

Report On

Employee Attitudes towards HR Policies

By

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An Internship report submitted to the BBS department, in partial fulfillment of the requirement
for the degree of Bachelor of Business Administration (BBA)

BRAC Business School

BRAC University

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Declaration:

It is hereby declared that,

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

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Letter of Transmittal

Mr. Zaheed Hussain Mohammad Al-Din

Senior Lecturer

BRAC Business School

BRAC University

66 Mohakhali, Dhaka-1212

Subject: Submission of Internship report on “Employee attitude towards HR polices of A&E Bangladesh”

Dear Sir,

I'm writing to submit my report for my internship with American & Efird (Bangladesh) Ltd., where I had the chance to work for three months in a rapidly expanding textiles company, giving me exposure in a demanding and exciting setting.

Finding suitable HR policies and procedures that are in line with the requirements of the current A&E Bangladesh HR department was the main goal of my internship. I was able to identify areas for improvement and viable solutions through my research and analysis, and I also obtained a thorough understanding of the A&E Bangladesh HR systems and processes already in use.

I want to express my gratitude to A&E Bangladesh for giving me this wonderful opportunity as well as for my supervisor's assistance and direction throughout the internship. I have no doubt that the conclusions and suggestions made in this report will help the HR division of A&E Bangladesh continue to prosper and expand.

Sincerely yours,

Md. Safkat Sabab Gazi

19104066

BRAC Business School

BRAC University

Date: April 4, 2023

Non-Disclosure Agreement

[This page is for Non-Disclosure Agreement between the Company and The Student]

This agreement is made and entered into by and between [American & Efird (Bangladesh) Ltd.] and the

Undersigned student at BRAC University.....

Acknowledgement

Firstly, all praise to the Almighty Allah. Without him I wouldn't have gotten an opportunity to undertake the internship program this semester. I'd like to thank him for giving me enough strength and tenacity and providing me guidance to complete this program. Also, it is because of him and my well-wishers that I got to do my internship at a renowned company like A&E.

Secondly, I'd like to express my sincere attitude to both of my academic supervisor and Co-supervisor, **Mr. Zaheed Hussain Mohammad Al-Din** and **Mr. Feihan Ahsan** for their immense support and guidance throughout the entire internship program. Their in-depth knowledge and experience guided me to have a better understanding of my topic. I'm also heavily indebted to my field supervisor, **Ms. Saira Afzal**, (Assistant Manager, HR & Admin) for sharing her valuable knowledge and expertise with me. She was always ready to help and guide me whenever I faced challenges in my workplace. It was because of her, who really helped me to understand the internals, hierarchy, order of power/command and other activities. I've truly learnt a lot under her supervision. I'm grateful to her from the bottom of my heart.

I would also like to thank my family and friends and also my senior colleagues who have helped, supported and even provided me guidance. I'm really indebted to all of them for their wonderful and supportive behavior.

Lastly, I'd like to express my undying gratitude to everyone who've helped/supported or have contributed to help me in my internship report.

Executive Summary

HR policies are gaining a lot of importance for a lot of companies in recent years. It has significant importance in both small and big organizations. Since A&E Bangladesh is a part of the textiles industry it plays a great role in regulating up-to-date HR policies that both satisfy the employee needs and limit them from overusing it. Implementing these policies properly has greatly increased the overall productivity and efficiency of the organization.

Bangladesh is known for its inexpensive labor cost and the quality of apparel throughout the entire globe. In recent years, it has expanded. According to Export Promotion Bureau (EPB) in the fiscal year of 2021-2022, Bangladesh exported more than worth of US \$42.613 billion in garments which is said to be the second-highest exporter in the world. This data speaks volumes of how much prominent Bangladesh is in the textiles sector. The entire RMG exports saw an astonishing 35.47% growth.

The economy of Bangladesh, which is rapidly growing, receives all of its development from the textile and apparel sectors. The main source of foreign currency gains is from the export of clothing and textiles. By 2002, 77% of Bangladesh's total exports of goods were textiles, apparel, and ready-made garments (RMG). Not only it is growing at a rapid speed, but also these industries are able to give a lot of people of Bangladesh a chance of employment. These rapid growing industries are also helping in developing the livelihoods of the poor people.

A&E Bangladesh is a multinational company operating in more than 44 countries throughout the entire globe. It saw endless possibilities in Bangladesh and started to operate here at 2004. Since then, the company itself only grew. Now it has 3 different corporate office with 2 factories (1 currently under-construction) within Bangladesh. A&E Bangladesh has discovered a lot of potential within the country and has been operating effortlessly till the first day.

A&E Bangladesh is committed to make the workplace better by continuous development of the HR policies and updating them on a regular basis. They take employee feedback with utmost attention and try their level best to resolve any issue within the organization.

This research has emphasized the significance of HR policies that are tailored to the requirements of the HR department of A&E Bangladesh. The research has highlighted numerous crucial areas for improvement in the HR Policies via a review of the company's present HR procedures and requirements. Overall, A&E Bangladesh may significantly increase the efficacy and efficiency of its HR department by putting these suggested HR policies and processes into practice. This will therefore help the business as a whole and position it for success in the cutthroat textiles market.

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Acronyms List:

HR- Human Resources

HRM- Human Resources Management

HRIS- Human Resources Information System

A&E- American & Efid

KPI- Key Performance Indicator

CSR- Corporate Social Responsibility

ECM- Executive Committee Member

Chapter-1

Overview of Internship

1.1 Student Information

Student Name: Md. Safkat Sabab Gazi

Student ID: 19104066

Program: Bachelor of Business Administration (BBA)

Major: Human Resources Management

1.2 Introduction

This internship report contains my overall experience and learnings as an HR intern at A&E Bangladesh. In this segment, I will talk about my overall internship, the activities/tasks that I was assigned by my department, the challenges that I encountered and results of those outcomes. While I was an intern at A&E, I was responsible for doing the operational HR tasks such as overall recruitment and selection, organizing and sorting employee information files, updating HR policies, assisting my team with Training and Development. I also assisted my team with data accuracy of monthly attendance records.

During my time at A&E, I learned a lot of valuable things. I got to know the company internally. I got a deeper meaning of what it means to be a company. Since I was a part of the HR team, I learnt what it means to be an HR and what responsibilities they possess. Managing employees while also paying attention to their complaints was a quite difficult task. I was also able to gain sound knowledge regarding sorting candidates for a designation, interview schedule, onboarding, and exit interview as well as exit procedures. Also, I was assigned with the task of proofreading and editing of my company's monthly Newsletter.

While I was an HR intern at A&E Bangladesh, I got an opportunity to work with a community of people who were really supportive and creative in their own respective field. They were very much interested in learning from each other. I learnt a lot about dedication from them directly. My supervisor, who was always busy with overwhelming tasks, never failed to answer any of my queries. She was always there to support me, and I believe she is the one who guided

me the most. It was because of her and the HR director that I was able to learn a lot about HR policies. They guided me through every policy which enabled me to get a clear view of why these policies exist in the first place.

To conclude, the entire internship program provided me with a very important hands-on experience in the Human Resources field. I'm grateful to my team and to A&E for providing me with an opportunity to be a part of them and to work with them side by side. I truly believe that what I contributed to the company was helpful and beneficial, I want to use this knowledge that I gathered from here in the near future.

1.3 Internship information

1.3.1 Internship period, Company name, Division/Department, Location

Total Duration: 3 Months (11/01/2023 – 11/04/2023)

Name of the Company: American & Efird (Bangladesh) Ltd.

Department: HR & Admin

Location: The Glass House, Level 4, Plot 38, Gulshan South Avenue, Dhaka-1212

1.3.2 Field Supervisor's Information

Supervisors Name: Mrs. Saira Afzal

Designation: Assistant Manager

1.4 Job Scope- Job Responsibilities

While I was an intern at A&E there were numerous duties that I needed to follow. Some of the duties are as follows-

- Assist in recruitment and selection process.
- Assisting in onboarding.
- Organizing and maintaining existing employee files as well as creating new joiners' files.
- Assisting with Training and Development.
- In charge of National Anthem playback.
- Managing the employee attendance report and maintaining data accuracy

- Coordinating interviews.
- Always being prepared for any tasks assigned by my superiors.
- Editing monthly Newsletters published by our department.

1.5 Internship Outcomes

1.5.1 Contribution to the Company

While I was working as an intern at A&E Bangladesh, I tried my level best to make significant contributions to the HR operations/tasks. I also took some initiatives to execute my tasks more efficiently and effectively. A&E rarely hires interns because of their requirements. The headcounts are limited, and everyone is efficient at what they do. That's why A&E Bangladesh rarely hires interns. I was the only intern in HR at my time. So, for this reason I consider myself very lucky. My contribution to the company wasn't immense. However, it was effective. I used to do HRD related tasks. Since I wasn't an employee that's why I wasn't allowed to get any internal access. My supervisor and other colleagues used to give me specific tasks through mail and share drive. I became adjusted to the corporate culture. Though I was only an intern, everyone treated me as their colleague.

1.5.2 Benefits to Me

While I was an intern at A&E Bangladesh, the entire experience was magnificent. The entire experience helped me a lot to grow as a person. Since I was an intern in the HR department, I got to learn a lot about the department. I got to know what it means to be an HR, responsibilities, and functions of HR. I learnt a lot of aspects of HR through firsthand experience. These aspects include selection and recruitment, onboarding as well as exit interview and final settlement. I also learnt the methods and appropriate way to execute them efficiently and effectively. I also gained a deeper understanding of how culture operates at an organization.

Additionally, my learning was not only limited to the function and aspects of HR. I also got an opportunity to learn a lot about my company's industry. I got in-depth knowledge about the textiles industry, how it works and what is the present condition of it in our country. A&E Bangladesh's overall operation and participation in this industry has helped me to learn a lot about textiles industry. Also, I learnt the ins and outs of what an MNC is and how it operates in different countries.

Overall, A&E Bangladesh provided me with a great learning opportunity that helped me to gain a good amount of knowledge and hands-on experience. I gained knowledge on both HR and Textiles. The overall knowledge and experience that I've gained will be very helpful for me in the future. I'm eternally grateful to A&E Bangladesh for providing me an opportunity to work in a dynamic, forward moving company.

1.5.3 Challenges/Obstacles

During my time at A&E Bangladesh, I had encountered several challenges/obstacles that made my overall performance deteriorate. Since I was an intern and external individual for the company, my access towards organizational Intel and resources were limited. That is why, most of the time it was my supervisor or department director who had to assign me different tasks. Also, at the beginning of my internship period, since I was not fully aware of how an organization operates internally, I was struggling to understand. However, slowly I was able to grasp it. In addition, some days there was a lot of pressure while other days I had nothing to do. To be honest, being engaged in work felt much well than doing nothing. I had faced severe challenge to effectively communicate with my colleagues at first. Since my department was very friendly and supportive towards that's why I quickly overcame that challenge. However, effective communication with another department remained an uphill task for me. Sometimes, there was a bit of miscommunication with my colleagues. This resulted in deterioration in relationships in productivity. These are the overall challenges I faced while I was working as an intern at A&E Bangladesh. These challenges impacted my internship experience.

1.5.4 Recommendations

After successfully completing the internship tenure, these are my recommendations for A&E Bangladesh.

- To establish clear communication between the intern and other departments.
- Should emphasize more on designing the internship program.
- Should provide feedback more regularly to the interns.
- Provide necessary training to the interns.
- Provide necessary internal access to the interns.

- Should allocate specific tasks for the interns.
- Ensure a friendly work environment and culture for all interns.
- Should hire interns on a regular basis.

CHAPTER 2

2. Organizational Part

2.1 Introduction

In this chapter I'll be discussing the organization that I've been working on as an intern for the past few months. Also, I'll be sharing their company aim, vision, quality policy and action policies. This part also includes the organization hierarchy, job bands, divisions etc. in other words, I've covered the entire organization in this part. I'll be also sharing the company analysis such as SWOC analysis, Porters 5 forces, winning strategy etc. that I've conducted and will be providing results of it.

2.2 Overview of American & Efird (Bangladesh) Ltd.

American & Efird is under the umbrella of **Elevate Textiles**. **Elevate Textiles** provides global textile provides global solutions and manufactures fabric brands for automotive, apparel, interior, and industrial applications. A&E is one of the world's foremost manufacturers of sewing thread, embroidery thread and technical textile business for over 125 years. Currently, A&E's global supply network has 31 manufacturing centers with 76 distribution points. Located within 41 countries. A&E has been operating in Bangladesh since 2004.



Figure 1 : All the brands associated with Elevate Textiles

A&E believes the key to success is its employees. Employees are the only factor in business that cannot be copied by its competitors. Every individual is unique and for this A&E focuses on providing each one of them with the best value. A&E also emphasizes employee retention. For that, A&E offers lucrative benefits to its employees. These benefits are as follows-

- Annual Salary Incentive
- Leave Fair Assistance (LFA) which is 25% of gross salary.
- WPPF
- Healthcare Insurance for self, spouse, and children.
- Provident Fund and Gratuity.

A&E is a multinational corporation. A&E is widely spread across 44 countries. In Bangladesh there are 3 corporate offices. The Location of these offices are-

1. Dhaka Corporate Office
The Glass House, Level 4, Plot 38, Gulshan South Avenue, Dhaka-1212
2. Gazipur Factory
American & Efird (Bangladesh) Ltd. Factory
Plot 659-660; 93, Islampur, Gazipur
3. Chittagong Sales Office
47/A, Ispahani Park, GOUREE (3rd floor), Zakir Hossain Road, Road # 01, South Khulshi, Chattogram.

Logo of American and Efird (Bangladesh) Ltd.



Figure 2: A&E logo

Technical Partners of American & Efird (Bangladesh) Ltd.



Figure 3: Technical Partners of A&E Bangladesh

2.3 Company Analysis

2.3.1 Company Aim

To be the preferred global supplier of Industrial Sewing Thread, Embroidery Thread and Technical Textiles by providing World-Class quality products and services to our customers.

2.3.2 Company Vision

A&E will achieve worldwide, preferred supplier status in each product line by:

1. Supplying superior quality products, services and value to our customers.
2. Practicing Quality Business Culture (QBC) throughout the company. A&E's QBC is defined as a comprehensive collection of practices and processes driven by customer needs, focused on process improvement, led by management with associate involvement.
3. Being recognized as a leader by our Customers, Associates, Suppliers and Community in our contributions to society and the environment through A&E's continuing global commitment to sustainability.

2.3.3 Quality Policy

A&E is committed to providing World-Class quality products and services that meet or exceed Customer requirements. World-Class quality is achieved through continuous improvement of processes and is defined as being on-target with minimal variation.

2.3.4 Action Plan

- **Customer Driven:** Identify and understand customers' needs and translate them into innovative products, services, and value.
- **Process Improvement Focus:** Once the customer's needs are understood, we will focus on process improvement to consistently meet those needs. To this end, we will work to understand each process, statistically determine its capability, and work for reduction of variation using Six Sigma, Lean and other tools.
- **Management Leadership/Associate Involvement:** Create an environment where management leads the QBC and where all associates are involved with process improvements.
- **Sustainability Commitment:** Conduct our operations through consideration of economic, social responsibility, and environmental aspects of A&E's global operations.
- **Safety and Health Responsibility:** Operate our facilities with the utmost regard for Safety and Health concerns.
- **Product Stewardship:** Create sustainable products with a commitment to compliance with global restrictions on chemicals.

2.3.5 Global Code of Conduct and Ethics

The Global Code of Conduct and Ethics are a set of principles/orders that needs to be maintained by all the employees of A&E. Since A&E is currently operating worldwide, some of the codes might be a bit different in some regions.

- **Addressing Integrity Concerns**
- **Investigation and Discipline process**
- **Training and Education**
- **Conflicts of Interest**
- **Personal Business Relationship**
- **Gathering Competitive Information**

- **Legal Compliance**
- **Applicable Laws- Foreign Corrupt Practices Act**
- **Antitrust and Fair Competition**
- **Non-discrimination/ Non-harassment**
- **Drug Free Workplace**
- **Human Rights and Labor Practices**
- **Child Labor, Forced Labor and Working hours.**
- **Collective Bargaining**
- **Commitment to responsible recruitment**
- **Fraudulent Contract**
- **Health & Safety**
- **Environmental Principles**
- **Confidential Information**
- **Company Resources**
- **Social Media**
- **Communications with the Government**
- **Communications with the Public**
- **No Retaliation**
- **Reporting options for Global Code of Conduct**

2.3.6 Divisions and departments of A&E Bangladesh Ltd.

Table 1: Divisions and Departments of A&E Bangladesh

Serial	Divisions	Departments
1	Finance & Commercial	<ul style="list-style-type: none"> • Finance • Commercial • Information Technology (IT)
2	General Administration	
3	Human Resources	<ul style="list-style-type: none"> • HR • Administration
4.	Internal Audit	
5	Manufacturing	<ul style="list-style-type: none"> • Dye House • Laboratory • Finishing • Environmental, Health and Safety (EHS) • Engineering • Quality and Assurance
6	Sales & Marketing	<ul style="list-style-type: none"> • Sales • Customer Service • Global Retail Solutions (GRS)
7	Supply Chain Operations	<ul style="list-style-type: none"> • Supply Chain • Logistics • Planning

2.3.7 Organizational Structure and job bands of A&E Bangladesh Ltd.

A&E Bangladesh follows a certain hierarchy for the existing employees of the company.

Most used Organization structure of A&E Bangladesh is as follows -

Table 2: Job designation & Band of A&E Bangladesh

<i>Job designation</i>	<i>Band</i>
<i>Managing Director</i>	<i>5b</i>
<i>Deputy Managing Director (DMD)</i>	<i>5a</i>
<i>Chief Financial Officer (CFO)</i>	<i>5a</i>
<i>Director</i>	<i>5</i>
<i>General Manager (GM)</i>	<i>4b</i>
<i>Deputy General Manager (DGM)/ Deputy General Manager- Sales</i>	<i>4</i>
<i>Senior Manager/ Regional Sales Manager</i>	<i>3b</i>
<i>Manager/ Area Sales Manager</i>	<i>3a</i>
<i>Assistant Manager</i>	<i>3</i>
<i>Account Sales Manager</i>	<i>2b</i>
<i>Senior Executive</i>	<i>2a</i>
<i>Executive</i>	<i>2</i>
<i>Junior Executive</i>	<i>1b</i>
<i>Officer</i>	<i>1a</i>

2.3.8 Executive Committee Members (ECM)/Management team of American & Efird (Bangladesh) Ltd.

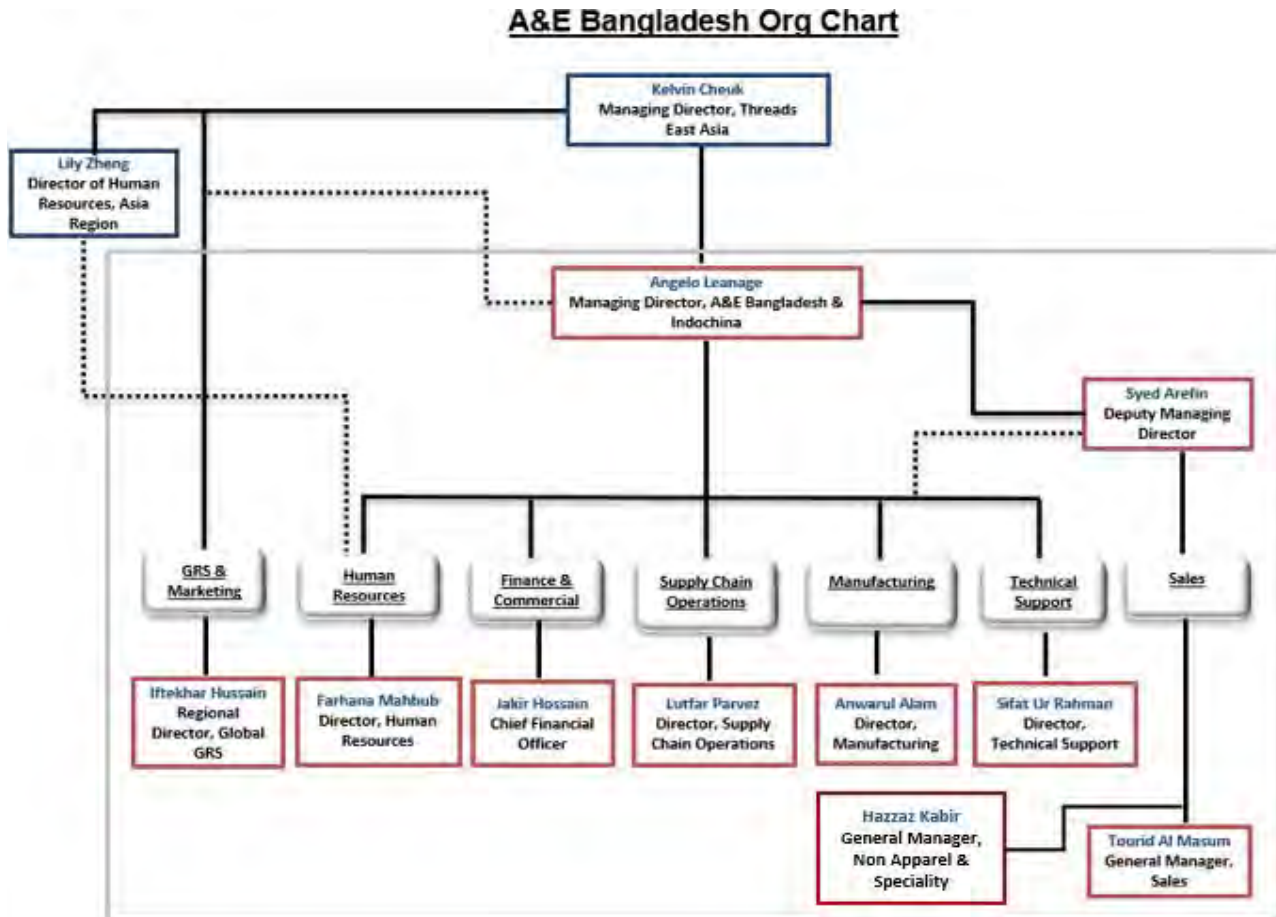


Figure 5: A&E Bangladesh Organizational chart

A&E has a total of 8 ECM. All of them are held responsible for making any decision within the organization. They are the ones to take harsh challenging decisions when a crisis arises. They envision the future and set targets for the younger employees. In the above chart, only the directors are a part of the ECM. They are also known as the top management of the company. They are responsible for taking decisions.

The total headcount of A&E Bangladesh is **532** including workers, staffs, and permanent employees. This is the total number of employees working at Dhaka Corporate office, Chattogram Sales Office and Gazipur Factory.

2.3.9 Porter's 5 forces model of A&E

Table 3: Porter's 5 forces analysis of A&E Bangladesh

<i>Factors</i>	<i>Low (1)</i>	<i>Medium (2)</i>	<i>High (3)</i>
Threat of New Entrants	✓		
Rivalry among existing firms			✓
Threat of substitutes		✓	
Bargaining power of Suppliers		✓	
Bargaining Power of Buyers			✓

The market competitiveness: $(1+3+2+2+3)/15*100\%$

= 73%

The market competitiveness is 73%, which is **moderate**. This also means that the Profitability is moderate. Since the profitability of A&E Bangladesh is moderate, it can be said that the overall growth is quite slow compared to other industries.

2.3.10 SWOC Analysis

For A&E Bangladesh I've conducted a SWOC analysis. The reason why I've conducted a SWOC analysis over SWOT analysis is because I believe no company can be a threat to another company. Rather there are other factors that impose a lot of challenges to that company. The SWOC analysis of A&E Bangladesh is given below-

Strengths-

- Global presence.
- Quality of product
- Product Line (Apparel & Non-apparel)
- Process Management
- Good network
- Good fame in the textile industry.
- Worldwide demand

Weaknesses-

- Limited Production capacity
- No USP.
- In-house built HRIS which has its own limitations.
- Employer Branding.
- Slow growth
- Depending on some specific buyers.

Opportunities-

- Local market access.
- Growth of market share
- Employer Branding

Challenges-

- Locally manufacturing raw yarn.
- Recent price hike and inflation.
- Developing technical teams for technical support.

2.3.11 Winning Strategy Test

The winning strategy consists of 3 unique tests. To have a winning strategy, A&E Bangladesh needs to pass all three tests. If they fail to achieve even one of them, then it'll not be a winning strategy. These tests are as follows-

1. **The Strategic Fit test:** Usually this test describes the degree to which an organization is aligning its resources and capabilities with the existing opportunities with the external environment. The organization must therefore have the actual resources and competencies to implement and support the plan because the matching is done through strategy. For example, A&E is a textiles company which is related to fashion. They give their advertisements in fashion magazines. This is relevant to their branding and their operations. So, it is safe to say that they pass the Strategic Fit Test.
2. **The Sustainable Competitive Advantage Test:** The competitive advantage test talks about how to out-perform organizations rival. To do something spectacular and unique in order to completely out compete its rivals. For example, A&E Bangladesh at present is outcompeting their rivals in production. A&E Bangladesh is emphasizing on increasing both the capacity and capability of its production. This might give them the initial lead in the competition. However, its competitors can also do the same and can increase their productivity. So, in the long run, it is not sustainable. This means, they have failed to achieve the sustainable competitive advantage test.
3. **The Performance Test:** despite everything, every organization has a specific objective/goal that is set at the beginning of the year and is frequently checked throughout the entire year. Then at the end, the actual results are compared to the expected results. If the expected results are achieved then it can be said that the organization has passed the

Performance test. For example, it can be financial performance. A&E Bangladesh sets a specific financial target at the beginning of every year. So far, they have achieved almost all the targets. Which means they have passed the performance test.

Since, A&E Bangladesh has failed to achieve the sustainable competitive advantage test, their strategy is not a winning strategy.

2.4 Management Practices of A&E Bangladesh

A&E Bangladesh follows a mix leadership strategy to make crucial decision to progress forward. A&E Bangladesh follows both Autocratic and Democratic leadership methods. Usually, there are a total of 8 Executive Committee Members (ECM). They are the ones to make any strategic decision for the company. A&E Bangladesh follows Top to down management style. Which indicates that the decisions are taken at the top of the hierarchy and then it is conveyed throughout the other lower ranks. However, if any issue or problem arises from the bottom ranks, the management of A&E takes a democratic approach in order to solve that problem. The mixture of both autocratic and democratic leadership is present at A&E Bangladesh. Usually, future major decisions that are envisioned at the beginning of every year, such as revenue target, are set by the ECM in an autocratic manner. On the other hand, decisions such as Eid holidays are usually made democratically where the top management prioritizes the employee's needs. The main reason why A&E follows the mixture of both Autocratic and Democratic leadership style is mainly because they want to progress ahead with great speed and also keep their employees satisfied. Usually, it is the ECM who can see the bigger picture than anyone else in the organization. That is why they follow autocratic leadership while taking major decisions. On the other hand, to keep the employees, they take decisions such as holidays or policies in a democratic manner. It really helps to achieve the organizational goals of A&E.

Usually, at the beginning of every year, A&E Bangladesh conducts their headcount planning. This headcount planning is done based on production forecasting. Production forecasting gives A&E Bangladesh an idea about how much manpower is required to achieve all the goals and objectives.

A&E also emphasizes Training and Development. A&E Bangladesh believes employees are the key driven factor that helps the organization to move forward. They are also the only one factor

that can't be copied or imitated by other organizations. That is why A&E Bangladesh puts a lot of effort and importance in training its employees. Usually, every week, around 2-3 training sessions take place. Training is given based on company and employee needs. A gap analysis is also conducted to determine whether someone needs training or not.

Every year, line managers sit with their subordinates, and they discuss goals and objectives. Usually, line managers talk to their subordinates about what they expect from them throughout the year. After setting goals, the line manager keeps in touch with subordinates throughout the year. Performance evaluation is usually done mid-year and annually. In the annual assessment the final performance is evaluated of the employee. The rating scales is as follows-

- $\leq 70\%$ - Poor (1)
- 71%-99% - Below Expectations (2)
- 100%-119% - Meets Expectations (3)
- 120%-139% - Exceeds Expectations (4)
- $\geq 140\%$ - Excellent (5)

Based on this, promotions, and Performance Improvement Plans (PIP) are given to the employees. If an employee fails to meet expectations, then he will be given a 3-month Performance Improvement Plan. On the other hand, if an employee's performance is excellent, then they are given a promotion.

2.5 Marketing Practices:

A&E Bangladesh Ltd. is a Multinational Company. It follows a specific marketing strategy. A&E follows a customer driven marketing strategy.

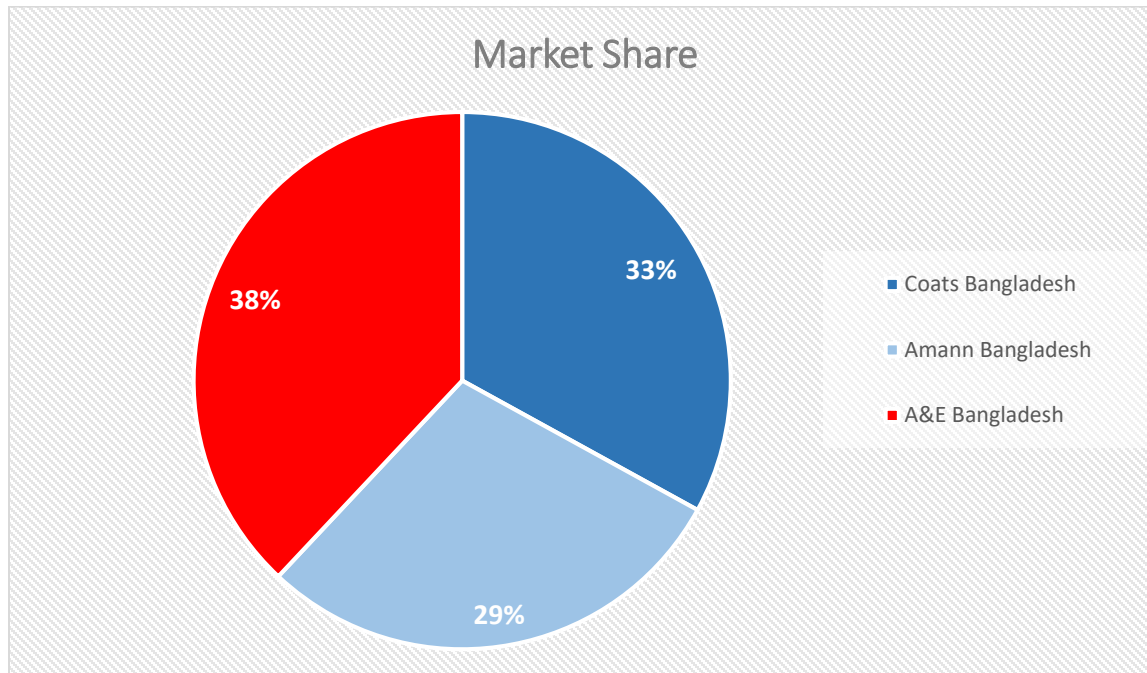


Figure 6: Market Share of A&E Bangladesh and its Core Rivals

In this above graph, we can see the total number of market share possessed by A&E Bangladesh and its top 2 rivals **Amann Bangladesh** and **Coats Bangladesh**. The entire market is valued at 400 million US Dollars. Currently, A&E possesses 38% of the total market share. Though this market consists of foreign clients only. All the customers of A&E Bangladesh are foreign companies. However, if we also include local companies in the market, then Coats Bangladesh is currently in first position. A&E Bangladesh does not operate its business in the local market. So, the company specifically targets foreign companies to operate its business. Such companies are **VF Brands, S-Oliver** etc.

Since, A&E Bangladesh has a B2B business model that is why they don't advertise themselves to common people. They try to advertise themselves in fashion magazines that are directly linked to fashion and textiles. This is how, A&E Bangladesh catches the attention of other businesses.



Figure 7: The magazines featuring A&E Bangladesh advertisement.

The Apparel Story and AmCham are two fashion magazines that are found in Bangladesh. A&E Bangladesh uses these magazines to advertise themselves. Since, both the magazines are related to the textile industry, A&E Bangladesh uses this opportunity to brand themselves to other businesses.



Figure 8: A&E Bangladesh advertisement

A&E Bangladesh sells its products directly to their vendors. There are no marketing channels present in the middle. Usually, the payment by the vendor is done via LC. This is mainly done because LC ensures the payment that will be made by the bank if in any case the vendor fails to do so.

A&E Bangladesh also has a product development strategy. It is done in compliance with the client’s needs. An example of this can be, percentage of elasticity in the thread. It matches the expectations of the clients. A&E Bangladesh also follows competitive pricing. However, they can’t always follow competitive prices due to some unavoidable circumstances.

2.6 Financial Practices & performance:

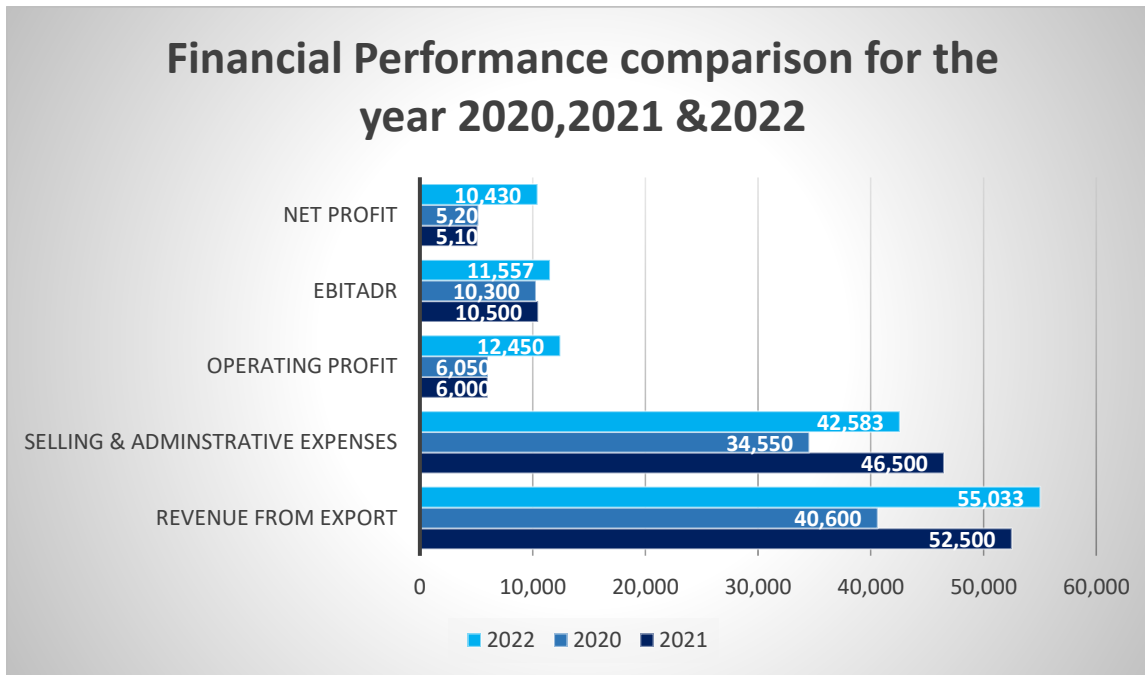


Figure 9: Financial performance of A&E Bangladesh

In the above figure, we can see the overall financial performance of A&E Bangladesh for the last three years. After a brief analysis of the figure, it can be seen that, A&E is expanding throughout the years. Out of all three years, the financial performance of 2022 seems to be the most impressive.

Table 4: Financial comparison between 2021 & 2020

	2021	2020	Growth
Revenue from Export	52,500	40,600	29.31%
Selling & Administrative Expenses	46,500	34,550	34.59%
Operating Profit	6,000	6,050	-0.83%
% on Revenue	11%	15%	
Net Profit	5,100	5,200	-1.92%
% On Revenue	10%	13%	
EBITADR	10,500	10,300	1.94%
% On Revenue	20%	25%	

The outbreak of Covid-19 didn't have any significant impact over A&E Bangladesh. Due to covid-19, A&E Bangladesh received more orders from its clients due to temporary shutdowns of other regions. If we compare the financial statistics of 2020 with 2021, the revenue from exports saw a growth of 29.31%, which is quite impressive. The selling and administrative expenses also grew a staggering 34.59%. This grew because due to the outbreak of Covid-19, there were a lot of limitations. The net profit also faced a decline of -1.92% compared to the previous year.

Table 5: Financial comparison between 2022 & 2021

	2022	2021	Growth
Revenue from Export	55,033	52,500	4.82%
Selling & Administrative Expense	42,583	46,500	-8.42%
Operating Profit	12,450	6,000	107.50%
% on Revenue	23%	11%	
Net Profit	10,430	5,100	104.51%
% On Revenue	19%	10%	
EBITADR	11,557	10,500	10.07%
% On Revenue	21%	20%	

The following year, all the financial aspects grew. The overall revenue from exports saw a growth of 4.82%. If we compare this with last year, it might not look that great. The selling and administrative expenses decreased to -8.42%, which is a positive sign for the company. The operating profit and net profit saw a whopping jump, which is 107.50% and 104.51% respectively. This indicates that A&E Bangladesh has achieved more than double profit compared to last year.

2.7 Accounting Practices: Accounting Policies

International Financial Reporting Standards and IAS International Accounting Standards, two accounting standards that have been adopted by the government of Bangladesh and are globally recognized. All categories of reports are prepared in accordance with IFRS and IAS standards. To generate such reports, all relevant records and accounts must be correctly maintained. As an illustration, primary book, and subsidiary book. General Management exercises care in preparing the financial framework and adheres to the stipulated limits when preparing financial reports. Accounting policies rigorously adhere to all these years, and no adjustments will be made to these accounting policies that could affect the establishment of future financial records.

A&E Bangladesh prudently prepares financial statements and demonstrates awareness during review and control. The organization's procedures for internal management and accountancy reporting are efficient and well-designed. The application of the principles and practices at each stage is validated by experienced experts to ensure that the documentation is error-free.

In addition, since these reports are uploaded publicly, the Audit Committee of the Board constantly reviews the quarterly and annual reports.

2.8 Corporate Social Responsibilities

THE TEN THREADS OF SUSTAINABILITY



Figure 10: The Ten Thread of Sustainability of Elevate Textiles

Every company has at least one CSR that they try to fulfil. A&E Bangladesh also does their level best to fulfill their CSR. A&E Bangladesh believes that if the environment is kept in good condition, then it will benefit the entire globe. That is why A&E devoted themselves by introducing 10 threads to sustainability. It is A&E’s approach to tackle the ongoing environmental pollution and reducing waste. A&E initiated these ten threads of sustainability back in 2006. Till this date, A&E emphasizes sustainability and focuses more on the environment.



Figure 11: Guiding Principles addressing Human Rights

Elevate Textiles and every brand under it, follows 10 principles UN Global Compact guiding principles addressing modern day human rights, labor, environment and anti-corruption. A&E focuses on these factors to ensure that the current day workplace is better than ever for its employees and staff members.

2.9 Summary & Conclusion

In conclusion, this chapter has given an in-depth analysis of A&E Bangladesh, covering its goals, vision, quality policy, and global code of conduct. The company's commitment to creating outstanding client experiences and cutting-edge solutions is highlighted in the mission statement. The vision statement outlines the company's long-term goals, and the value statement highlights the company's dedication to moral corporate conduct.

Integrity, innovation, and producing outcomes are the company's guiding principles, which are used to guide all decision-making. The global code of conduct establishes the benchmark for moral conduct, and the SWOC study offers a comprehensive assessment of the company's strengths, weaknesses, opportunities, and present challenges. Porter's 5 forces, gives us a glimpse of market competitiveness and profitability of the organization. The industry analysis gives a quick overview of the market in which the company competes while identifying trends. The organization needs this information to set its strategic goals and identify opportunities for improvement.

In summary, the research offers a thorough analysis of American & Efird (Bangladesh) Ltd., showing its advantages and room for expansion. The business is well-positioned for success in the future thanks to its emphasis on providing high-quality goods and services and its dedication to sustainable practices.

3 Chapter-3

Employee Attitude towards HR policy following the needs of American & Efird's Human Resources Department.

3.1 Introduction

All businesses must create, recognize, and implement effective human resource policies. These regulations are essential to the operation of any firm. The demands of any unique firm dictate the appropriate human resource strategies, which are dependent on the size and type of the organization. Employee relations and separation, hiring procedures, and compensation and benefits for employees are some of the topics that will be covered. The goal of this assignment is to get familiar with the organization's human resource policies. The HR policies are a technique to achieve strong employee motivation as a result of employee satisfaction. The major aim of different HR Policies is to boost motivation and efficiency to accomplish company goals and objectives. HR policies are the driving forces of any organization. These policies and methods give solutions to employment related issues with the employees, managers and other staff of an organization. The duties of both the employer and the employee in the employment relationship are outlined in HR rules, which are crucial in sustaining cultures of trust, fairness, and inclusiveness. These may affect a company's reputation, capacity to recruit and keep talent, and employee motivation. The primary goals of HRM, according to the Indian Institute of Personnel Management, are efficiency and fairness. Organizations must first support employee coordination so that workers may collaborate. Second, the terms and circumstances of employment must be such that workers are happy with the work they are doing. Therefore, both firms and their personnel benefit from excellent human resource management. Facilitating the achievement of an organization's workers' shared goals is the primary purpose of HRM. It is essential for an organization to perfectly design and implement its HR policies so that it both retains employees' satisfaction and limits the employees from misusing any organizational policies.

3.1.2 Types of human resources Policy

In total, Human Resources policy can be classified on the basis of both sources and description.

If the policy is classified in the basis of source, then they are-

- **Originated policies:** These are the policies usually established by the senior managers to guide their subordinates.
- **Implicit policies:** These are the policies—also referred to as implicit policies—that are not explicitly stated but are instead inferred from managers' actions.
- **Imposed policies:** External organizations like the government, industry trade organizations, and labor unions may impose policies on the enterprise.
- **Appealed policies:** Because the special instance is not covered by the preceding policies, appealed policies are necessary. Subordinates may seek or appeal for the creation of special policies in order to know how to handle certain scenarios.

In description, there are two types of policies, they are as follows-

- **General Policies:** These policies are not tied to any one specific issue. The top management creates broad policies, which are so-called because they don't specifically address any one problem.
- **Specific Policies:** Staffing, pay, collective bargaining, etc. are only a few of the topics covered by these policies. The board pattern established by the general policies must be supported by the specific policies.

3.1.3 Purpose of HR policies

There are quite a few purposes of HR policies in any organization. Some of the key purposes are as follows –

- I. Clear communication on the terms of employment between the company and its workers is made possible by them.
- II. They serve as a foundation for treating each employee equally and fairly.
- III. For supervisors and managers, they are a set of guidelines.
- IV. They provide the groundwork for developing the staff handbook.
- V. They provide the groundwork for routinely assessing potential changes that might have an impact on employees.
- VI. They provide the setting for supervisor orientation and training sessions.

3.2 Literature Review

For workers, supervisors, and other persons with responsibility for people, HR policies and procedures provide advice on a variety of employment-related topics. Organizations may have different HRM policies and procedures, and they should be in line with company strategy (Chenevart & Tremblay, 2009). Strategic HRM views policies and practices as having the potential to reinforce one another and have a significant influence on company objectives (Morris & Snell, 2010). Additionally, the logic of skills created in line with the demands of corporate operations informs HRM policies (Serpel & Ferrada, 2007). In addition to ensuring that everyone is treated equally, HRM policies establish the organization's attitude, expectations, and values about how individuals are handled. They continue to serve as a point of reference for the development of organizational practices and for choices made by employees (Armstrong, 2009). Organizational values and culture are connected to the efficacy and acceptability of HRM policies (Stone, Romero & Lukaszewski, 2007). HRM policies imply a specific emphasis on talent development, appreciation, and retention. Additionally, they encourage employees' dedication and, thus, their willingness to behave adaptably and flexibly in support of organizational success (Legge, 2006). According to Chaudhari (2009), situational circumstances and stakeholder interests are the two main influences on an organization's HRM policies. The situational aspects include labor markets, local legislation, management objectives, business plans, technological advancements, employee demographics, and the company's location. The expectations of shareholders, management, workers, the government, and society/community are all included in the stakeholders' interests. These elements may limit how HRM policies are developed and may also be affected by HRM strategies.

3.3 Problem Statement:

Not everyone is prone to change. A study shows that about 98% of total people prefer to stay inside their comfort zones. This speaks volumes of how much people like to stay within their comfort zones. Having said that, the world is moving at a fast pace. What was right tomorrow might be wrong today. An organization's HR policy must be regularly updated in this fast-paced world. For example, most of the workplace today believes flexibility in dress codes. Employees can wear whatever appropriate they want to their workplaces. It is done because companies now

have realized it is not the outfit of an employee that matters, what matters is the productivity of the employees. For this, a lot of companies have changed their traditional HR policies into more flexible and encouraging policies. Once a company realizes that employees are the driving factor for any organization, they'll definitely be more employee focused. A lot of organizations still follow traditional workplace policies. If we take a deeper look at these organizations, most of them are Governmental organizations. Most of the organizations have below average productivity. Also, at present some local private companies have strict policies that they might think increase productivity, but it doesn't. One example of this can be 6 working days per week. Companies enforcing these laws might think they are getting the best from the employees, however in the long run, both the company and the employees will be burned out. In these cases, employees remain highly dissatisfied with their work life and their productivity decreases drastically. Everything changes except change itself. For this, if an organization wants the best from their employees, it is necessary to implement employee friendly policies to keep the employees satisfied and to bring the best out of them.

3.4 Research Objectives

The primary objective for this qualitative study is to display how A&E Bangladesh's Human Resources Department and best illustrate what type of HR policies they need in order run the organization better.

Particular research objectives for this study are as follows-

- To figure out the effectiveness of HR policies of A&E Bangladesh.
- To address the current major issues regarding policy.
- To evaluate the HR policies and needful updates that can match the expectations of the Functional Departments' needs.

3.4.1 Research Questions

1. What is the effectiveness of HR Policies of A&E Bangladesh?
2. How do the HR departments' current HR policies cause issues among the employees?
3. How changes in policies affect the organization?

3.5 Significance of the study

The primary goal of this research is to discuss the HR policies of American & Efirid (Bangladesh) Ltd. The management will be able to build a decent working environment and strong HR policies thanks to this research, which will also assist the business in improving the working conditions of its workers. HR policies help HR personnel to run the organization smoothly and efficiently. HR professionals may maintain efficient and effective everyday operations with the use of HR policies. Additionally, it automates the procedures and employees have a clear idea of how to behave in the workplace. However, to fully benefit from an HR Policies, it is vital to make the employees understand them in the first place. It is necessary for an employee to understand what his/her current organization is offering them. HR policies also help in providing guidelines for the company.

Therefore, it can be said that this research study is crucial for us. Since, it'll help us identify the employee needs that'll affect their day-to-day activities in an organization. This research may also help when the in developing and implementing new HR policies. From this research, we can learn the current flaws of the HR policies of A&E Bangladesh. Also, these issues will be addressed, and it can be resolved as well. The results of this research may assist management, other interested parties, and the HR department in determining which policies and incentives are required to satisfy their requirements.

3.6 Methodology

3.6.1 Design of the Research

This report used two different forms of explanatory research since it is a sort of descriptive report and needed a concrete explanation.

3.6.2 Explanatory Research

Explanatory research was done for this report since it carefully outlined its goals. Secondary research is mostly used to evaluate and explain. Two different kinds of explanatory research were used in this paper.

1. **Secondary Research** - This report provides a thorough justification that is fair, as well as a thorough analysis of the literature that is important to the report's goals. The literature research has provided a deeper understanding and more precise

comprehension of the report's original goal. Additionally, the organization's website and yearly reports were used as secondary sources to acquire verifiable data.

2. **Interview with supervisor and others-** Since I was an intern, I couldn't gain internal access due to the company's strict confidentiality. However, my field supervisor alongside some other colleagues of mine were able to provide me with some internal information which came in hand for my report.

3.6.3 Sample Population

For the sample population, I've tried to cover multiple divisions of A&E Bangladesh. Since my topic is related to HR, I tried to take responses from other division. With the help of my field supervisor, I mailed my questionnaire to some employees. However, only a few of them had time to respond.

3.6.4 Sample Size

I was able to gather a total of 12 employees as my sample.

3.6.5 Data Collection

While preparing the report, I used both primary as well as secondary data.

3.6.5.1 Primary data:

Short interview with my supervisor and others from various divisions

3.6.5.2 Secondary data:

I obtained secondary data in the following ways-

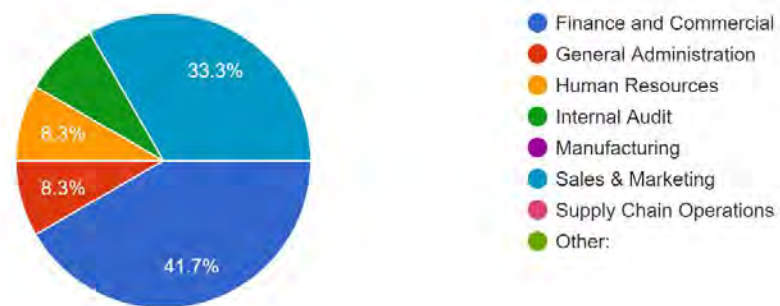
- Website of the Company
- Annual reports

3.7 Analysis & Findings

3.7.1 Findings

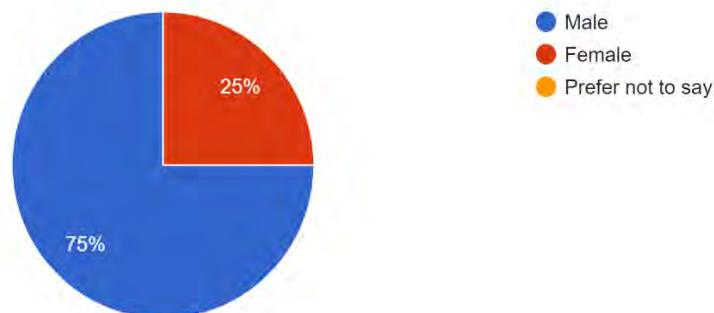
I've developed a questionnaire as per my academic supervisors' instructions. I created and developed the questionnaire with the help of my department. After collecting some necessary data from the employees anonymously, here are some of the responses that I've received so far from the questionnaire.

The Division You work in-
12 responses



I had to start the initial analysis with some basic demographic questions. So, out of all the divisions that A&E Bangladesh has, I was able to collect samples from only 5 of them. Most of the respondents were from Finance and Commercial Division.

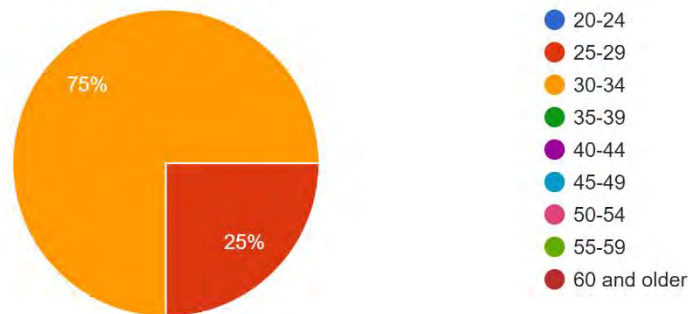
Your gender?
12 responses



Since I was collecting data anonymously, I provided an option for the employees to not share their gender. However, out of the 12 respondents, most of them were male.

Your Age?

12 responses



We are all aware of the fact that, at present, most of the organizations have 5 generations of employees working (**Burden, 2019**). These generations are-

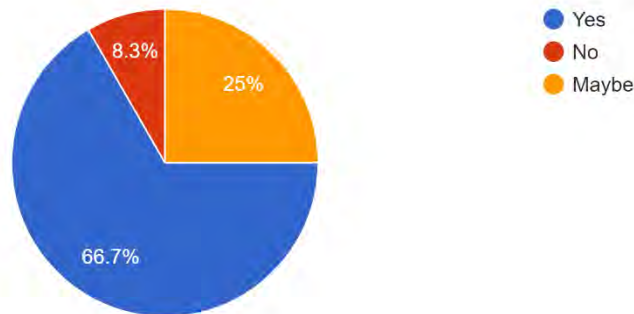
- Silent Gun (1900-1945)
- Baby Boomers (1946-1964)
- Generation X (1965-1980)
- Millennials (1981-2000)
- Nexters (2000- Present)

Among all the respondents that I was able to gather, all of them are from the millennial group. They possess certain characteristics. These are –

- First generation of grow up with internet.
- Tech experts.
- Comfortable with multitasking
- Sometimes overconfident due to highly involved parents
- Expect tons of feedback and rewards from superiors.
- Work life balance is more important than remuneration.
- Emphasizes on Corporate Social Responsibility (CSR)

Do you embrace change in workplace?

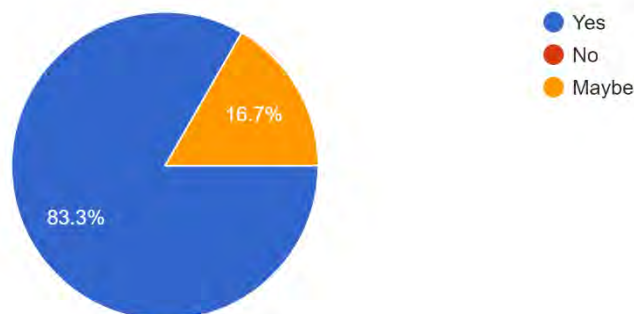
12 responses



Out of all the respondents, 66.7% of them agreed that they embrace change in workplace. Change in workplace refers to something out of the box in their day-to-day work activities.

Do you like to work outside your comfort zone?

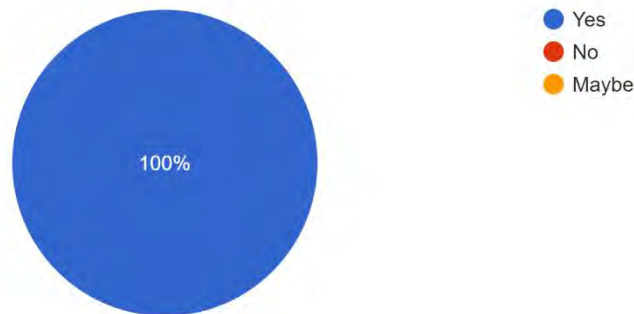
12 responses



This is quite interesting. Out of all the respondents, 83.3% of them agreed that they all like to work outside their comfort zone. However, a study shows that, around 98% of the total working population likes to stay inside their comfort zones (**Singh, 2019**). So, it is quite controversial whether the respondents were aware of what it likes to work outside of their comfort zones.

Do you like challenges in workplace?

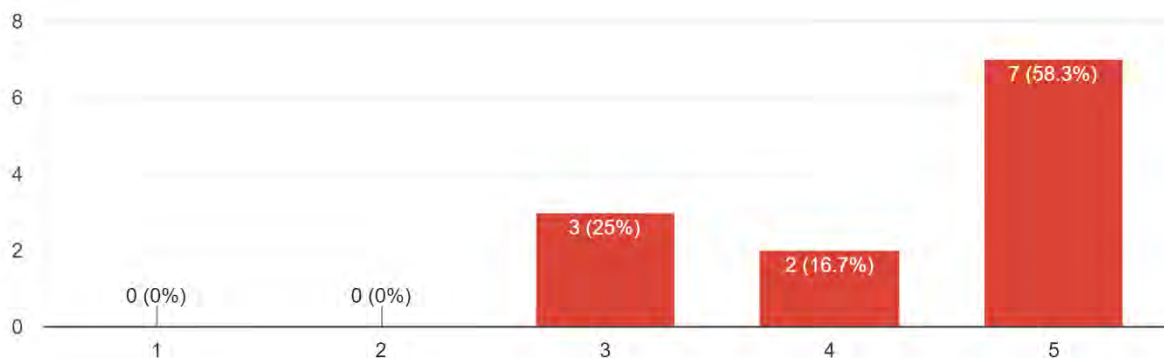
12 responses



Challenges are a major factor in the workplace. If there's no challenge in the workplace, then there is no place for growth. Employees will feel dull, bored doing the same tasks every day and it will greatly affect their productivity. In this case, 100% of the respondents agreed that they like challenges in the workplace.

On a Scale of 1-5, how challenged are you on a daily basis at work?

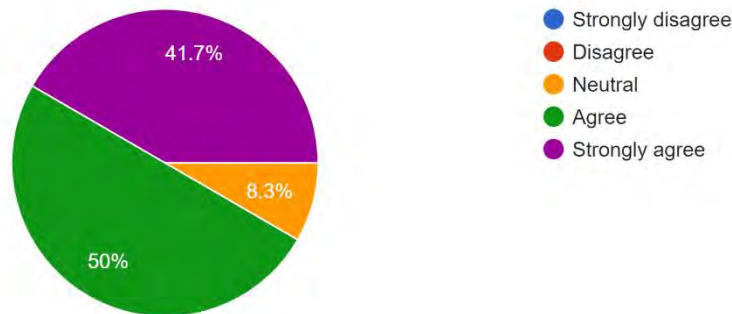
12 responses



In this part, 7 out of 12 respondents responded by saying that they are greatly challenged at their day-to-day work. 2 respondents said they are challenged at their workplace. Only 3 responded that they are not that much challenged at workplace. In my opinion, A&E Bangladesh is doing a good job in keeping the workplace challenging since more than 50% of the total respondents feels very challenged at work.

I understand the importance of HR policies.

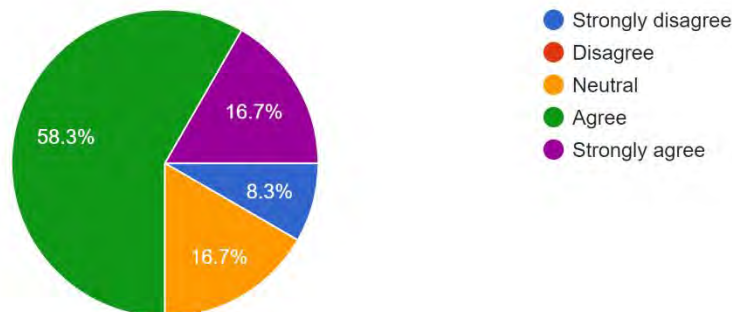
12 responses



The respondents were asked if they know the importance of HR policies. Among 12 respondents, 6 of them agree that they are indeed aware of the importance of HR policies. 5 of the 12 respondents strongly agree that they are aware of the HR policies. Only 1 respondent remained neutral regarding the importance of HR policies.

A&E does a good job communicating information about changes that may affect employees

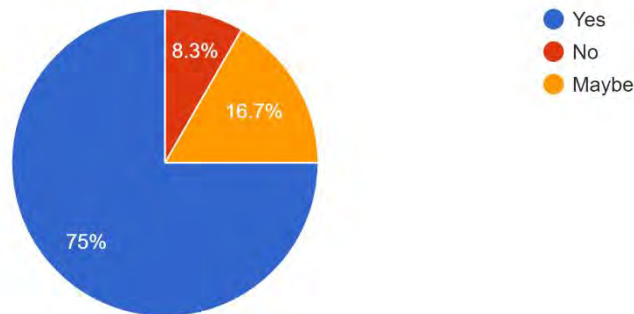
12 responses



After any policy is created or edited, it is then delivered to all the employees of that organization. In this particular question I asked the respondents whether A&E Bangladesh does a good job in communicating the changes that may affect the employees after it is declared. It seems that only 2 strongly agree and are neutral about it. More than 50% of the respondents agree with the statement. However, there is only one individual who completely disagrees with it.

Are you aware of all the Policies of A&E?

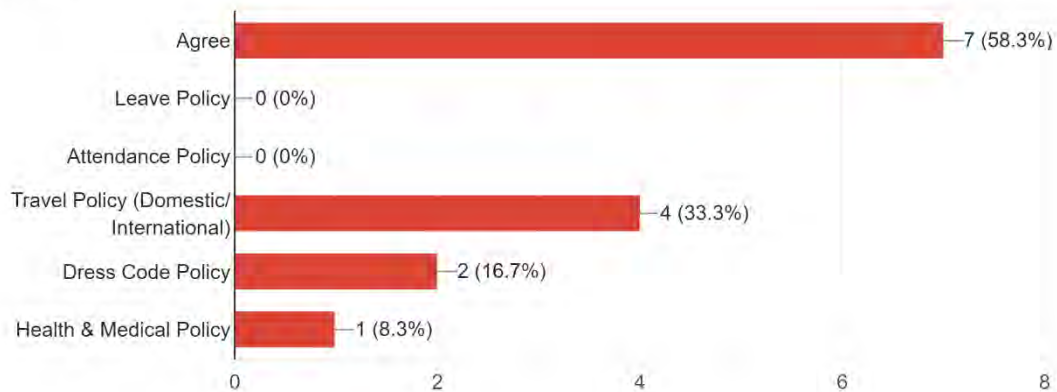
12 responses



The respondents were asked if they are aware about all the policies of A&E Bangladesh. 75% of the respondents said yes, they are aware of the policies, which is a good thing for the company. Only 2 out of 12 respondents answered maybe, which means they are not fully aware of all the policies. Only 1 respondent said that he/she is not aware of all the policies of A&E Bangladesh.

A&E is strict regarding its policies. If you disagree, which of the following policies are not maintained properly? If you agree, mark agree.

12 responses

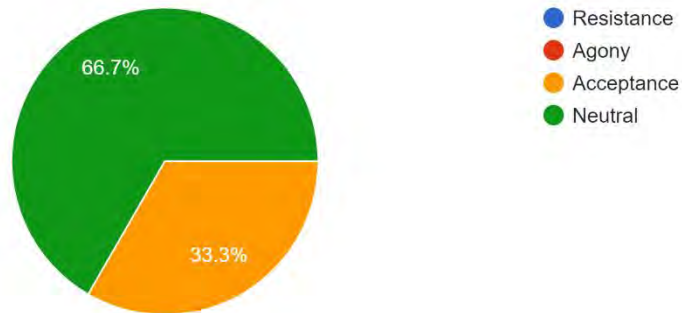


7 out of 12 respondents said that they agree that A&E Bangladesh strictly follows their policies and takes strict measures if not maintained. However, I gave the respondents an option to choose if they think of something else. 4 out 12 respondents said Travel policy is not maintained properly.

Another 2 respondents replied that the Dress Code policy is not sustained by the company. Only 1 said that Health & Medical Policy is tarnished.

When something new is implemented in the overall policies of HR, what is your initial reaction?

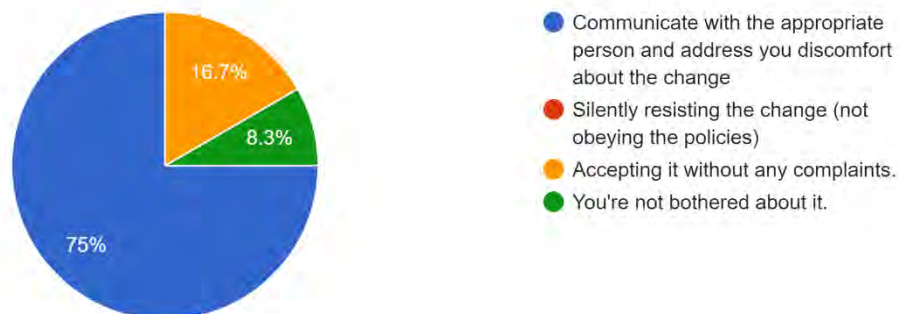
12 responses



So whenever something new is implemented in A&E Bangladesh, 8 out of 12 respondents said that they are neutral about the change. This is a good indication. This means the company is doing well in terms of making changes in the organization. The rest 4 responded that they agree to the change without much hesitation.

If you're against the overall change of HR policy, what do you do?

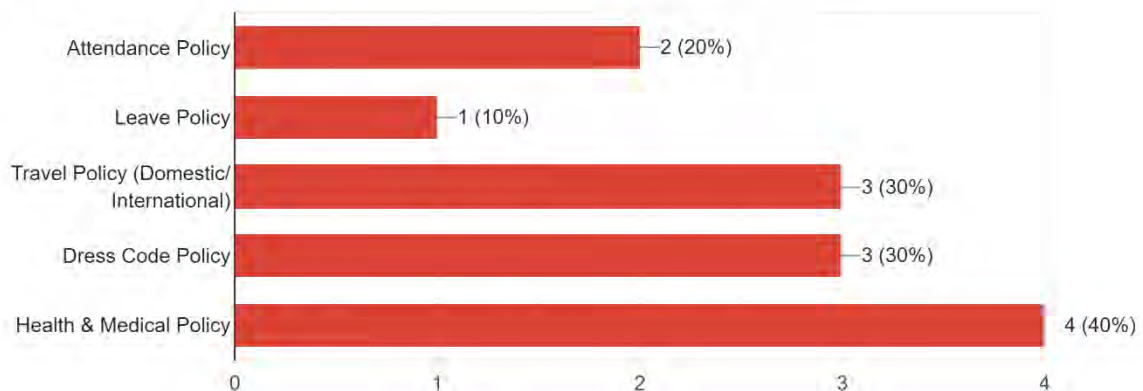
12 responses



So, whenever something new is implemented and if the employees are not happy about it, then most of them communicate with the right person who implements the change. This is a progressive move in my opinion. Clear communication is a sign of a healthy workplace. 2 out of 12 respondents said that they accept the change without any complaints. Only 1 responded that they are not even bothered about the change.

Out of all the policies of A&E, which policy in your opinion needs change?

10 responses



As discussed earlier, there are several policies in A&E Bangladesh. I wanted to know the opinion of the respondents that which policy needs change according to them. One respondent could choose multiple boxes. The most votes were seen on Health & Medical Policy. It seems most of the respondents want a change in the Health & Medical policy. Dress code and Travel policy also received 3 votes each. It seems that the respondents are least bothered about the leave policy which got only 1 vote.

3.7.2 Analysis

1. In health policy parents should be included.
2. The office attendance can be based on hybrid work structure (combination of physical and home office)
3. Not so easy to describe with some words. If get any chance to talk about it will share. HR should organize sessions in order to address any current issues among the employees.
4. Lunch should be fully/partially subsidized.
5. Increase casual leave limit of a month, Parent should be added.
6. For frequent travels executives must be facilitated with an office pool car.
7. Flexible working hours (where appropriate) can lead to better output.
8. Suitable dress for all, review health & medical benefit every year.

These are some of the anonymous comments from the respondents about the overall policies of A&E Bangladesh. Some of these comments/ recommendations have a vital point in my opinion. These can be the root cause of employee dissatisfaction in the organization. It is very important to address every one of these issues. If left unchecked I believe this will be a major issue in productivity decrease in the organization. However, in my opinion not every anonymous comment is valid. I've sat and discussed with my field supervisor regarding all the policies and incentives of A&E Bangladesh. According to the policies and incentives, I'll be analyzing the comments.

- One anonymous comment suggests that in health policy, parents should be included. This is quite bizarre because no other company does that. Usually, a company has an agreement with a life/health insurance company for all the medical purposes of an employee. It is under the clause of the insurance company. If they undertake the parents of the employees, then it'll be a big problem for them since most of the employees' parents are in their 60s and are constantly struggling with various diseases. For this particular reason it'll be a big liability for both the company and the insurance company if they include the parents of the employees within their coverage.
- Hybrid work structure is one of the most talked topics of post Covid-era. It's basically a combination of both physical office and work from home office. Work from home office is popular among some regions of the world like the Netherlands and the US (Hurst, 2023). Almost half of the working population from these regions are working from home. Those working from home have a better work life balance. Also, it is

reducing cost and electricity consumption. A&E at present doesn't have this feature. They can include 1-2 days of work from home in a week. Because Dhaka has horrible traffic jams, employees can save a lot of time by working from the office 1-2 times a week and it could potentially boost productivity.

- The third comment seems to be a bit personal and vague. There weren't any issues addressed specifically. However, he/she has also come up with a solution of arranging sessions where anyone can raise an issue that they are facing. In my opinion, A&E Global has a whistle blowing policy. It is done globally. With this, the one raising an issue will remain anonymous. No one will be able to know their identity which is a good thing for the victim. A&E Bangladesh should promote whistle blowing policy in their existing office more because it increases transparency in an organization. Also, employees will think twice before committing any injustice to others.
- An organization should look out for the welfare of their employees. Including lunch facilities is one of them. I believe it is a vital aspect. Those living alone or bachelor life have a hard time bringing lunch to their respective workplace. Also, a lot of the employees who live quite far from the workplace need to leave for work very early in the morning. It's quite impossible for them to make lunch and then carry it to their respective organization. A&E Bangladesh can take the initiative of providing fully or partially subsidized lunch to their employees.
- Casual leave is intended for use when absence from work is legitimately unavoidable. A&E Bangladesh provides a total of 10 days of casual leaves. However, one can take the highest 2 casual leaves in one month. One can't take more than 2 consecutive casual leaves. One respondent suggested that the number of casual leaves should be increased. However, A&E Bangladesh also has other leave policies. So, if anyone has already exhausted their casual leaves and is still in need of a few more leaves, then those leaves shall be exhausted from their other leaves. The sole reason for this limitation is employees can en-cash their annual leave. So, they develop a tendency to save annual leaves for future encashment. That is why some of the employees want to use casual leaves and save their annual leaves for the future.
- For business purposes, executives must be given transportation. This is quite a valid statement. Since the employees go to business outings for the purpose of the

organization, they should be given an appropriate transportation service. Upon request, A&E Bangladesh do provide transportation conveyance to the employees. Usually, the bills are paid within 15 working days. The employee just needs to fill in a form provided by the HR department and then hands over it to the accounts.

- Another anonymous comment was about flexible working hours. In his/her opinion it can lead to better output. I believe flexible working hours can be beneficial for both the companies. Usually, it'll cause more than 8 hours (Overtime) per day. In this way, an employee can work overtime up to straight 4 days and can squeeze an extra day for their weekend. The Organization can also be benefitted from this since operational costs can be reduced by it. A&E Bangladesh should implement compressed work week to its corporate offices.
- A&E Bangladesh has its own dress code policy which all the employees follow. That is mandatory for everyone working at A&E Bangladesh to follow that dress code policy. Sometimes, dress codes can hamper overall productivity. In my opinion A&E Bangladesh can allow its employees to wear more flexible apparels like polo, sneakers so that they can be a bit more at ease. This can potentially boost productivity.

Summary & Conclusion

In this report I have tried to analyze how the employees of A&E Bangladesh behave towards HR policies. I observed that the company works to their level best in improving textiles by providing a variety of products to their clients. Dedication towards goals is one of the main reasons why A&E Bangladesh is prominent in this sector. The project's components are briefly summarized in this last chapter, where I have made an effort to meet all of the study's stated goals. We shall examine how A&E Bangladesh's HR policies have benefitted its human resources department in the first portion of this chapter. The issues with A&E Bangladesh's present HR policies were then described using a variety of survey information. I also included the surveys, together with properly annotated replies.

A table with all the anonymous opinions I obtained from the organization about the HR policies that, in their view, required revision finishes this phase of the study and analysis. Additionally, I gave helpful criticism and analysis from the perspective of an HR professional.

Recommendations

Since, most of the data and tasks of A&E Bangladesh are confidential, as an intern it is quite difficult to recommend something to the company since I'm not fully aware of their operations. That's why collecting confidential information was very difficult from my end. My supervisor helped me a lot in gaining some information that could help me in my report. My internship period was only for three months. It passed by in the blink of an eye. Three months is not enough for one to understand a company completely. I took most of the data from secondary research. However, only secondary research data isn't enough to get authentic information. After analyzing all the data that I have collected from the samples, I've realized that HR policies indeed have an influence on employee behavior. Lastly, I'd like to say that, in my opinion A&E Bangladesh has areas of improvement. Some recommendations from my end are given below-

- 1. More Emphasize on Branding:** A&E Bangladesh follows a B2B business model. All the clients of A&E Bangladesh are other business firms. For this reason, A&E Bangladesh is not known much by the common people. Most of the people, doesn't have any generic idea about what A&E Bangladesh represents.
- 2. Job Circulars should be posted on social platforms:** A&E Bangladesh only posts job vacancy on LinkedIn and bdjobs. They should also use social media to post job circulars. This will not only help them to get a vast number of potential candidates, but employer branding will also be done.
- 3. Should Organize Job fairs:** A&E Bangladesh should organize job fairs at multiple renowned Universities. By doing so, they'll able to collect good CVs of potential candidates for themselves.
- 4. Outsourcing Employees:** To reduce excessive workload, A&E Bangladesh can outsource employees from different firms. This can also be cost effective as well as can boost day-to-day work.
- 5. Provide fresh graduates with opportunities:** A&E most of the time prefers the best candidates. So, usually for most of the positions they hire candidates with experience. The

company can also hire fresh graduates for positions because at present, the fresh graduates are more than enough qualified and more dedicated at work than experienced candidates.

6. **Improving Employee Retention:** No employee wants to change their current organization unless it's necessary. Keeping that in mind, A&E Bangladesh should put more importance on the promotion structure. Even if one doesn't get promotion, they should get enough benefits to compensate for it.
7. **Detailed Website:** A&E global has a website of their own. A&E should Bangladesh should also have a website designed to their exact specifications. So that any person can get a glimpse of what the company is about.
8. **Implementing Hybrid Work Structure:** After the pandemic of Covid-19, most of the organizations have adopted a new working policy which is work from home. The western countries have completely adopted this new strategy. It is efficient and effective and boosts productivity. A&E Bangladesh should introduce such new work policies. Then can at least implement 1-2 days of work from home in a week and then determine by evaluating the results.

HR policies help an organization to maintain their daily activities smoothly and without any confusion. HR policies give the employees complete guidelines on how they should behave on a regular basis within the organization. HR policies differ from organization to organization. The main purpose of this study is to see the reaction/behavior of an employee towards the organizational policies.

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