets, it justifies the cost through quality assurance, ethical manufacturing, and compliance with international certifications such as **ISO, REACH, and Leather Working Group (LWG) standards**.

Target Market:

The company's target clients include:

- **Global Fashion Brands:** High-end and luxury brands seeking premium leather footwear and accessories.

- **International Wholesalers and Distributors:** Companies looking for bulk orders to supply to regional markets.
- **Corporate Clients:** Businesses requiring customized leather goods for promotional events, corporate gifts, or employee merchandise.
- **Online Retailers:** E-commerce businesses that focus on sustainable and handcrafted products.

Client Relationship Management (CRM):

Maintaining strong relationships with international clients is critical. The company uses **CRM software** to:

- Track client interactions, preferences, and order history.
- Manage follow-ups, after-sales support, and feedback collection.
- Personalize communication to strengthen business relationships.

Sustainability and Ethical Marketing:

Given the global emphasis on sustainability, Accenture Footwear & Leather Products Ltd. highlights:

- Use of **eco-friendly leather tanning processes**.
- Reduction of **carbon footprint** through energy-efficient production methods.
- Ethical labor practices ensuring fair wages and safe working conditions.

These sustainability credentials are prominently featured in marketing materials to attract environmentally conscious brands and buyers.

This marketing approach enables Accenture Footwear & Leather Products Ltd. to build a strong global presence, maintain competitive advantage, and sustain long-term business growth in the international leather goods market.

2.6 Financial Performance and Accounting Practices

2.6.1 Financial Performance

The financial performance of the 100% export-based leather goods manufacturing company, Accenture Footwear & Leather Products Ltd., portrays the extent to which the company is efficient in managing resources, earning revenues, and sustaining the profitability in the intensely competitive global market. It is important for stakeholders, such as management, investors, and financial analysts, to assess the financial health of the company in terms of profitability, liquidity, operational efficiency, and the general financial capability of the company.

This analysis is based on key financial ratios and metrics commonly used in performance evaluations. The financial values are placeholders as the actual figures are not provided.

Current Ratio

Fiscal Year	Formula	**Calculation**	**Result**
2022 - 2023	Total Current Assets / Total Current Liabilities	262,804,323/255,120,415	1.0312
2023 - 2024	Total Current Assets / Total Current Liabilities	300,460,488/295,822,881	1.0157

Table 3 Current ratio of Accenture Footwear & Leather Products Ltd.

The **current ratio** measures the company's ability to cover its short-term liabilities with its short-term assets. A ratio above 1 indicates strong liquidity, meaning the company can comfortably meet its short-term obligations. If the ratio is below 1, it suggests potential liquidity issues.

Analysis:

- In fiscal year 2022 – 2023, the current ratio was 1.0312, reflecting the company's ability to meet short-term obligations.
- In fiscal year 2023 - 2024, the ratio declined to 1.0157, indicating a decrease in current assets relative to liabilities.
- This trend suggests that the company needs to focus on optimizing working capital management to ensure healthy liquidity.

Quick Ratio

Fiscal Year	Formula	**Calculation**	**Result**
2022 - 2023	(Total Current Assets - Inventories) / Total Current Liabilities	(262,804,323-204,751,712)/ 255,120,415	0.2275
2023 - 2024	(Total Current Assets - Inventories) / Total Current Liabilities	(300,460,488- 254,635,877)/ 295,822,881	0.1549

Table 4 Quick ratio of Accenture Footwear & Leather Products Ltd.

The **quick ratio** (acid-test ratio) measures the company's ability to pay its current liabilities without relying on inventory sales. A quick ratio above 1 indicates strong liquidity, while a ratio below 1 may signal liquidity risks.

Analysis:

- In fiscal year 2022 - 2023, the quick ratio stood at 0.2275, showing the company's reliance on liquid assets to meet liabilities.
- In 2023 - 2024, it changed to 0.1549, reflecting a decline in liquidity management.
- This highlights the company's need to maintain a healthy balance of liquid assets, especially considering fluctuations in export demand.

Earnings Per Share (EPS)

Fiscal Year	**EPS (in Taka)**
2022 - 2023	469.72
2023 - 2024	614.54

Table 5 EPS of Accenture Footwear & Leather Products Ltd.

EPS measures the company's profitability allocated to each outstanding share of common stock. Higher EPS indicates better profitability.

Analysis:

- The EPS for 2022 - 2023 was 469.72, indicating profitability during the fiscal year.
- In 2023 - 2024, EPS increased to 614.54, reflecting growth in net income, influenced by changes in production efficiency, cost management, and export sales performance.

Return on Equity (ROE)

Fiscal Year	Formula	**Calculation**	**Result**
2022 - 2023	Net Profit After Tax / Shareholders' Equity	19,571,713/ 66,956,293	0.2923
2023 - 2024	Net Profit After Tax / Shareholders' Equity	25,606,279/ 92,562,572	0.2766

Table 6 Return on Equity (ROE) of Accenture Footwear & Leather Products Ltd.

ROE assesses how effectively the company generates profit from shareholders' equity. A higher ROE indicates efficient use of equity to generate earnings.

Analysis:

- In fiscal year 2022 - 2023, ROE was 0.2923, reflecting the company's profitability relative to shareholder investments.
- In 2023 - 2024, it changed to 0.2766, indicating deteriorated financial performance, influenced by operational efficiency and capital management.

Net Profit Margin

Fiscal Year	Formula	**Calculation**	**Result**
2022 - 2023	Net Profit After Tax / Revenue	19,571,713/ 622,688,818	0.0314
2023 - 2024	Net Profit After Tax / Revenue	25,606,279/ 909,939,341	0.0281

Table 7 Net Profit Margin of Accenture Footwear & Leather Products Ltd.

Net Profit Margin shows the percentage of revenue that remains as profit after all expenses. Higher margins indicate better cost management and profitability.

Analysis:

- In 2022 - 2023, the net profit margin was 3.14%, indicating moderate cost control.
- In 2023 - 2024, it decreased to 2.81%, reflecting decrease in production costs, export sales, and operational efficiency.

Total Asset Turnover

Fiscal Year	Formula	**Calculation**	**Result**
2022 - 2023	Sales / Total Assets	560,056,007/ 262,804,323	2.1310
2023 - 2024	Sales / Total Assets	843,989,605/ 300,460,488	2.8089

Table 8 Total Asset Turnover of Accenture Footwear & Leather Products Ltd.

Total Asset Turnover measures the efficiency of asset utilization in generating revenue. A higher ratio indicates more efficient use of assets.

Analysis:

- In 2022 - 2023, the ratio was 2.1310, reflecting asset utilization effectiveness.
- In 2023 - 2024, it changed to 2.8089, indicating improved efficiency in asset management.

Equity Multiplier

Fiscal Year	Formula	**Calculation**	**Result**
2022 - 2023	Total Assets / Shareholders' Equity	262,804,323/ 66,956,293	3.9250
2023 - 2024	Total Assets / Shareholders' Equity	300,460,488/ 92,562,572	3.1441

Table 9 Equity Multiplier of Accenture Footwear & Leather Products Ltd.

Equity Multiplier measures financial leverage, indicating how much of the company's assets are financed by equity versus debt. A higher ratio suggests greater reliance on debt financing.

Analysis:

- In 2022 - 2023, the equity multiplier was 3.9250, reflecting the company's capital structure.
- In 2023 - 2024, it shifted to 3.1441, indicating changes in debt-to-equity ratios and financial risk.

Return on Equity (DuPont Analysis)

Fiscal Year	Formula	**Calculation**	**Result**
2022 - 2023	Net Profit Margin × Total Asset Turnover × Equity Multiplier	0.0314×2.1310×3.9250	0.2643
2023 - 2024	Net Profit Margin × Total Asset Turnover × Equity Multiplier	0.0281×2.8089×3.1441	0.2482

Table 10 Return on Equity (DuPont Analysis) of Accenture Footwear & Leather Products Ltd.

DuPont Analysis breaks down ROE into three components: profitability, efficiency, and leverage. It provides a comprehensive view of the factors driving ROE.

Analysis:

- The DuPont ROE in 2022 – 2023 was 0.2643, showing how profit margins, asset efficiency, and financial leverage contributed to shareholder returns.
- In 2023-2024, it changed to 0.2482, highlighting shifts in operational performance and capital structure.

Commentary on Financial Performance:

The financial analysis of **Accenture Footwear & Leather Products Ltd.** reveals key trends in liquidity, profitability, efficiency, and leverage.

- ❒ **Liquidity:** The current and quick ratios suggest areas for improvement in managing working capital.
- ❒ **Profitability:** Fluctuations in EPS and net profit margins highlight the impact of production costs, global demand, and currency fluctuations on export revenue.

- ❒ **Efficiency:** Asset turnover ratios reflect how effectively the company utilizes its resources to generate sales.
- ❒ **Leverage:** The equity multiplier and ROE indicate the company's financial structure and risk profile.

Recommendations:

- ✓ Focus on improving liquidity by optimizing inventory management and reducing short-term liabilities.
- ✓ Enhance profitability through cost reduction strategies and exploring high-margin export markets.
- ✓ Improve asset utilization by investing in technology and process improvements.
- ✓ Manage financial leverage carefully to maintain a healthy balance between debt and equity.

2.6.2 Accounting Practices

The accounting practices of Accenture Footwear & Leather Products Ltd., a 100% export-based leather goods manufacturing company, are designed to ensure transparency, accuracy, and compliance with international financial reporting standards. Given the company's global client base, it adheres to stringent accounting protocols to maintain financial integrity and meet the diverse regulatory requirements of the countries it exports to.

The Accounts and Finance Department plays a critical role in managing the financial health of the company, overseeing all accounting activities, financial reporting, budget management, and regulatory compliance.

Accounting System Overview:

The daily financial transactions of Accenture Footwear & Leather Products Ltd. are meticulously recorded by the Accounts Department. The department follows internationally recognized accounting standards, ensuring accurate and reliable financial statements. The accounting practices are aligned with the International Financial Reporting Standards (IFRS) and local regulatory requirements for export-based businesses.

The company utilizes an Enterprise Resource Planning (ERP) system to automate and streamline financial operations. This system integrates key accounting functions such as general ledger management, accounts payable/receivable, inventory management, and payroll processing, ensuring real-time tracking and reporting of financial data.

Key Accounting Practices:

1. Recording Financial Transactions

- **Double-Entry Bookkeeping:** All financial transactions are recorded using the double-entry system, ensuring that every debit has a corresponding credit.
- **Daily Transaction Logs:** Transactions related to sales, purchases, payroll, and expenses are recorded daily to maintain up-to-date financial records.
- **Voucher System:** Payment and receipt vouchers are generated for each transaction to ensure proper documentation and verification.

2. Ledger Maintenance

- The company maintains a **General Ledger (GL)** where all financial transactions are posted after being recorded in the journals.
- Sub-ledgers for accounts payable, accounts receivable, inventory, and fixed assets are regularly reconciled with the general ledger to ensure accuracy.

3. Preparation of Financial Statements

Accenture Footwear & Leather Products Ltd. prepares the following key financial statements on a periodic basis:

- **Income Statement (Profit & Loss Statement):** To measure the company's profitability over a specific period.
- **Balance Sheet:** To provide a snapshot of the company's financial position, including assets, liabilities, and equity.
- **Cash Flow Statement:** To track the flow of cash in and out of the business, categorized into operating, investing, and financing activities.
- **Statement of Changes in Equity:** To reflect changes in the company's equity due to profits, losses, dividends, and other transactions.

These financial statements are prepared quarterly and annually, following IFRS guidelines, and are audited by external auditors to ensure compliance and accuracy.

4. Budgeting and Forecasting

- The company prepares an **annual budget** that outlines expected revenues, expenses, and capital investments.
- **Forecasting** models are used to project future financial performance, based on historical data, market trends, and export demand forecasts.
- Regular budget variance analysis is conducted to compare actual performance with budgeted figures, allowing management to make informed financial decisions.

5. Taxation and Regulatory Compliance

- The company complies with all applicable tax laws related to export-based businesses, including **Value Added Tax (VAT)**, **corporate income tax**, and **customs duties**.
- Tax returns are prepared and filed on time to avoid penalties, and all tax-related documents are maintained for audit purposes.
- The company also ensures compliance with international trade regulations, such as export documentation requirements, foreign exchange regulations, and anti-money laundering laws.

6. Internal Controls and Audit

- **Internal Control System:** Strong internal controls are in place to safeguard company assets, prevent fraud, and ensure the accuracy of financial records. This includes segregation of duties, authorization protocols, and regular reconciliations.
- **Internal Audit:** The Internal Audit Department conducts periodic audits to evaluate the effectiveness of internal controls, risk management practices, and compliance with company policies.
- **External Audit:** An independent external audit is conducted annually by a certified audit firm to verify the accuracy and fairness of the company's financial statements.

7. Inventory Accounting

As a leather goods manufacturing company, inventory management is a critical part of the accounting process. The company follows the following practices:

- **Inventory Valuation:** The **FIFO (First-In, First-Out)** method is used to value inventory, ensuring that the oldest stock is recorded as sold first, which aligns with industry practices.
- **Periodic Stock Audits:** Regular physical inventory counts are conducted to reconcile book records with actual stock levels.
- **Cost Accounting:** The cost of goods manufactured (COGM) includes direct materials, direct labor, and manufacturing overheads, which are accurately allocated to finished products.

8. Accounts Payable and Receivable Management

- **Accounts Payable (AP):** The AP team ensures timely payments to suppliers, manages vendor relationships, and monitors outstanding liabilities.
- **Accounts Receivable (AR):** The AR team tracks customer invoices, manages collections, and minimizes credit risks by monitoring overdue accounts.

9. Fixed Asset Management

- **Asset Register:** A detailed register of all fixed assets is maintained, including acquisition costs, depreciation schedules, and disposal records.
- **Depreciation:** Assets are depreciated using the **straight-line method**, with depreciation rates based on the estimated useful life of each asset.
- **Asset Verification:** Periodic asset verification is conducted to ensure the accuracy of asset records and identify any discrepancies.

10. Payroll Accounting

- The payroll system is integrated with the ERP, ensuring accurate calculation of salaries, bonuses, and deductions.
- Compliance with labor laws related to employee benefits, taxes, and social security contributions is strictly maintained.

Accounting Software and Technology:

Accenture Footwear & Leather Products Ltd. uses advanced accounting software integrated into its ERP system, which includes modules for:

- General Ledger
- Accounts Payable & Receivable
- Inventory Management
- Fixed Asset Management
- Payroll Processing
- Financial Reporting and Analysis

The ERP system provides real-time data access, reduces manual errors, and enhances the efficiency of financial operations.

Audit and Financial Reporting Cycle:

1. **Daily:** Recording transactions and reconciling bank accounts.
2. **Monthly:** Closing accounts, preparing trial balances, and conducting reconciliations.
3. **Quarterly:** Preparing interim financial reports for management review.
4. **Annually:** Finalizing financial statements, conducting external audits, and submitting annual reports to regulatory bodies.

Challenges in Accounting Practices:

- **Currency Fluctuations:** As an export-based company, foreign exchange rate volatility impacts revenue and financial reporting.
- **Regulatory Changes:** Frequent updates in international trade regulations require continuous monitoring and adaptation.
- **Cost Control:** Managing production costs while maintaining profitability in competitive global markets.

The accounting practices of Accenture Footwear & Leather Products Ltd. are designed to support its export-driven operations by ensuring financial transparency, regulatory compliance, and effective resource management. The integration of technology, strong internal controls, and adherence to international accounting standards contribute to the company's financial integrity and operational efficiency.

2.7 Operations Management and Information System Practices

At Accenture Footwear & Leather Products Ltd., the main concern is to convert high quality leather raw materials into finished leather products for 100% export-oriented market. Due to fierce competition, efficiency, quality and cost-effective management has become extremely important for having a strong foothold this industry. In response, the company is always looking for ways to streamline operations, so that they can satisfy customer needs, and ensure that their leather goods remain high quality.

The operations team's primary duty is to make the transitions from raw materials to finished product as seamless as possible – without compromising high quality control standards. Its method is simple- it focuses on material handling, labor management, and cost control. By these means, a cost efficiency is also realized through the minimization of non-value-added costs. And production managers at Accenture Footwear & Leather Products Ltd. are leading the charge. They are responsible for critical decisions like manufacturing processes, production locations and plant layout. During the production planning stage, the operations team comes together to plan everything out and make sure all aspects are in line with the company standards and goals.

The operations managers take over the coordination and supervision of the production once it starts. They are constantly evaluating the production process, soliciting feedback, and course-correcting in order to optimize efficiency and work through any bumps in the road. This would involve, among other demands, supervising the purchasing of raw materials, controlling inventory, and making sure that production is synchronized with customers' demand and standards of quality. No minor detail is overlooked and all production goals are met without sacrifice to our clients' expectations. In addition, Accenture Footwear & Leather Products Ltd uses the latest technological ERP system in its operation management process. The ERP system is critical for managing and controlling daily operations from procuring raw materials to managing inventory, scheduling production, and delivering orders. By utilizing the technology in this way, the company can add real-time visibility to its operations, respond to data-driven decisions and flow information through various procedures to drive productivity.

Summarizing, the OM in Accenture Footwear & Leather Products Ltd. are primarily concerned with improvement in productivity system, consistency in production, cost control, information technology used in the process of making and to improve competitiveness of the process. The part ERP component, their constant monitoring and tuning of production workflows, give the company confidence it can stay at the forefront in a changing international market as it provides high-quality leather goods to its many export clients.

2.8 Industry and Competitive Analysis

Accenture Footwear & Leather Products Ltd. is a renowned name in the leather goods production, and producing high standard leather products for global market. The company is 100 % export oriented with a reach to a wide variety of international customers catering to the best quality for more than a decade. Its customer service is driven by innovation, craftsmanship and design. Being part of leather manufacturing sector, Accenture Footwear & Leather Products Ltd. competes even in the tough competition among local and international companies.

The leather industry has increasingly been changing from traditional production methods to more sustainable and ecological means of production as the demand for ethically source materials and ecological friendly manufacturing arose. Automation and digital tools have made the producers much more efficient in recent years. But these advances also present a challenge to companies worldwide - to compete, they must not only offer high-quality products and compete on lead times, but they must now be able to meet unprecedented levels of demand on a global scale.

Accenture Footwear & Leather Products Ltd products challenge other very famous manufacturers from enormous overseas corporations to smaller specialized makes. While some rivals have been able to undercut its price by tapping into lower-paid labor or mass production, the others set themselves apart by providing high-quality, bespoke products. The company has concentrated on making its niche in the high end of the market with the help of intricate designs, quality material and superior craftsmanship to meet the specific needs of export buyers.

Being a 100% export-oriented company, the Accenture Footwear & Leather Products Ltd. is also exposed to risks of demands and supplies in international market, changes in govt. policy, exchange rate fluctuation etc. And it also needs to be nimble in responding to customer tastes that are not necessarily cross-market or cross-region. In order to keep its competitive advantage, the company's plan involves continuing efforts to reinforce its supply value chains for efficiency and maintain its deep understanding on market trends, as well as to predict customer's needs.

The brand is also very conscious of the environmental consequences of leather manufacturing. As a world that's more aware of global sustainability, Accenture Footwear & Leather Products Ltd. making sustainable work practices its priority, which ranges from using eco-friendly tanning, reducing waste and sourcing materials responsibly. This supports the rising demand for sustainability that the company is seeing from their global customers and enhances their position in the market."

With continual innovation, the highest quality standards, and influencing sustainability the company is building strong image in the global leather goods market. With the acceleration of the world demand for leather products, Accenture Footwear & Leather Products Ltd is committed to the pursuit of new trends in the industry, the individual touch, the proposed solution in conjunction with the performance and success in a market that reinvents itself.

2.8.1 Porter's Five Forces Analysis

Porter's Five Forces Model is a valuable framework used to analyze the competitive environment of an industry. In the case of Accenture Footwear & Leather Products Ltd., a company that produces high-quality leather goods for a 100% export market, the forces influencing the business environment can be examined as follows:

Rivalry among Existing Competitors: High

The leather goods industry is highly competitive, with numerous players ranging from large multinational corporations to smaller specialized companies. Accenture Footwear & Leather Products Ltd. faces intense competition from both local manufacturers and international brands. Competing on quality, pricing, and design, the company operates in a market where differentiation plays a significant role in maintaining customer loyalty. While the company focuses on high-quality craftsmanship and premium products, competition from other manufacturers offering similar products or lower-priced alternatives can create pressure. Additionally, changes in global demand and trade dynamics can increase competitive rivalry, making the competition moderately to highly intense.

Bargaining Power of Suppliers: High

Accenture Footwear & Leather Products Ltd. is heavily reliant on suppliers for raw materials such as leather, dyes, hardware components, and specialized machinery. A large portion of these materials is imported from countries with a limited number of reliable suppliers. This makes the company vulnerable to fluctuations in raw material prices and supply chain disruptions. Since high-quality leather and other critical materials may not have many local substitutes, the bargaining power of suppliers is high. Furthermore, any changes in international trade regulations, tariffs, or global supply chain constraints could directly impact the company's production costs and operational efficiency.

Bargaining Power of Customers: Moderately High

In the export-based leather goods industry, customers—primarily distributors, wholesalers, and retailers—have a certain level of bargaining power. With numerous suppliers offering competitive pricing and a wide variety of leather products, customers can demand better quality, more favorable pricing, and faster lead times. Additionally, customers are increasingly concerned with sustainability and ethical sourcing, which means they may have the leverage to influence purchasing decisions based on these factors. The bargaining power of customers remains moderately high, as they can compare products from different manufacturers globally and often seek the best value for money.

Threat of New Entrants: Moderate

While the leather goods industry has a relatively high entry barrier due to the capital-intensive nature of the production process, including specialized equipment and skilled labor, the threat of new entrants remains moderate. New companies with innovative production methods, design aesthetics, or sustainable practices may find opportunities to penetrate niche markets, especially as demand for eco-friendly and ethically produced leather goods increases. Additionally, with the rise of digital platforms and e-commerce, new entrants may have a lower cost of entry and can target specific consumer segments more effectively. However, the need for significant expertise in leather production and the establishment of a trusted brand can limit the number of new players entering the market.

Threat of Substitutes: Low to Moderate

The threat of substitutes for leather goods is low to moderate. While alternative materials such as synthetic leather (e.g., polyurethane or PVC) and other man-made fabrics are available, they do not always match the premium quality, durability, and aesthetic appeal of genuine leather. However, synthetic materials have gained popularity in response to consumer preferences for more affordable or vegan-friendly options. As global trends increasingly favor sustainability and ethical production, the demand for synthetic alternatives may grow, posing a moderate threat. However, customers who value traditional leather craftsmanship, durability, and luxury are unlikely to switch to substitutes, ensuring that the threat remains relatively low.

In summary, Accenture Footwear & Leather Products Ltd. operates in a competitive environment where supplier and customer bargaining power are significant, while competition from existing manufacturers and new entrants remains strong. By maintaining high-quality standards, fostering innovation, and adopting sustainable practices, the company can mitigate some of the competitive pressures and remain a strong player in the global leather goods market.

2.8.2 SWOT Analysis

SWOT Analysis is a strategic tool used to assess an organization’s internal strengths, weaknesses, and external opportunities and threats. It helps businesses identify key factors that can influence their success in the market. Here is a detailed SWOT analysis for Accenture Footwear & Leather Products Ltd., a manufacturer of leather goods with a 100% export focus.

Strengths:

- **High-Quality Products and Craftsmanship:** Accenture Footwear & Leather Products Ltd. manufactures premium leather goods known for their durability, craftsmanship, and aesthetic appeal. The company uses high-quality leather sourced from trusted suppliers and integrates advanced production techniques to create superior products.
- **Established Global Presence:** With a 100% export model, the company has built strong relationships with international clients, ensuring steady demand for its products in global markets.

- **Skilled Workforce:** The company benefits from a highly skilled and experienced workforce in leather production, ensuring that quality is consistently maintained across all product lines.
- **Sustainable Manufacturing Practices:** Accenture Footwear & Leather Products Ltd. has adopted eco-friendly and sustainable manufacturing practices, including the use of vegetable-tanned leather and reducing waste, which appeals to environmentally-conscious consumers and aligns with global sustainability trends.
- **Strong Brand Reputation:** Over the years, the company has cultivated a reputation for producing reliable, top-quality leather goods, which helps to maintain customer loyalty and attract new business.

Weaknesses:

- **Dependence on Global Suppliers:** The company is highly reliant on international suppliers for key materials, particularly leather and hardware components. This dependence exposes the company to potential supply chain disruptions, fluctuating raw material prices, and risks associated with currency exchange rates.
- **Limited Product Diversification:** While the company is known for producing leather footwear and accessories, it has a relatively narrow product line compared to some competitors who have expanded into other leather-based products or lifestyle goods. Investing in research and development to diversify the product range could help capture a broader customer base.
- **Vulnerability to Trade and Tariff Changes:** As a 100% export-based business, Accenture Footwear & Leather Products Ltd. is susceptible to changes in international trade regulations and tariffs. Any new tariffs or trade restrictions could impact the cost of exporting and reduce profit margins.
- **Capital-Intensive Production Process:** The leather goods manufacturing process requires significant investment in machinery and skilled labor. This high capital expenditure may limit the company's ability to rapidly scale up production or adjust to market shifts without substantial financial commitment.

Opportunities:

- **Growing Demand for Sustainable and Ethical Products:** Consumers are increasingly seeking sustainable, eco-friendly leather goods. This growing trend presents an opportunity for Accenture Footwear & Leather Products Ltd. to expand its market share by positioning itself as a leader in producing ethically sourced and environmentally friendly leather goods.
- **Expansion into New Export Markets:** The demand for high-quality leather goods is increasing, particularly in emerging markets such as Asia and Africa. By expanding its reach into new geographical regions, Accenture Footwear & Leather Products Ltd. can tap into untapped markets and drive revenue growth.
- **Technological Advancements in Leather Production:** Advances in production technology, such as automated cutting and stitching, could help improve efficiency and reduce labor costs. Investing in new technologies could also improve product quality and reduce lead times, making the company more competitive in the global market.
- **Luxury Goods Market Growth:** The global market for luxury goods, including premium leather products, is expanding, especially in the fashion industry. Accenture Footwear & Leather Products Ltd. can seize this opportunity by targeting high-end customers looking for exclusive, handcrafted leather goods.

Threats:

- **Intense Global Competition:** The leather goods industry is highly competitive, with numerous established brands offering similar products at varying price points. Competition from both international and local manufacturers may put pressure on Accenture Footwear & Leather Products Ltd. to innovate constantly and maintain its competitive edge.
- **Fluctuating Raw Material Costs:** Leather prices can be volatile due to changes in global supply and demand, animal farming regulations, and environmental factors. This fluctuation in raw material costs can impact profitability if not managed effectively.
- **Economic Downturns and Consumer Spending:** Global economic slowdowns or recessions can lead to reduced consumer spending, especially on premium products. If consumer demand for luxury or non-essential leather goods declines, the company may experience lower sales, especially in its export markets.

- **Trade Barriers and Tariffs:** As a company that exports all its products, Accenture Footwear & Leather Products Ltd. is vulnerable to changes in international trade policies, tariffs, and import/export restrictions. Any increase in tariffs or new trade barriers could increase the cost of doing business and reduce profit margins, particularly in key export markets.
- **Counterfeit Products:** The growing market for counterfeit leather goods poses a significant threat to Accenture Footwear & Leather Products Ltd. Counterfeit products not only hurt brand reputation but also take away market share, particularly in export markets where the brand's authenticity is crucial.

Accenture Footwear & Leather Products Ltd. has significant strengths, including its high-quality products, strong global presence, and commitment to sustainability. However, it faces challenges such as reliance on international suppliers, competition, and vulnerability to changes in trade policies. By capitalizing on opportunities such as expanding into new markets and leveraging technological advancements, the company can further strengthen its position. Addressing weaknesses like product diversification and managing external threats such as fluctuating raw material costs will be crucial for maintaining long-term growth and profitability.

2.9 Summary and Conclusion

Accenture Footwear & Leather Products Ltd is an organization dedicated to manufacturing quality leather goods and it is also 100% export orient leather goods factory. The brand has become well known in the international markets for its quality craftsmanship, its sustainable manufacturing process, and its dedication to delivering excellent products. With experienced workers and advanced equipment, Accenture Footwear & Leather Products Ltd. has endeavored to become a trustworthy partner to customers around the world.

The Company operates in a highly competitive industry, and faces competition from local and international manufacturers. But what sets the company apart is the quality of what it delivers: High-quality history-friendly leather goods. Operating at the forefront of sustainability, Accenture Footwear & Leather Products Ltd, regardless, remains well-equipped to cater to evolving global consumer trends for products made responsibly. The company also has significant avenues to growth in moving into new export markets and introducing new product development, which should strengthen its position.

While the company has released strong performance for the season, it is not immune to issues plaguing India's leather industry such as dependence on foreign sellers, high variability in raw material cost prices, and global economic conditions that influence demand. In this context, investment in innovation, technology and strategic partnerships remain necessary in helping it to address the challenges at hand, especially the effects of raw material price volatility and trade barriers.

To sum up, Accenture Footwear & Leather Products Ltd has a bright prospect for development and achievement in the world leather goods realm. Through maximization of its core capabilities, avoidance of threat and the enhancement new opportunities the business is poised for dominant market share and profitability throughout the long run.

2.10 Recommendations

Based on the analysis of Accenture Footwear & Leather Products Ltd.'s current operations and market environment, the following recommendations are provided to enhance the company's performance and ensure long-term sustainability:

Building Manpower and Empowerment for A Stronger Workforce:

- Accenture Footwear & Leather Products Ltd. must employ more talented employees who can deliver advanced manufacturing techniques and international market developments. Hiring practitioners who have a contemporary outlook on design, manufacture and market strategies will assure that the company is responding to changing industry trends and the needs of its customers.
- A similar initiative would be to invest in ongoing training and development programs for their retain workers to increase productivity and operational efficiency as it will keep the team acquainted with industry best practices.

Enhancing Communication and Cooperation:

- The company needs to have installed a better mode of communication between the various departments to speed up day-today decision making. A strong HRIS can ease managing employee records, time and performance.
- They can further enhance internal communication along with better team collaboration and faster task completion time by including other used tools like MS Outlook and Office; in

addition to this, use of cloud-based collaboration tools such as Google Drive, Forms and Meet will smoothen the process work process.

Market Trend Analysis and Demand Projections:

- The marketing department of the company should do more extensive market research and demand estimating in order to reduce overproduction issue or surplus stock. With its finger on the pulse of what's driving consumer preferences, regional demand, and global economic conditions, Accenture Footwear & Leather Products Ltd. is able to more even better adjust its production timings and set more realistic sales targets.
- Working with market analysts and taking advantage of predictive models can also predict trends in the future to help the firm match its product and inventory to the market.

Liquidity Management and Financial Well Being:

- Accenture Footwear & Leather Products Ltd. has to maximize the utilization of its liquid assets in order to maintain a healthy financial condition. This also includes cash flow management strategies that are ensuring that efficient deployment of funds for operations, expansion and new product development.
- The company also needs to review its low performing segments, particularly product lines which are not performing as per the expectations. If such improvements are possible, then targeted investments in those activities could make them more cost-effective. But if these segments continue to be a drag, the company might want to refocus attention on the more profitable segments, or venture into product categories where it can command a better return on investment.

Expanding the Range of Products:

- The company ought to diversify the line of products if it wants to become more competitive. Diversify into related leather goods such as wallets and belts, or into new categories altogether, such as environmentally friendly accessories, tech-enabled leather goods or vegan leather substitutes.
- With its wide variety of markets, the risks reassociated with a particular product type will be spread and the rejuvenation will allow for new entries into fashion trends with emerging consumer preferences (especially the ethical and sustainable fashion a hot market).

Sustainability and Innovation at the Core:

- As the industries and global consumers increasingly emphasize on sustainability, and less on fast fashion, the company must continue to concentrate on practicing sustainable in production and products design in order to stay competitive in the markets.
- Accenture Footwear & Leather Products Ltd. should invest in newer technologies that would reduce waste, better energy efficiency and also seek out alternative materials with better environmental profile, for example plant or recycled leather. Such a commitment to sustainability might help to bolster the company's brand image and appeal to a wider customer group.

Global Marketing Reach:

- The company needs to look for opportunities to enter the next new geographical area according to the demand of high- quality leather goods. This will involve focusing on growth markets in Asia, Africa and Latin America, where a burgeoning middle class and growing disposable income.
- Regionally strategic partnerships with distributors, retailers and e-commerce players will enable faster penetration and brand building in these territories.

According to these suggestions, Accenture Footwear & Leather Products Ltd. manage its inward procedures, support its financial position, and fortify land in an always showing signs of change worldwide picture. This strategic move should allow the Company to sustain its growth and reinforce its leadership in the leather goods sector.

Chapter 3: Project Part

3.1 Introduction

This report has been prepared as part of the internship program requirements for my Master's in Business Administration (MBA) at BRAC Business School, BRAC University. The primary objective of this three-month internship is to provide students with hands-on experience, allowing them to apply their academic knowledge in a practical setting. Additionally, students are required to document their experiences and insights in a report, which is then submitted to the respective department.

To fulfill this requirement, I joined Accenture Footwear & Leather Products Ltd. as an intern in the Human Resources (HR) department on a three-month contractual basis. My internship commenced on November 2, 2024, and concluded on January 31, 2025. After discussions with my supervisor, the selected topic for my internship report is **"The Training and Development of Accenture Footwear and Leather Products Limited".**

I am grateful to my supervisor, Dr. M. Nazmul Islam, for his invaluable guidance and support throughout the preparation and completion of this report.

3.1.1 Theoretical Background

One of the fundamental responsibilities of Human Resource Management (HRM) is the training and development process, which plays a critical role in enhancing employee performance and overall organizational success (Armstrong & Taylor, 2020). Training and development involve structured programs designed to improve employees' skills, knowledge, and competencies, enabling them to perform their roles effectively and contribute to business objectives (Noe et al., 2021). Organizations utilize various training methods, such as on-the-job training, workshops, e-learning, and mentorship programs, to foster continuous employee growth and adaptability (Garavan, McCarthy, & Carbery, 2019).

With rapid technological advancements and changing business dynamics, the traditional training processes are evolving into more modern, tech-driven learning solutions (Salas, Tannenbaum, Kraiger, & Smith-Jentsch, 2020). Digital platforms, artificial intelligence, and virtual reality are increasingly being incorporated into corporate training, offering employees a more interactive and engaging learning experience (Bell, Tannenbaum, Ford, Noe, & Kraiger, 2017). E-learning has gained prominence due to its flexibility, cost-effectiveness, and ability to provide personalized learning experiences (Baldwin, Ford, & Blume, 2018).

Despite the benefits of modern training techniques, some organizations still rely on conventional classroom-based training programs. A study suggests that while digital learning platforms provide accessibility and convenience, face-to-face training remains essential for fostering interpersonal skills and team collaboration (Saks & Burke, 2019). Additionally, businesses must ensure that training initiatives align with organizational goals and address employees' specific developmental needs for maximum effectiveness (Aguinis & Kraiger, 2009).

Employee development extends beyond formal training sessions, emphasizing continuous learning and career progression. Companies are increasingly adopting a culture of lifelong learning by offering leadership development programs, cross-functional training, and coaching sessions (Collins & Holton, 2004). Effective training and development strategies not only enhance workforce productivity but also contribute to higher employee satisfaction and retention rates (Jehanzeb & Bashir, 2013).

Overall, the training and development process in HRM is a dynamic and essential function that equips employees with the necessary skills to thrive in a competitive business environment. As industries continue to evolve, organizations must adopt innovative training methodologies to enhance workforce capabilities and ensure sustainable growth (Garavan, McCarthy, & Carbery, 2019).

3.1.2 Objectives

The main purpose of this report is to assess the training and development at Accenture Footwear & Leather Products Ltd - Looking for Areas to Develop or Improve. In order to reach this main aim, the following secondary aims have been set:

- To evaluate the difference and inadequacy of the existing training and development systems in Accenture Footwear & Leather Products Ltd.
- To be able to consolidate and transfer academic learning into the company's current HR training and development procedures.
- To offer advice and strategic tactics for increasing the impact of the company's training and development programs.

By meeting these goals, this report intends to help increase the skills, effectiveness, and, ultimately, the growth of the company's workforce.

3.1.3 Significance

The aim of the study is to understand the training and development activities of Accenture Footwear & Leather Products Ltd., and to find out the gaps in the existing training program. Practical recommendations and suggestions are made on the basis of the observation and revelation with a view to improving the efficiency of employee training. The research indicates that legacy training methodologies were inadequate, and as such, show the advantages of contemporary, technology-enabled methods of learning. It will also expose the importance of sustained growth staff in enhancing organizational effectiveness. Academic and industry members who are interested in exploring the effect of digital learning tools and other innovative HR practices that positively affects training and development will be benefited by this study.

3.2 Methodology

Both primary and secondary data have been utilized in the preparation and completion of this report on the training and development process at Accenture Footwear & Leather Products Ltd.

The primary data for this paper were based on personal experience and direct observation in my internship in the company's HR department. Also, useful information gained from interviews with the HR director and the Training & Development Coordinator. These discussions were in-depth on current training programs and their impact and the problems associated with employee development.

The secondary data was collected from the company website including annual reports, HR policy documents and various other credible sources. Scholarly journal articles, newspaper clippings and research papers on modern training methods and HRM best practices were also reviewed in order to compare Accenture Footwear & Leather Products Ltd.'s training process with industry practices. These secondary sources also helped broaden the outlook on modern trends in learning and development, such as the use of digital learning tools and AI-powered training solutions.

Using both practices and the results of observational work, this paper provides an in-depth assessment of the company's training and development process, and suggests specific investment and change based on the evidence provided.

3.3 Overview of the Human Resource Department of the Company

The HR department of Accenture Footwear & Leather Products Ltd. is responsible for contributing in the growth and development of the company through: training and development activities, talent management practices, compensation and benefits administration, compliance, workplace safety. The company has a centralized HR department at its Hemayetpur, Dhaka factory.

This department has a variety of jobs it is required to perform, including staffing the company with the best employees, maintaining disciplinary standards as necessary, managing payroll, controlling benefits, and keeping the Human Resource Information System (HRIS) up to date with current records. The HR team also helps to facilitate employee career growth through formal training sessions and skill acquisition activities. It also monitors the compliance to ethical and legal standards, with the implementation of company rules and regulations.

The following organogram is a visual representation of the functions and activities of the HR department of Accenture Footwear & Leather Products Ltd:

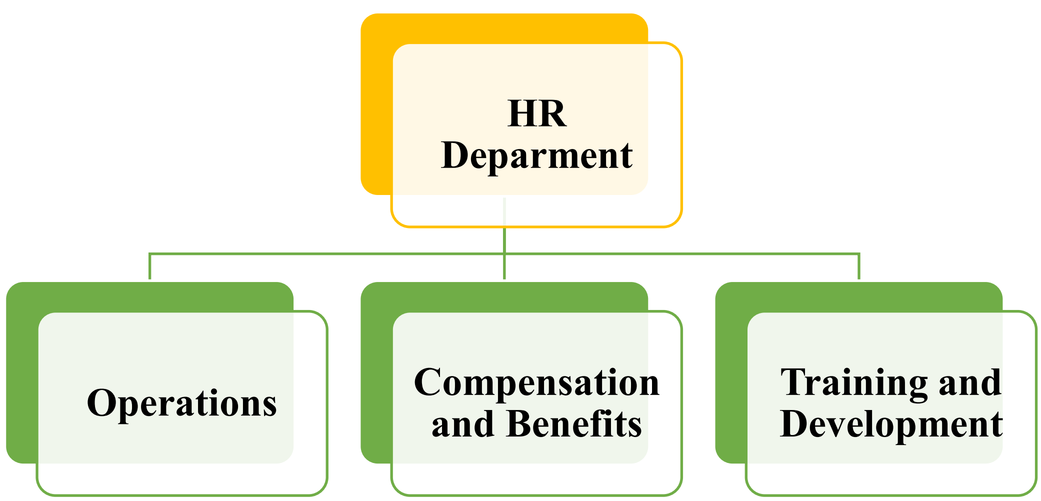

Figure 2 Divisions of HR department

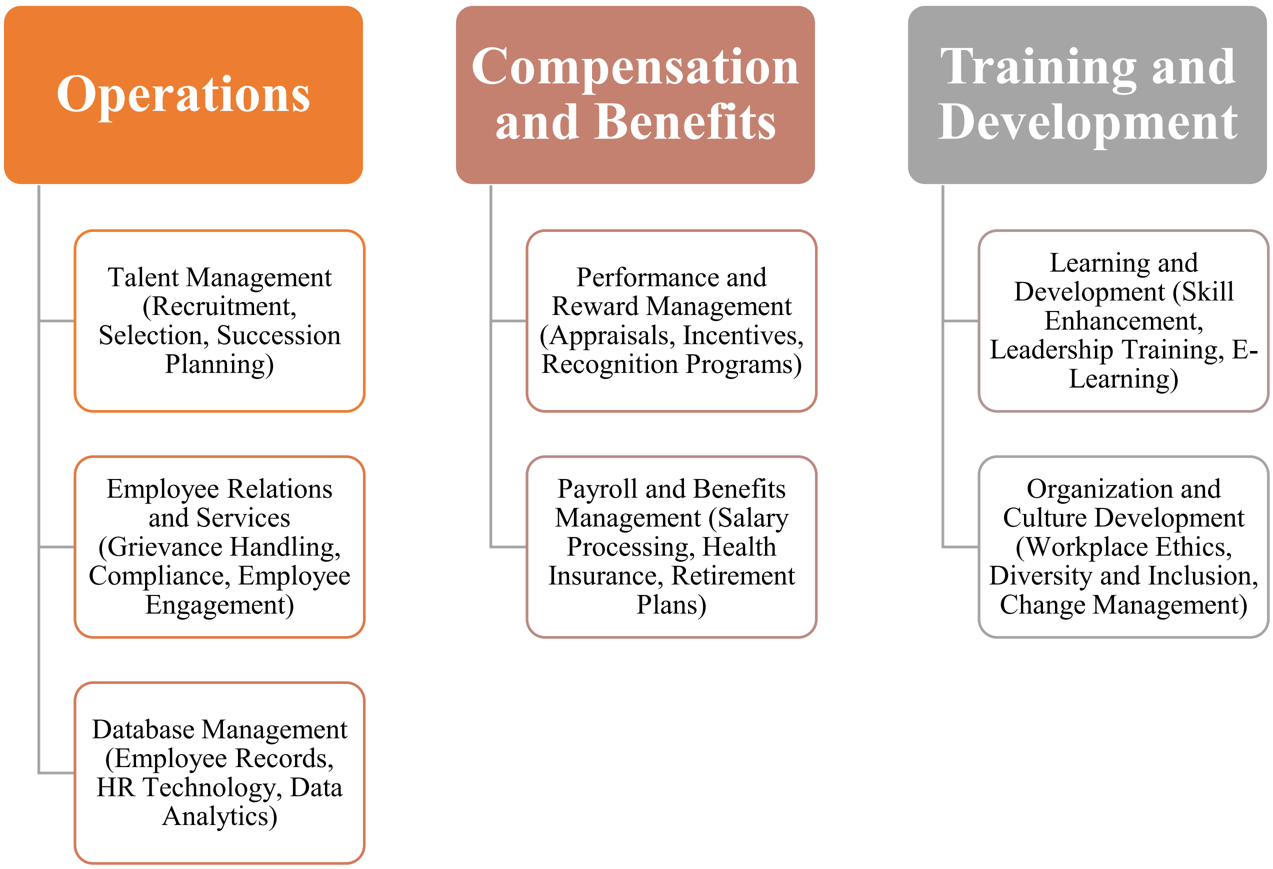

Figure 3 Functions of different divisions of HR department

3.4 Analysis of Training and Development Process of the Company

Training and development are the very important function of HRM and is also a routine activity of the HR department for enhancing the performance and productivity of the employees. At Accenture Footwear & Leather Products Ltd, the human resource department is a critical driver in the design and implementation of learning programs that are in sync with the goals, mission and vision of the organization. The formalized training and development programs are directed by the training and development department and concentrated on developing employees' skills, performance and career administration. Training is divided into some defined steps:

Procedure 1: Training Need Identification

It starts with finding skill deficits and training needs throughout the departments. HR evaluates with performance appraisals (employee) personal observation and interviews the department heads (employer). The objective is to make sure employees are properly taught how to do their jobs and help the company achieve its long-term goals. They also examine training requirements to support the company's mission and vision, and to ensure that employees are aligned with the company's values.

Step 2: New Employee Orientation

New employees receive an orientation on company policies and work place ethics as well as job expectations. This first training is designed to give employees a sound understanding of the rules of the company, the workforce culture and identify the part that they are anticipated to play there. The on-boarding process is crucial for a good start and a productive working environment.

Step 3: Job-Specific Training

After employees are hired by the company, they get on-the-job training specific to their positions. These training courses are geared toward building technical skills, increasing effectiveness, and overall job enhancement. Work-based training is intended to enable and upgrade employee skills to the pace of improvement of best industry practices and technologies applied to extractive industries.

Step 4: Training Session Implementation

Training sessions at Accenture Footwear & Leather Products Ltd. are well organized where they can train 30-40 candidates in one session and we need a minimum of 20 candidates for such session. Responsive participation in attendance is documented. Training sessions are usually of one day duration (although they can run for up to two days due to the level of detail involved).

Step 5: Post-Training Evaluation & Feedback Gathering

To gauge the effectiveness of the training, HR requests employee feedback at the conclusion of each session. This feedback allows HR to evaluate the extent to which the training goals were achieved and any areas for improvement. Associates share the benefits and pitfalls of their learning experiences and offer ideas to improve the training programs. This process is essential in the improvement of future training attempts.

Step 6: Six-Month Training Evaluation and Follow-Up

The effect of courses is followed up during a 6-month period. If a worker still shows skills shortfalls, the worker will be enrolled in add-on learning sessions. The refresher training is an important way to fill in any remaining blanks and to maintain the lifetime of learning. This also informs the updating of training programs according to the new requirements of the labor market.

Step 7: Always be Learning and Growing

The company has set up 30 training sectors for various aspects of the employees' skill upgrade. These training segments serve to provide employees with continued learning and keep the workforce current with industry standards as well as developments in technology. Employees who can learn on the job are said to stay much longer, since they are offered a clear path to advance their career in the organization they currently work for.

Focusing on systematic and planned training & development, all of the employees of Accenture Footwear & Leather Product Ltd are well prepared, motivated and aligned with the company's goals and vision. The HR department's commitment to employee development plays a vital role in fostering a knowledgeable and competent workforce, ultimately driving the company's long-term growth.

Figure 4 Steps of Training and Development process

3.5 Findings from the Analysis

Analysis of the Accenture Footwear & Leather Products Ltd Training and Development process This briefing is the result of my analysis of the Training and Development Process at Accenture Footwear & Leather Products Ltd -Key findings

- ✓ **Minimal Emphasis on Mission and Vision Alignment:** While training programs cover broad overviews of the firm's mission and vision elements, there is not a formalized evaluation of the extent to which employees incorporate these values. There is a need for a more systematic system that aligns employee performance with the goals of the organization.
- ✓ **Introduction training carried out being shallow:** Company provides the new employees with orientation training, introducing office rules and regulations. But somewhere there is not much focus on corporate culture, professional growth and long-term career growth. There could be a better way to onboard that results in higher retention and engagement of the employees.
- ✓ **Regular Training Courses Held with Moderate Scale:** 20-30 employees are required to at least one training course. While this creates a satisfactory level of participation, the reasons people are showing up is not significantly clear – are employees there because they want to or because they have to? This could in turn affect the success of the training initiatives.
- ✓ **Training follow up status not being sure:** The HR to their knowledge keeps track of who has taken the training, they know where all training is given, they hope to use online training to keep track, this system should let them keep updating on a training session and changes made, however time have not allowed for follow up to see if employee is applying what was learnt. Feedback of this type, which could be organized, may promote effective training and help with areas needing improvement.
- ✓ **Brief Training Programs:** Typically, training programs have a duration of one day, occasionally two days. Short may not necessarily save you time – can be too short to learn complex subjects that includes, say, leadership development, compliance or even technical skill development.
- ✓ **Refresher Training Held Every Six Months**: Retraining takes place when a knowledge or skill gap is observed in a six-monthly basis. Although some regular review of knowledge

is welcome, there is no systematic, competency-based assessment to ensure that the training closed knowledge gaps.

- ✓ **High number of training sectors with unclear effectiveness**: The company has 30 training sectors in the factory, suggesting a well-established training infrastructure. But it is hard to know if that time is well spent—no way to track performance and determine if that "edutainment" is generating actual productivity and efficiency gains.

Accenture Footwear & Leather Products Ltd.'s training and development has a very strong structure to it but does lack in some areas. Customized training programs, longer duration of sessions, structured feedback utilization and tracking of a performance would improve general efficiency of training programs. A deliberate emphasis on employees' skills will additionally support business success.

3.6 Implication

The analysis of the Training and Development Process at Accenture Footwear & Leather Products Ltd. highlights both strengths and areas requiring improvement. These insights provide valuable implications for enhancing the overall effectiveness of employee development initiatives.

- ❖ **Strengthening Mission and Vision Integration:** Training programs must go beyond just introducing the company's mission and vision; they should actively instill these principles into employees' daily work culture. Implementing periodic assessments and practical exercises aligned with organizational goals can help employees better internalize these values.

- ❖ **Enhancing Onboarding and Orientation Programs:** While orientation training covers basic office rules and regulations, it lacks depth in areas such as corporate culture, career development pathways, and soft skills training. Expanding orientation programs to include mentorship and interactive sessions can improve employee engagement from the start.

- ❖ **Customizing Training for Role-Specific Development:** The current training sessions are standardized, which may not adequately address individual learning needs. A personalized approach, where training is tailored based on skill gaps and job roles, can significantly enhance employee competence and productivity.

- ❖ **Improving Training Participation and Engagement:** With 30 to 40 employees attending each session, participation rates are satisfactory, but engagement levels remain uncertain.

Introducing interactive learning methods, gamification, and real-world case studies can make training more engaging and effective.

- **Implementing a Structured Follow-Up System:** While employee feedback is collected after training, there is limited evidence that it is systematically utilized for continuous improvement. Establishing a post-training evaluation system, where supervisors assess how employees apply newly acquired skills, can ensure that training translates into workplace effectiveness.
- **Extending Training Duration for Deeper Learning:** The short duration of most training sessions (one to two days) may not provide enough time for in-depth learning. Longer, modular training programs spread over weeks or months, with practical applications in between, can help employees retain and apply knowledge more effectively.
- **Reassessing the Effectiveness of the Six-Month Training Cycle:** Conducting refresher training every six months is a good practice, but it should be based on performance evaluations rather than a fixed schedule. Using performance metrics and employee self-assessments can help determine whether refresher training is actually needed.
- **Maximizing the Potential of 30 Training Sectors:** With 30 training sectors in the factory, the company has a strong training infrastructure, but its impact is unclear. Introducing a centralized training performance dashboard to track employee progress and skill improvements can ensure that these resources are utilized effectively.

By addressing these areas, Accenture Footwear & Leather Products Ltd. can create a more structured, engaging, and impactful training and development program. Implementing data-driven decision-making, customized learning approaches, and continuous performance assessments will help maximize employee potential, leading to higher productivity, job satisfaction, and long-term organizational success.

3.7 Limitations

The study does have a few limitations which may have affected the depth and accuracy of the findings.

- **Access to Sensitive Information:** The company did not allow access to some of the vital data, such as the training budgets and the metrics used for evaluating performance and employee feedback. As a result of the limited access to training, it is likely that the effectiveness and impact from training initiatives was not well -described.
- **Sample size for data collection is small:** The results are derived from observations and interviews only to a small number of HR staff which may not be representing all employees of different division in an organization. A larger number of participants, incorporating the perspective of trainees and managers, would have allowed a more complete view.
- **Employees not consulted:** Although HR officers gave information about the practice of training, there was little consultation of those staff members who actually attend such course. Analysis that was more employee-focused, such as surveys or conversations with trainees, would have augmented the findings.
- **No Quantitative Performance Metrics:** The study is heavily qualitative without access to measurable performance-based metrics like post-training productivity jump or employee turnover and training ROI. The addition of quantifiable data might have been instructive in determining efficacy of training.
- **Scope:** Given the short time frame, there was limited opportunity to undertake a longitudinal analysis of the impact of training. A longer follow-up period could have been a good option to measure the long-term effect of the training programs on employee performance.

Notwithstanding these limitations, the results provide useful conclusions on the company's learning process. Subsequent research can overcome these limitations by using larger sample sizes, adopting a more quantitative approach of data analysis and seeking direct employee feedback, which will generate a more robust and evidence-based assessment of training effectiveness.

3.8 Conclusion

The success of the Training and Development process based on the ways the workforce in the company and the cycle of the company itself is being met over the long term. Accenture Footwear & Leather Products Ltd. has developed a formalized training structure that supports the firm's vision, aspirations and objectives. The firm offers orientation training, job training, and refresher classes to further employees' knowledge and ensure they are up-to-date on workplace laws and industry practices. Besides, the HR team can use ongoing evaluations and feedback gathering to track the effectiveness of the training and address any required adjustments. In light of those efforts, it appears that there are a number of challenges that still remain. There are not enough people in our HR department, so training programs are difficult to carry out. In addition, the measurement of training effectiveness is constrained since a standardized post-training performance evaluation process is not established. Employee retention challenges also indicate that training programs are potentially failing away to fill their skills gap or to progress in their career.

In order to survive and succeed in future, the HR team of Accenture Footwear & Leather Products Ltd. needs to optimize the performance management system with a focus on HR team development, technological upgrades and modern training techniques to positively exploit data-based evaluation tools. By doing so, the organization can increase individual participation and development and drive overall business performance. A competent workforce is a key component to being competitive in the industry, and with an ongoing emphasis on improving training tactics, the company can look forward to increased productivity, lower turnover, and increased company growth in the years ahead.

3.9 Recommendations

According to the problems presented in Accenture Footwear & Leather Products Ltd.'s recruiting and selecting system, it is obvious that the one major solution is the improvement in the training and development of the HR department. Next to a streamlined recruitment process and better communication, strong training and development programs may help us start making inroads in both effectively managing talent and optimizing HR processes. This recommendation is in regard to how training and development can act as a vehicle to drive out some of the root causes of the problems in HR so that staff are in a position to deliver an array of HR strategy effectively.

1. Strategic HR Manpower Planning Training

As identified, the HR department at Accenture Footwear & Leather Products Ltd. faces significant challenges due to understaffing, which has been directly linked to inefficiencies in the recruitment and selection process, particularly in steps 4, 5, and 6. Research by Jacob (2020) indicates that HR departments that lack adequate manpower often struggle to manage the workload effectively, leading to delays and errors.

To address this, Accenture must invest in training HR personnel on strategic manpower planning. HR professionals should be equipped with the knowledge and tools to forecast workforce requirements, analyze talent gaps, and effectively plan for future recruitment needs. This type of training will enable HR teams to identify staffing needs proactively, allocate resources efficiently, and avoid understaffing that could lead to missed opportunities.

Training could include understanding workforce trends, using HR analytics to predict future demands, and building the right team to meet organizational goals. Moreover, HR teams should be trained to create and maintain a flexible, scalable HR strategy that can adjust to both the immediate and long-term talent needs of the organization. By ensuring that HR professionals are trained in these areas, Accenture can improve the planning process and align HR operations with business objectives, reducing the impact of understaffing and improving the overall efficiency of recruitment and talent management.

2. Training on Leveraging Technology for HR Operations

To improve the hiring procedure, it was proposed that Accenture Footwear & Leather Products Ltd. purchase AI technologies such as resume sorting programs and video resume evaluation tools. Although these tools have the power to greatly improve recruitment processes, HR personnel need to be trained thoroughly and guided on how to use them properly to gain benefit in a moral manner.

The training should aim at informing the employees on which AI tools will assist them in automating the repetitive tasks with regard to information sifting, all while allowing employees to make reasoned decisions based on AI to human interaction. In the words of Johansson & Herranen (2019), AI can assist in evaluating video resumes where, for instance, facial expressions, tone and even body posture are taken into consideration as non-verbal indicators. These insights produced by AI will apply at evaluating video resumes, but such HR professionals need training on how to ethically use these insights.

In addition, the existing HR personnel will require further training to keep pace with new technological advancements in AI. This encompasses following the latest technology, public relations, and the responsible use of AI in recruitment. Instruction should also include the appropriate balance between AI and human decision-making since other aspects, such as evaluating culture fit and alignment with company values, require human discretion. By doing so, Accenture will enable the HR team to use technology without hindering the quality and personal touch required in talent management.

3. **Enhancing Employer Branding Through Training**

Employer branding plays a significant role in attracting top talent, and as the research by Kucherov, Zamulin, & Tsybova (2019) indicates, it's not just about offering a good company image, but also about fair compensation and attractive benefits. Accenture Footwear & Leather Products Ltd. needs to invest in training its HR team on how to position the company as an employer of choice. This involves equipping HR professionals with the skills to communicate the company's values, culture, and unique selling points effectively to potential candidates.

Training programs can include modules on employer branding strategies, effective communication, and digital marketing skills. HR personnel should be trained on how to use social media and other channels to maintain and enhance the employer brand: an organization that embraces diversity, inclusion, career progress and work/life balance. Further, through proper education on compensation analysis, HR experts will know how to compare salaries and benefits to what the market offers while competing for talent. Through a stronger employer brand, Accenture will not only be able to ensure they are attracting the best talent, but holding onto these employees by creating a positive working environment. Properly trained HR staff will be able to help put Accenture in a leading position on the labor market by effectively telling professionals they will get fair pay as well as a good place to work.

4. **Communication and Feedback Training for HR Staff**

In addition to optimizing recruitment procedures, the area of candidate communication—particularly with those who are not selected—represents a critical aspect where structured training can yield substantial improvements. At present, Accenture Footwear & Leather Products Ltd. does not engage with unsuccessful applicants, a practice that may inadvertently contribute to negative perceptions of the organization. As noted by Nawaz and Gomes (2019), organizations such as Coca-Cola and Unilever have strengthened their employer branding efforts by consistently communicating with unsuccessful candidates, frequently utilizing automated tools such as chatbots to ensure prompt and respectful correspondence.

To implement a comparable system, it is imperative that human resource professionals receive targeted training in communication strategies. Such training should encompass the provision of constructive feedback and the cultivation of positive candidate relationships, even in the context of rejection. Moreover, instruction on the effective use of chatbot technology can assist HR teams in delivering empathetic, timely, and professional messages to unsuccessful applicants.

Beyond automated interactions, HR practitioners must also be equipped to address more nuanced or complex queries that require a human response. This necessitates the development of advanced interpersonal skills, enabling staff to deliver personalized feedback that aligns with the organization's values of transparency, fairness, and respect. Furthermore, maintaining engagement with candidates' post-recruitment can contribute to a more favorable perception of the organization, thereby enhancing its competitiveness in attracting and retaining talent within a dynamic labor market.

5. **Developing Leadership and Succession Planning Training**

Following the expansion of Accenture Footwear & Leather Products Ltd, emphasis will be required for leadership training and succession planning within the HR polices. To foster enduring success and stability, an investment must be made so that HR professionals who are trained can recognize and cultivate high-potential candidates tailored to fill critical leadership roles. A succession planning training will enable HR personnel to learn how to evaluate potential organizational leaders, identify skill deficiencies, and devise appropriate developmental programs to prepare these individuals for leadership.

This training will ensure that Accenture benefits from a continuous stream of potential leaders capable of deepening the company's growth and innovation, especially with regard to the HR functions. Besides possessing tactical and strategic HR competencies, the leader must be equipped with coaching and mentoring skills, thereby enabling the HR personnel to actively participate in talent management through organizational developmental roles.

Training and development are critical towards addressing the Accenture Footwear & Leather Products Ltd as a concern in regard to its operational human resource challenges. Targeting training investments towards strategic HR planning, technology utilization, employer branding, candidate engagement communication, and leadership potential development will greatly enhance recruitment and retention. Competent HR personnel shall sustain the company’s competitive edge in market positioning by ensuring the organization has a favorable ambience for work, and the human resources are effectively managed. With these changes, it will be easier for Accenture to deal with its current problems as well as achieve sustainable long-term organizational success.

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