

**Treatment of Accounting Procedures along with Digital
Support: KHAN BAHADUR GROUP**

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KHAN BAHADUR GROUP

Corporate Office: North Gulshan Avenue, Road # 53, Building # 10, (Level-6), Gulshan Circle-2, Dhaka-1212

Submitted To:

Asphia Habib
Lecturer
BRAC Business School,
BRAC University.

Submitted By:

Tousif Islam
ID: 13204089
Bachelor of Business Administration
BRAC Business School,
BRAC University.

Summer 2017

Date of Submission: 25th of July 2017



Approval Letter

This is to certify that Mr. Tousif Islam (ID: 13204089), student of Bachelor of Business Administration (BBA) of BRAC University, has successfully completed his assigned Internship Report on “Treatment of Accounting Procedures along with Digital Support: KHAN BAHADUR GROUP”.

He has been placed as an accounts intern in KHAN BAHADUR GROUP, one of the fastest growing local conglomerates of Bangladesh. KHAN BAHADUR GROUP being a conglomerate has successfully managed and owns majority stake in various companies ranging from international operator and franchiser of family-style restaurants to real estate, is widely respected.

The BBA Internship Report, he has submitted on the topic, is up to the mark in terms of the quality and overall presentation.

I wish him on every success in life.

Yours Faithfully,

Academic Supervisor and Lecturer,

BRAC Business School

BRAC University.



Letter of Transmittal

Date: 27th July 2017

To: Asphia Habib
Lecturer,
BRAC Business School
BRAC University

Subject: Submission of Internship Report

Dear Miss,

It is my immense pleasure to submit this report, which has been prepared as per the requirement of the course: BUS 400. I have steadfastly followed your guidelines as well as the rules set by the host organization Khan Bahadur Group in preparing this report. While doing my three months long internship in Accounts and Finance Department of the company, I have learned about various aspects of Accounting Software Tally. ERP9 and other accounting procedures which is more or less inherent in almost all institutions. Moreover I have developed some knowledge on mitigating inventory and costing report of the company. In general my internship in this organization was an eye opener for me. It has enabled me to bridge the gap between theoretical knowledge and practical aspects of corporate world. Working in Khan Bahadur Group for three months enabled me to gain an essence of the issues and matters an institution have to deal with every day. It was also a great opportunity for me to harness my skills and eliminate my short comings. This report is based on my workings, experience and observations during my internship in Khan Bahadur Group. To prepare this I have conducted both external and internal analysis. Despite facing some difficulties and obstacles I have tried my best to be as much detail oriented as possible. If you need any further elaboration on any issue, I shall be glad to oblige.

Sincerely Yours,

Tousif Islam
Student ID: 13204089



Acknowledgement

I want to start this report acknowledging my gratefulness to the almighty Allah for giving me the strength and ability to prepare this report. Then my most sincere gratitude goes to my honorable Faculty Advisor, Ms. Asphia Habib for her continuous direction, suggestions and valuable feedback in completing this report. Without her endless support and encouragement this report would not have seen daylight. I am also been greatly indebted to my Internship Supervisor, Mr. Shahadat Hossain Dipto and Ms. Seema Akter, who has guided and supported me with great sincerity and patience throughout my internship period. Without their guidance, preparation of this report would not have been possible. My sincere thanks also goes to Mr. Jamshedul Haq, Mr. Anwar Hossian and Mr. Omar Faruk Rana, the senior accounts executive officers for giving me hand to hand training on the tasks I had to perform during my internship. Last but not the least I would like to thank all the individuals involved in the organization. Due to their solemn assistance I have been able to learn a lot of things and present them in this report.



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EXECUTIVE SUMMARY

The report I am submitting is for my internship in Khan Bahadur Group, one of the largest conglomerates of the country. The principal purpose of this report is to demonstrate my internship experience which would enable me to understand the operations, functionality and overall efficiency of the department. The department I was assigned was Accounts and Finance Department. The department's principal tasks were to prepare quarterly, half yearly & yearly financial statement by using tally software and make vouchers and entry to accounting software, preparation of monthly receipts & payments statement, provide necessary financial information to the management as needed and ensure properly and timely record keeping of books of accounts and process bills. This department also has to deal with all bank and other financial institution related affairs and manage day to day accounting functions including regular cash and bank book maintain.

In this report a brief description has been given about the activities, teams and individuals, their reporting relationship, and the tasks carried out by the department. All the information presented in these sections has been gathered based on my internal and external analysis. For internal analysis I interviewed the deputy managing director of the company, the manager along with other individuals in my department. For external analysis I took help from various sources e.g. company website and company annual report. I have also presented a separate section where I focused on how the company uses the Tally. ERP 9 software to keep record of company's books of accounts. I also came up with the market overview of SBARRO Bangladesh, a key concern of Khan Bahadur Group. I have tried to accomplish this with a view to determine the company's position with respect to various aspects of the environment and the country itself. The final part of the report mainly focuses on personal development, lessons learnt from internship, difficulties faced during my internship and how I tried to have overcome them, , influence of internship on my career plan. I have thus concluded this report providing some recommendations for the department I have worked in.



INTRODUCTION

This report has been prepared as a requirement for the completion of the BBA program under BRAC Business School, BRAC University. I have prepared this report based on my 12 weeks long internship program in Khan Bahadur Group. While preparing this report I have used some practical information which I have gathered more or less from my day to day works in the company. In my report I have focused mainly on the analysis of activities, performance and major business affairs of the company. Since I was placed in the Accounts and Finance department for my internship, this report has encompassed a brief rundown on various functions and operations of the department. During my internship I got myself oriented with various issues and aspects of treating ledger accounts and learning how books of accounting are maintained in today's corporate world. This report can be divided into two major parts. The first part attempts to present Khan Bahadur Group highlighting its various aspects. On this regard it starts with shedding some light on the company's historical background, the concerns that make up the group, its shareholding and management structure. Special importance has been attached with the description of various divisions of the company and suits of services provided by them. In an attempt to figure out the present industry scenario of Khan Bahadur Group the researcher has tried to accomplish the market overview of SBARRO Bangladesh that incorporated the product flow diagram and SWOT analysis. In addition to these the researcher also presented a separate section that focuses on how the company uses the Tally. ERP 9 software to keep record of its books of accounts and the other job responsibilities performed during the internship period.



Chapter: 1 Company Profile

OVERVIEW OF THE GROUP

The history of Khan Bahadur Group dates back to 1935 when late & great Khan Bahadur Badi Ahmed Chowdhury started cultivating shrimp and salt in his own 25,000 acre land, and today it goes by the name "Rahima Agro". Partnering with local farmers, the products are now sold in the domestic market. The company has its own rice brand called "KB Rice", which is processed in its own factory called "Shah Makhdum Modern Rice Mills Ltd (SMMRML)", using the most modern technology the world has to offer. It is the first rice mill in Bangladesh to store paddy in moisture controlled paddy silos. The factory is also equipped with modern machinery from USA, Japan, and China. Khan Bahadur Group also owns a 10,000 MT cold storage used for storing potatoes with various potatoes in store, including indigenous breeds, the company export potatoes all over the world guarantying quality and timely delivery. The company operates and owns two 1,500 MT oil tankers transporting diesel domestically. Superior Manufacturing LLC which is a premium silo manufacturer based in Kindred, ND, supplies KBG with various types of silos. The company maintains a competitive price without compromising quality. KBG is able to do this by manufacturing its own American made steel. KBG is a great fan of American quality and therefore KBG brought Americans' favorite Pizza brand "SBARRO" in Bangladesh at the premier location of Dhaka City, Gulshan-2. Khan Bahadur Group enjoys giving back to the community, and does so through Khan Bahadur Foundation. With a vision of uplifting the most economically distressed section of the society in Bangladesh and other third world countries through education, income generating skills training, health care delivery, improved sanitation, and support for small scale entrepreneurial activities, Khan Bahadur Foundation has dedicated itself towards serving the under-privileged.



CONCERNS OF THE GROUP

Khan Bahadur Group has a highly diversified portfolio. The concerns of Khan Bahadur Group are given below-

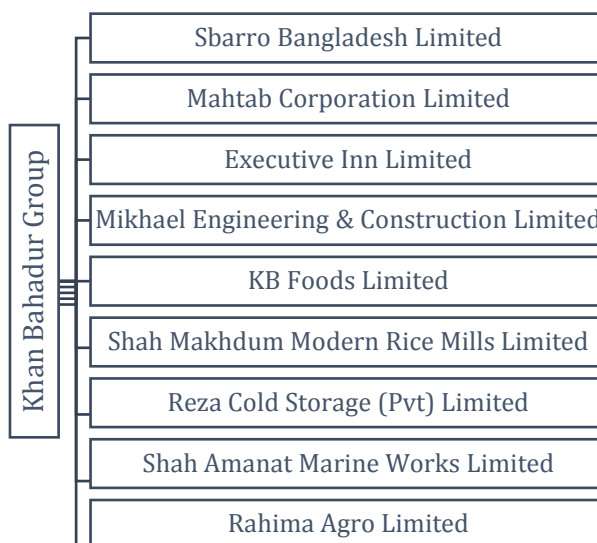


Figure 1: Concerns of Khan Bahadur Group

The description of the businesses are given below-

1.1.1 SBARRO BANGLADESH LIMITED (SBARRO)

SBARRO, LLC is a chain of pizzeria that specializes in New York style pizza by the slice and other Italian American cuisine. SBARRO was founded in 1956 by an immigrant Italian couple Gennaro and Carmela SBARRO. SBARRO has over 800 locations in 33 countries. SBARRO restaurants are located in shopping malls, airports, service areas, and college campuses. Mr. J. David Karam is the current CEO of SBARRO. Over the last 5 decades SBARRO has grown into the #1 quick service Italian Pizza restaurant in the world. Today customers at over 1,000 locations get to feel and experience the quality, freshness and hospitality that the SBARRO family is known for. With stores in over 30 countries, SBARRO has built its reputation for 'Fresh Italian Cooking.' Serving a whole range of Pizzas, Pastas, Entrees and desserts, SBARRO is known for its wholesome fresh food that excites each one's taste buds.

Khan Bahadur Group has brought America's one of the most popular Pizza Chain 'SBARRO' in Bangladesh. SBARRO, Inc. is an international operator and franchiser of family-style restaurants. The company began in 1956 in Brooklyn, New York. The Sbarro Family began serving superior, Fresh Quality food prepared from authentic family recipes using only the finest, freshest ingredients, they gained the respect and loyalty of each and every Guest they served. Now Bangladesh can taste the same as Khan Bahadur Group has brought this esteemed pizza



Figure 2: SBARRO Outlet at Gulshan-2



Figure 3: SBARRO Outlet during operation hour

SBARRO Bangladesh Limited has started its operation in Bangladesh in February, 2015 as the Master Franchisee of SBARRO LLC. SBARRO Bangladesh Limited earned huge respect from customers for serving the finest quality food with real taste of American pizza. In the very first day of its operation, SBARRO earned more than 01 (One) million BDT revenue and the sales volume is continuously on the rise. Within few months it has become the most popular and successful pizza place in Dhaka in terms of Sales Volume per outlet. SBARRO offers its wide variety of pizza, pasta and other nourishments in Bangladesh ensuring its premium taste and quality. Khan Bahadur Group is currently working on an expansion project to open 08 (Eight) new outlets of SBARRO Bangladesh around Dhaka City.

1.1.2 MAHTAB CORPORATION LIMITED

Mahtab Corporation Limited was established in 2014 as Trading Concern of Khan Bahadur Group. MCL is engaged in Indenting & Commission, Export and Import business. MCL is the Exclusive Authorized Dealer of 'IGSP Korea', a globally renowned Rice Mill Machinery Manufacturer. The global trading giant, Daewoo International Corporation is currently the Principal of MCL for its grain trading business. MCL has participated in various international tenders on behalf of Daewoo with Ministry of Food. MCL is also the Exclusive Agent of Superior Manufacturing LLC, a globally known brand for Silo Equipment. In addition, the company is also



discussing gigantic developmental projects through Korean EDCF Fund with Ministry of Shipping and World Bank Fund with Ministry of Food. Recently, MCL has signed a contract with ZTE Incorporation for importing & distributing ZTE branded handsets, modems, smartwatch, accessories and telecom equipment's in Bangladesh.

Daewoo

Since its foundation as Daewoo Industry Co., Ltd in 1967, Posco Daewoo has been taking a leading role in the center of Korean national economic development through the outstanding export enlargement. Renamed as Daewoo Corporation in 1982, it began to devote itself to international trade. Posco Daewoo Corporation was a spin-off of Daewoo Corporation in December 2000, and specialized in international trade, project organizing, and resource development. Subsequently, Posco Daewoo Corporation reported remarkable annual sales growth of 30% prior to being incorporated into POSC.

IGSP

Mahtab Corporation Limited is dedicated to importing & distributing various high quality grain equipment and conducting diversified projects through international contracts. IGSP was established to produce high-quality grains in rice-producing regions all over the world by using technical know-how about grains. As a result of establishing global networks all over the world based on post-harvest processing of grains, identification of shape and image processing and technologies of new renewable energy for a long time, it has established local subsidiaries in Vietnam, India and Indonesia, and operated around 10 franchises and agents in Asia including Myanmar and Russia, Latin America and Eastern Europe.

Superior Manufacturing LLC

Superior Manufacturing is a family-owned and operated company based in Kindred, N.D., right in the heart of farm country. In both facilities, technologically advanced machines ensure consistently high quality bins and equipment. The results are products that, again and again, have proven their stability, durability and just plain ability to protect your crops while standing the tests of time and the elements. We also stand behind our products and back them up with exceptional service.



Figure 4: Silo of Superior Manufacturing LLC

1.1.3 MIKHAEL ENGINEERING & CONSTRUCTION LIMITED (MECL)

Mikhael Engineering & Construction Limited (MECL) maintains experienced engineers, field crew and office staff that have consistently provided safe, on time, reliable, and quality work at competitive rates. Currently, its work includes a list of client's in the industrial, commercial and architectural markets. MECL is committed to safety and believes that the owner, designer and builder are a team. This team approach has contributed to its success. MECL has experience of working in many projects but mainly expert in Renovations, Expansions and Plant Maintenance. At present, MECL is working with Bangladesh Navy for a project at Chittagong Dry Dock.

1.1.4 EXECUTIVE INN LIMITED (EIL)



Executive Inn Limited (EIL) was established in 2014 at North Gulshan Avenue, Gulshan-2, the commercial hub of Dhaka City. EIL is a three-star business boutique hotel with elegant guest rooms along with exclusive dining facility. Its proximity to the Airport & different Embassies and luxurious accommodation facility have made it the prime choice for business tourists in Dhaka City.



Figure 5: View of Executive Inn Hotel



Figure 6: Room View of Executive Inn Hotel

This brand new boutique hotel is surrounded by the Embassies, offering easy access to the capital's diplomatic enclave and prime shopping and business attractions. The rooms were designed keeping the globe trotters in mind. It provides "Executive Suites" to "Business Class" rooms with "Superior" Rooms in between for those who enjoy a touch of luxury. The Business Hotel makes for a perfect venue for corporate gatherings. Two dedicated meeting rooms offer versatile space for business. One Elegant Restaurant "Maroon Bistro" serves variety of Fine Dinning "Continental, Thai & Indian cuisine" for both Ala carte & Buffet that can be enjoyed 24/7. A team of highly experienced professionals are engaged to operate this luxurious Hotel to provide ethical



services to our Guests for their comfort. The Business Hotel offers its guest the finest facilities designed to provide the comfort and convenience.

1.1.5 KB FOODS LIMITED (KBFL)

KB Foods Limited is the food distribution business of Khan Bahadur Group. It was established in 2014 to support the distribution of SMMRML and take leadership over others by taking control over the distribution channel of the rice industry. This created a significant mileage for KB Group as the distribution cost was reduced significantly. At present, KB Foods Limited is distributing KB Rice, the rice brand of Khan Bahadur Group. The business focuses mainly on the wholesale market in Dhaka, Rajshahi, Sirajgonj & some other parts of northern area. At present, KB Rice ranks # 04 in the wholesale market. Recently, the management of Khan Bahadur Group has decided to enter the retail market and distribute KB Rice at every nooks & corners of all the metropolitan city of the country. The management is also planning to introduce its own branded Suji, Ata & other Rice processed goods which have a good potential in the market. The business is flourishing promptly and soon it is expected that KB Rice will cover the rice market with its impressive positioning in consumers mind.



Figure 7: Rice Packet of 'KB Rice'

1.1.6 SHAH MAKHDUM MODERN RICE MILLS LIMITED (SMMRML)



Shah Makhdum Modern Rice Mills Limited presents exclusive range of short and long grain rice that is cultivated from the finest farms of Bangladesh. The aromatic flavor of its rice boasts of delectable taste and an essence that can mesmerize the food lovers. Under the brand name “KB Rice”, Khan Bahadur Group distributes a wide variety of rice in Bangladesh. Owing to intense knowledge and experience, Khan Bahadur Group is able to cater pure Bangladeshi rice as per the market demand. Aromatic, fluffy, and rich nutritional value are some of the features of its rice that distinguish its product in the domestic market. In addition, SMMRML offers rice at the most reasonable prices. Incepted in the year 2012, the company is located in Rajshahi, Bangladesh. SMMRML has quality equipment with which we can shield our products against dust, grime, and moisture. Due to its stable high quality, SMMRML has quickly become renowned in the Dhaka rice



trading market as the top quality rice producer. In addition, SMMRML is the first in Bangladesh to install two modern grain 3,000 MT paddy silos which ensures the famous golden paddy of Bangladesh is preserved in its utmost rich and pure form. SMMRML has intense networking base with prominent dealers, wholesalers and retailers through which the company distributes its products in every nook and corner of Bangladesh.

1.1.7 Reza Cold Storage Limited (RCSL)

Reza Cold Storage (Pvt.) Limited (RCSL) was established in the year 2000 with a storage capacity of 10,000 metric tons (100,000 bags) per year. Having around 1,000 acres of land for contract farming, RCSL is the most prominent Cold storage facility in the northern part of the country.



Figure 8: Reza Cold Storage (Pvt.) Limited

Reza Cold Storage (Pvt.) Limited is the leading traders of potatoes based in Rajshahi, Bangladesh. RCSL stores all types of potatoes available in the South East Asia region, such as Granola, Diamond, Cardinal, SheelBeelathi, LalSheel, Round Potatoes, Oval Size Potatoes, Seeds Potatoes, Bengal Potatoes and Yellow Potatoes etc. RCSL provides the best quality potato seeds for all major varieties. RCSL supplies potatoes for both chips industries as well as for consumption. RCSL is 250 km from the capital city of Dhaka, Bangladesh. Moreover, RCSL has also 1,000 acres of land for contract farming. The overall setup gives RCSL a capacity of exporting 1,000,000 metric tons of fresh potatoes every year.

1.1.8 AMANAT MARINE WORKS LIMITED (AMWL)

Established in 2004, AMWL provides the logistic support to various renowned power plants of the country by supplying Government procured fuel. It has 02 large oil tankers, which average 03 trips per month. Partnering with Jamuna, AMWL make sure the progress to reach the goal of a self-sufficient power producing nation is not hampered in any way. Considering the trip per month, AMWL vessels rank no. 1 in trips/month among all oil tankers in Bangladesh.



Figure 9: Ship of Amanat Marine Works Limited



Figure 10: Oil Tanker of Amanat Marine Works Limited

1.1.9 RAHIMA AGRO LIMITED (RAL)

Rahima Agro Limited was established in 2008. It is involved in the Shrimp & Salt cultivation in the marine area of Chittagong. Our mission is to provide our customers with the highest quality, safest, sustainably produced seafood and marine-based products with a vision to be a customer driven, quality conscious business enterprise providing value added salt and marine-based products in a socially and environmentally responsible manner. Production is maintained throughout the year – one of the benefits of the Bangladesh climate. Feeding takes place 4 times a day and uses feed mixed by Rahima Agro nutritionists. Harvesting takes place at night and uses a proprietary process to minimize stress on the animals.



Figure 11: Salt Cultivation Land of Rahima Agro Limited



COMPANY & MANAGEMENT STRUCTURE

1.2.1 Company Structure:

The Company is a private limited company within the meaning of section 2(1) clause of the Companies Act, 1994, incorporated on 2nd July 2014. The Authorized Capital of the Company is BDT 10.00 million and the Paid-up Share Capital of the Company is BDT 0.50 million divided into 1.00 lac Ordinary Shares of BDT 100.00 (One hundred) each. The Company shall have the power to increase or reduce it and divide the shares in its capital for the time being into several classes of shares and to attach there to respectively such preferential deferred or special rights or conditions as may be determined by or in accordance with the articles of Associations of the company.

The proposed project will be promoted by two entrepreneurs who also consists the board of directors and have over the years achieved sufficient knowledge and technical expertise in trade and commerce. During the last decade the Managing Director of the company was closely associated with different types of business ventures in the Country. However, the status of the board of directors and/or sponsors of the proposed project is presented as below.

Name	Position	Share
Hassan Mahmud	Chairman	500
Main Uddin Mahmud Chowdhury	Managing Director	4,500

Figure 12: Shareholding Positioning



1.2.2 Management Hierarchy:

The management hierarchy of Khan Bahadur Group is a tall structure. The Managing Director of the project would be Mr. Main Uddin Mahmud Chowdhury who is also the Chief Executive of the Company and he will be responsible for overall management of the project under direct supervision and oversight by the Board of Directors. He will guide both the technical and general staff of the company with prior approval from the Board. The Board of Directors will decide and formulate policies and will provide guidelines for smooth operation of the day to day affairs of the project. Besides, skilled local personnel will be recruited for the smooth operation of the project.

Below the Managing Director is the Deputy Managing Director who looks after all the departments. Every department has a manager who reports directly to the Deputy Managing Director. Below the managers are the senior officers and commercials. The entry level positions consist of Junior Executive Officers and Assistants who reports directly to the manager and the deputy managing director.

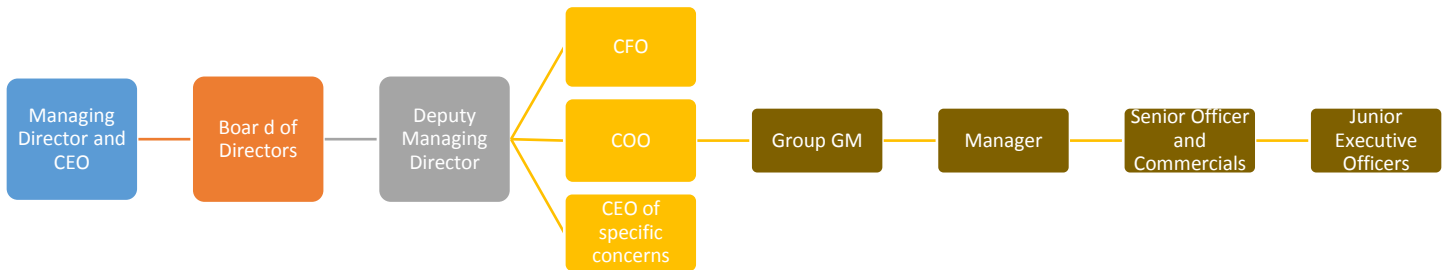


Figure 13: Management Structure



MARKET OVERVIEW OF SBARRO BANGLADESH

1.3.1 Product/ Services:

The product of the project is SBARRO Pizza and other fast food items. The products will be prepared by our specially trained staffs keeping international standard in mind which are subject to quality inspection by Asian Region Chief Mr. Naresh Worlikar. The products prepared in a day, if not sold in that day, would be regarded as wastes and in no case that products will be used for the next day.

1.3.2 Target Market:

The target market for SBARRO is basically the pizza lovers of all ages. The usual users of the product are the high- end consumers located at various posh areas of the City. Generally, this sort of fast food items are intended to serve the taste of the elite class people. However, due to our special effort to keep the price as low as possible these products can easily be consumed by middle income group.

The target market for SBARRO Booth project includes but not limited to University Campuses, Corporate Offices, Shopping Malls, Hospitals, and International Airport etc.

1.3.3 Pricing:

Pricing in the competitive commodity market depends on interaction between supply and demand in an economy. Where competition is less stiff, a premium price can be achieved because of superior quality. The price ranges from Tk. 200 to Tk. 5,000 depending on the input cost and their relative raw material consumption.

1.3.4 Promotion:

Aggressive promotional campaign is undertaken using several media coverage, such as Daily News Papers, Radio, and Bill Board etc.



1.3.5 Product Flow Diagram:

All raw materials required to produce SBARRO fast food items are imported from USA to maintain quality of the International Fast Food Chain. The products will be produced by our specially trained staffs who have received training from SBARRO International Trainers Mr. Naresh Worlikar and Mr. Ervin Sarelez under the terms of the franchise agreement with SBARRO International. Mr. Naresh Worlikar who is in charge of East Asian Region of SBARRO will visit our outlets for the purpose of quality inspection on regular interval. Following is the product flow chart of SBARRO:



Figure 14: Product Flow Diagram

1.3.6 SWOT Analysis:

Strength:

Despite of competition SBARRO has numerous strength:

- Reasonable price
- An American chain pizza store
- Different taste
- Maintain World Class quality
- Offer different types of healthy foods

Weakness:

The major weaknesses are given below:

- People may not like to have pizza for so long
- Not possible to introduce new flavors frequently
- People may think it is over price compare to other pizza shop



Opportunities:

The main opportunities are:

- People are showing more interest to have our pizzas
- Getting very positive feedback from social networking sites
- People are requesting to open branches in different places

Threats:

Eating pizza has become a very popular trend in Bangladesh. Most common pizza shops in Bangladesh are-

- Pizza Hut
- Pizza Inn
- Bella Italia
- Domino's Pizza
- Shwarma House
- Pizza Guy
- Pizza King
- Real Pizza
- Pizza Roma
- Pizza La Vita

1.3.7 Entry Barriers:

- Huge amount of investment needed
- Competition increases day by day
- Different Government permission are difficult to gain

1.3.8 Exit Barriers:

- If taste of customer changes
- If competition heats up with local brands



LITERATURE REVIEW

2.1 Origin of the report:

This study has been conducted on the accounts and finance department of Khan Bahadur Group, one of the largest conglomerates in Bangladesh that consists of several companies including international franchises. Moreover this report contributes towards the internship program which is a requirement to obtain the Bachelors of Business Administration (BBA) Degree from BRAC University. I was selected for this position after going through a group interview and thereby appointed as an intern in the Accounts Department of Khan Bahadur Group.

2.2 Objective of the report:

The main objective of the report was to understand how the accounts department operates in a local conglomerate, and gain professional experience by working with a team of highly experienced individuals.

The report also emphasizes on the usage of Tally software in the overall accounting process of the company and helps to provide valued information on the advantages and disadvantages of using Tally software and how it helps to ease up the recording procedure for a company. Further focus has been given on how the accounts department reports to the Deputy managing Director (DMD) and the top management of the organization.

2.3 Scope of the research:

Tally software plays a vital role in any accounting department of an organization, and this project has helped me to acquire a great knowledge on the software and its process. The report emphasizes mainly on the overview of the company and how accounting procedures is treated along with how the company uses the Tally software to ease down the traditional book keeping techniques in organizations.



2.4 Methodology:

All the data used for this report had been obtained from primary and secondary sources.

2.5 Sources of Primary and Secondary data:

- Face to face interviews with the employees of Accounts Department of Khan Bahadur Group.
- Observation at work and hands on experience with “Tally” software.
- Company website and annual report
- Tally manuals and handbooks

2.6 Limitations of the research:

The main limitation of the research was lack of access to detailed information. As the accounts department deals with all its clients in terms of bank affairs, the access to all the information of the company is restricted, especially to an intern. As Khan Bahadur Group is not a public limited company, therefore its financial statements are not published publicly and so it is maintained very confidentially by all its employees.



PROJECT PART

3.1.1 Accounting Software Tally. ERP9 Introduction:

Tally is powerful accounting software, which is driven by a technology called concurrent multi-lingual accelerated technology engine. This software is easy to use and is designed in a way to simplify day to day activities associated in an organization. Tally provides comprehensive solution around accounting principles, inventory management and data integrity. Tally also has features that encompass today's global business and is widely used in many different organizations. Tally software comes with an interface that is user friendly and therefore making it operationally viable.

Previously all business transactions were paper based but since technology arrived accounting software's like Tally provides a definite solution around inventory management, stock management, invoicing, purchase order management, discounting, stock valuation methodology, etc.

Tally. ERP9 software also comes with features that can track every minor detail of day to day transactions. It helps in maintaining simple classification of accounts, general ledger, accounts receivable and payable, bank reconciliation, etc.

The technology employed by Tally makes data reliable and secure. Tally software supports all the major types of file transfer protocols that can be synced with desktop's from other locations using cloud based servers. This helps in connecting files across multiple office locations.

Tally accounting software is capable of undertaking financial analysis and financial management. It provides information around receivables turnover, cash flow statement, activity consolidation and even branch accounting. It can be used to generate financial statements of a company without taking any hassle of preparing it manually.

This software is east to set up and very simple to use. A single connection can support multiple users. It can be easily used in conjunction with the Internet making possible to publish global financial reports. It can also be used conjunctly with various Microsoft office applications to produce vital business reports.



3.1.2 Advantages of Accounting Software Tally. ERP9:

1. **Enables movement of data:** The main benefit of Tally ERP9 is when the data is entered through the application; it is updated throughout the programs. For instance, if a person makes some entries in a ledger, the data has been updated at every department level and in every management. The employers can view the updated data files from their end. Every information is being updated automatically just at the time the entries are made and so there is absolutely no need to transfer the data files either electronically or physically from one department to other.
2. **Less expenses on data collection and data transfer of files:** The information of stock and bookkeeping is required at practically every specialty unit be it a private venture or a corporate organizations, and an accounting software helps you to save money and time on maintenance of paper files and accounting data.
3. **Less time taken:** The manual procedure of bookkeeping and time on calculations is avoided through such accounting software.
4. **Human errors are eliminated on the data:** The software does its job on time without approximate zero error and the company officials get time to concentrate on core business activities. If the management gets exact file information and exact figure on time of all activities, it can make forecast for further processes and make strategies to improve the business. The time spent on handling accounting book and resources is therefore significantly reduced.
5. **To get easy and fast documents accesses:** The software itself generates weekly, monthly or yearly inventory, financial statements and other vital business reports that the management can use to make important business decisions which makes life easy for the top management.
6. **Enhances business activities:** Tally. ERP9 accounting software can be used to record business sales, inventory management, merchant accounts, budget, asset management, taxation, payroll and many more.
7. **For better sales promotions:** Accounting software not only benefits for the business owners, but the employees and customers are also benefited from the features. The process of monetary transaction speeds up on the use of a software and customer are satisfied to get quick services and getting more value on the services.



8. **Meets industry specific needs:** The Tally. ERP9 software can also be modified according to the demands of industry specific needs. This enables different business to adopt this technology and enhance the accounting needs of the organization.
9. **Web enabled services:** Tally. ERP9 accounting software can also be used to seamlessly connect with various desktop's especially if the company has branches at different geographical locations, which makes life a lot easier for accountants.
10. **Makes Transactions easier:** You can conduct everyday business transactions through this software and you can even make payment online to its clients and can also receive payments through online transaction.

3.1.3 Disadvantages of Accounting Software Tally. ERP9:

1. **Single window software:** Tally. ERP9 software cannot be used to work on different ledgers by opening transaction screens from multiple tabs. So, it consumes a lot of time unlike other software's like SAP that allows you to work on more than one ledger at a time. Tally software allows only one ledger at a time which makes it difficult for the user who wants to work on different ledgers simultaneously.
2. **No Useful Upgrades:** Developers have brought out newer versions of Tally. ERP9 but the improvement is insignificant. There was Tally 4.5 previously but the latest update is Tally. ERP9 version but the difference is hardly noticeable. And in case you have got yourself the old Tally version you cannot use it to update to the newer one except for buying it separately, which is one of the biggest drawbacks of this software.
3. **Is not ideal for Multi-branch:** A company having multiple branches, using Tally. ERP9 software becomes increasingly expensive to run. You will have to invest in Servers coupling with a LAN bundled with Tally.net. Furthermore, the sync is not real-time as the data needs to be synced manually which cause hassle as data may might get lost when synced manually.
4. **Not Flexible:** In case you want to change the setting you have to restart and delete all the ledgers and start again from the beginning. In Tally. ERP9, once you have created the journal voucher it is not possible to make changes further. In Tally. ERP9 once you have set the level of the items in the inventory you cannot set the level once again after the reorder. This makes it very rigid and difficult to use.



5. **Low Security:** The security of this software is also very rigid and you have to be very careful with the password. If you happen to lose or forget the password, retrieving the data becomes very difficult and quite time consuming and there is an alarming possibility of losing the data in case of a virus or hard disk crash.
6. **No Customization:** Customization in this software is very limited. When the developers customize their product according to the organizational demands, you do not get the complete package and it makes it even more difficult to work with as you pay the same price but then you have to settle for minimum.
7. **Risk of Data Loss:** Since this software can be used offline therefore it has no backup in case the system crashes or some mishap takes place. Therefore you have to separately back up your data manually which gives rise to extra work.



3.1.4 Application of Accounting Software Tally. ERP9:

Tally is designed in such a way that it can easily be navigated using the keyboard. Everything in Tally has a keyboard shortcut that is usually displayed in red bold letter in each available option. Learning how to get around with the keyboard will increase your efficiency. You will need to create a company first on which you will work on. The process of working on this software is presented in screenshots below:

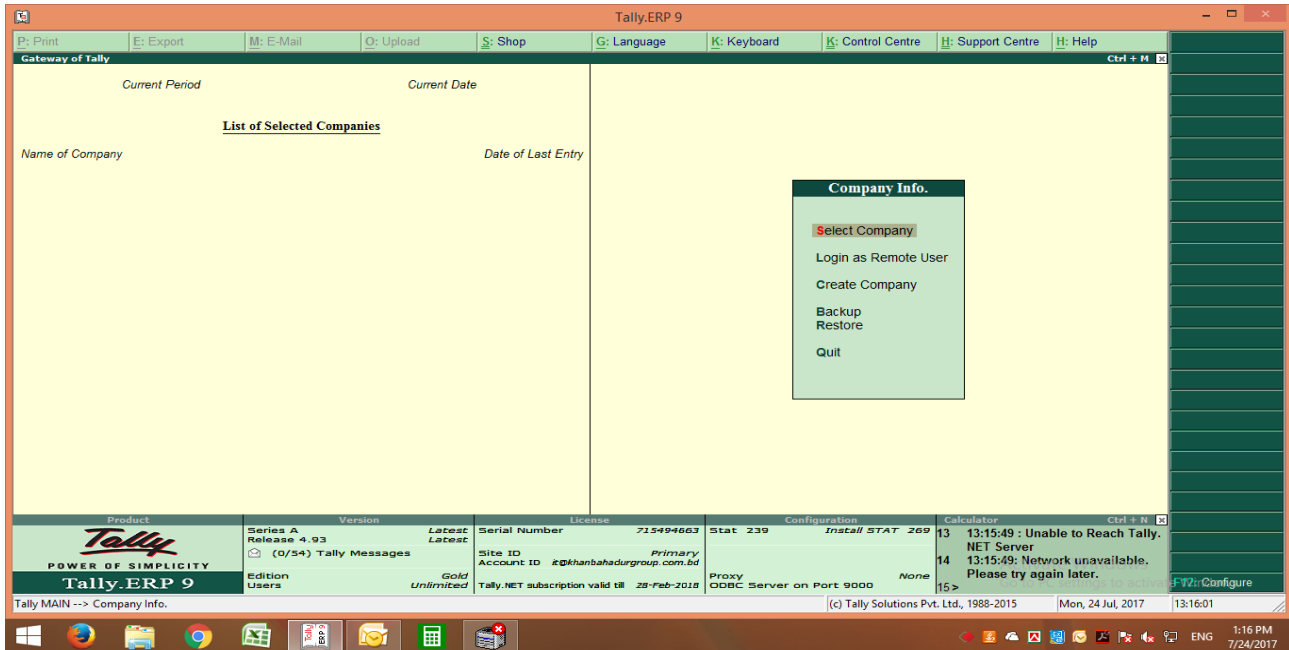


Figure 15: Tally Application Initial Screen

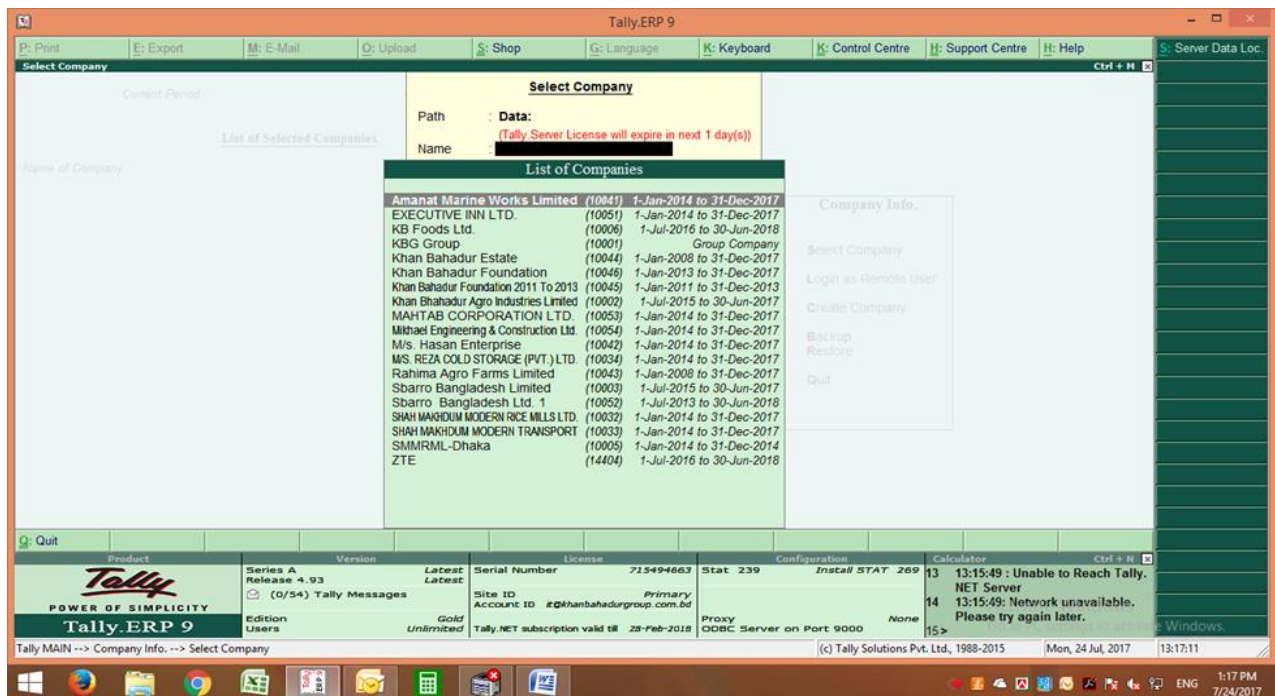


Figure 16: List of Companies



As previously discussed Khan Bahadur Limited having several companies under its belt, you need to select a specific company from the available list. You will then be asked to login for security purposes.

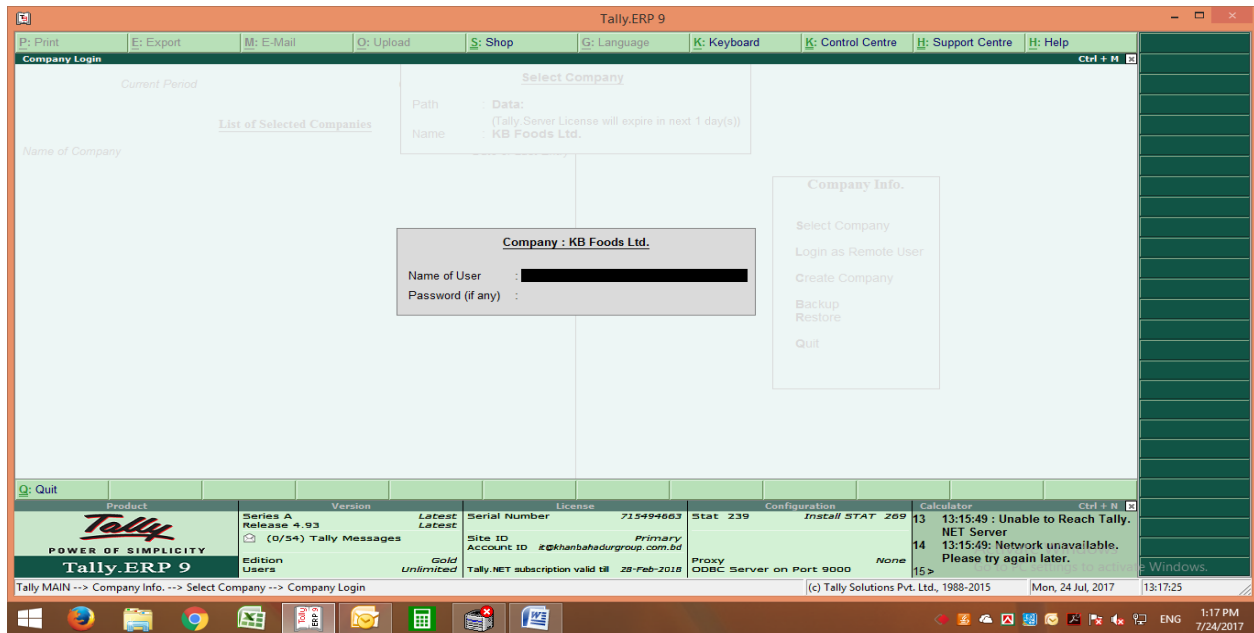


Figure 17: Security Check

After you login with your username and password, the gateway screen is displayed below. The master account lets you deal with creating single and multiple ledgers. You can access to all the ledgers from the master account and see its activities for the chosen period of time.

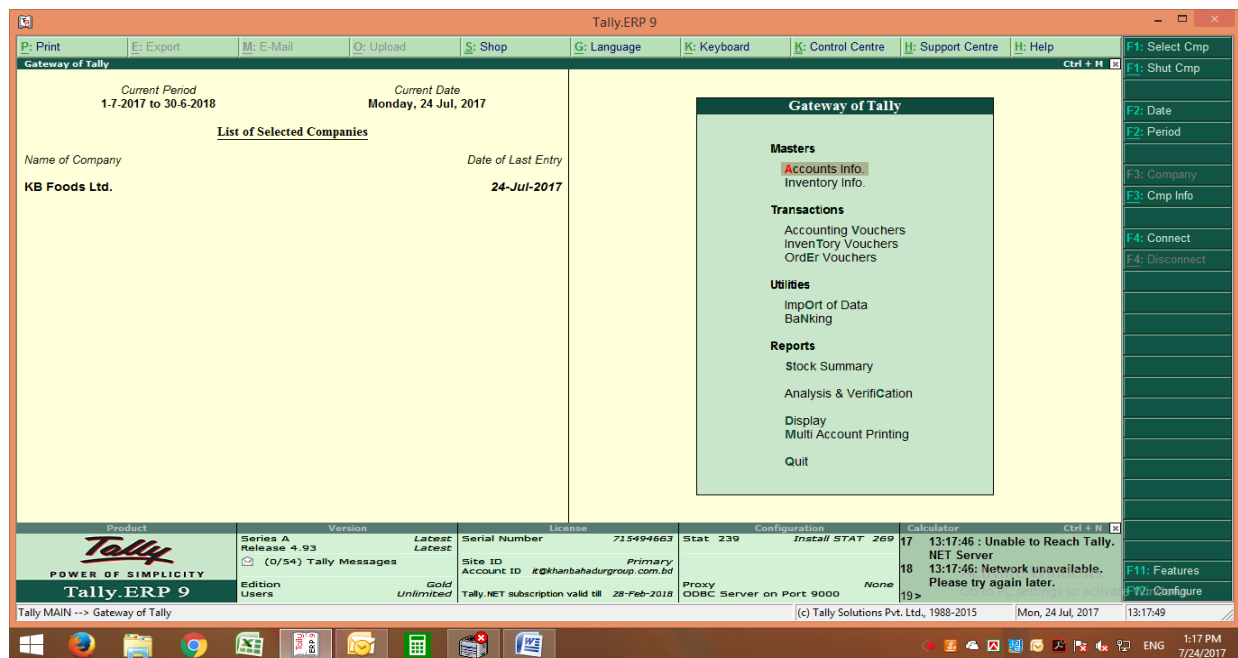


Figure 18: Gateway of Tally

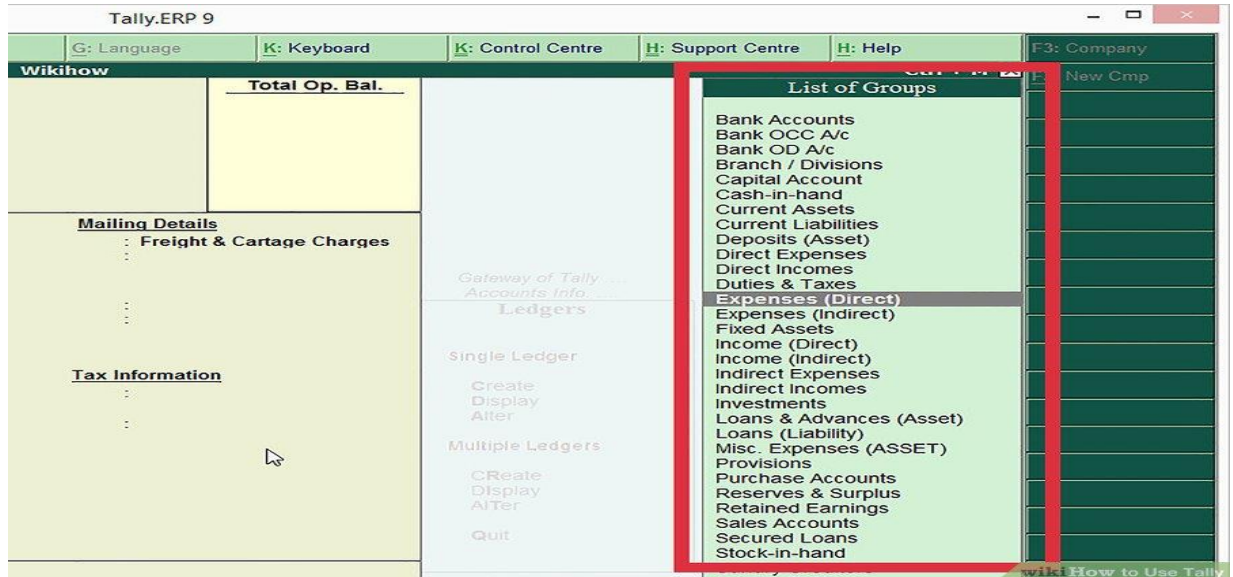


Figure 19: List of Groups of Ledgers

After you are done creating with all the ledgers you can now use them to input the company data's by selecting the date first and then your desired "F" function to create vouchers in the following way:

- Contra Voucher (F4) - Contra vouchers are for when money is deposited or withdrawn for the bank, or transferred between two accounts in the same company.
- Payment Voucher (F5) - This voucher is for payments made by the business.
- Receipt Voucher (F6) - This voucher is for any income made by the company (sales, rent, interest, etc.)
- Journal Voucher (F7) - Transactions that don't relate to sales, purchases, cash, or other income. Mostly used for adjustments and opening and closing balances.
- Sales Voucher/Invoice (F8) - This voucher is for all the goods sold by the company.
- Purchase Voucher (F9) - This is for the purchase of assets by the company.

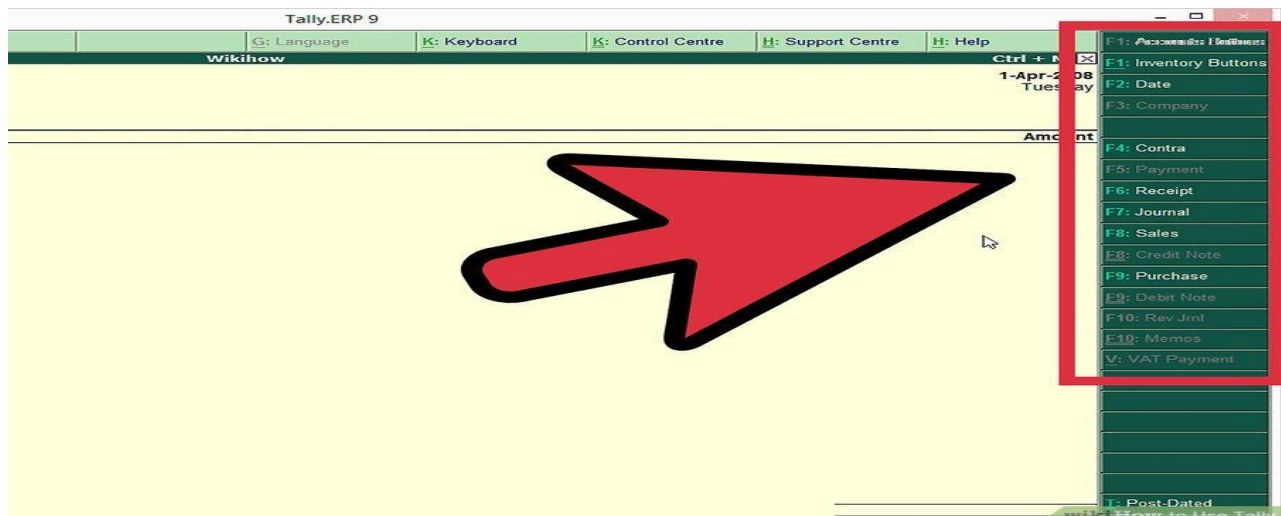


Figure 20: The "F" Function

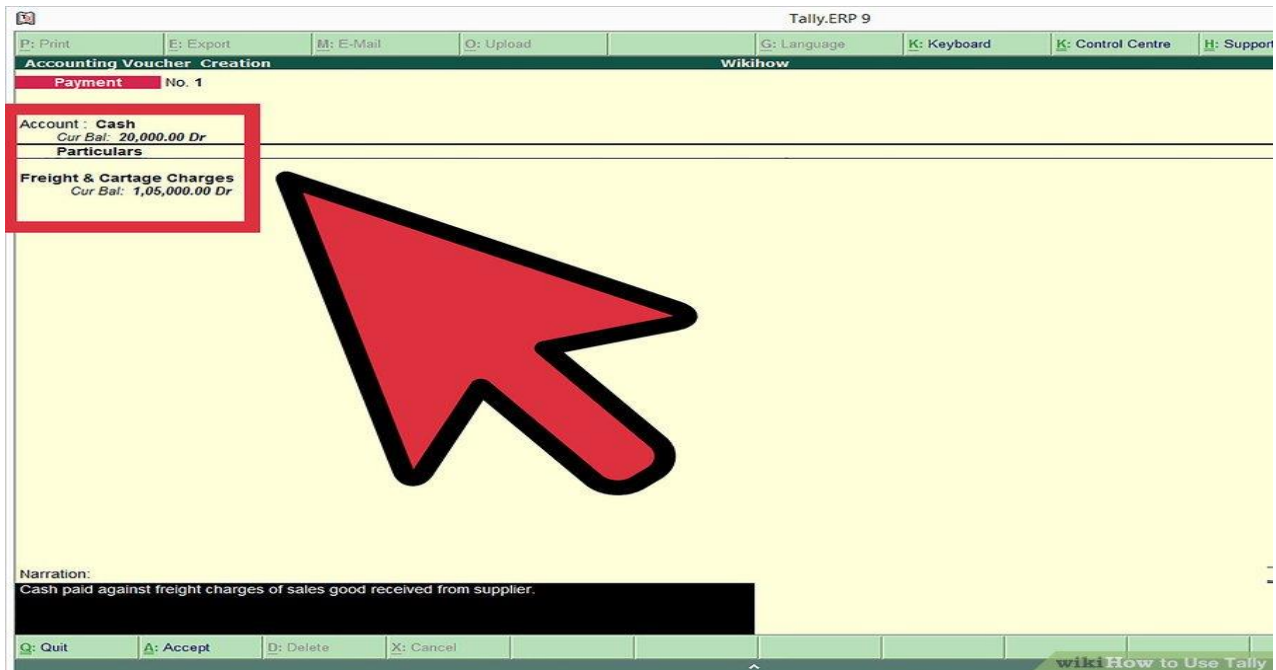


Figure 21: Necessary Information's

After selecting your desired voucher, you will be asked to input all the necessary information and Tally will use this information's to generate the financial statements of the company automatically.

Tally can also be used to analyze the stock reports, purchase or sales generated by the company on yearly, monthly, weekly and even daily basis which is one of the key features of why Tally is one of the leading software in accounting world today.

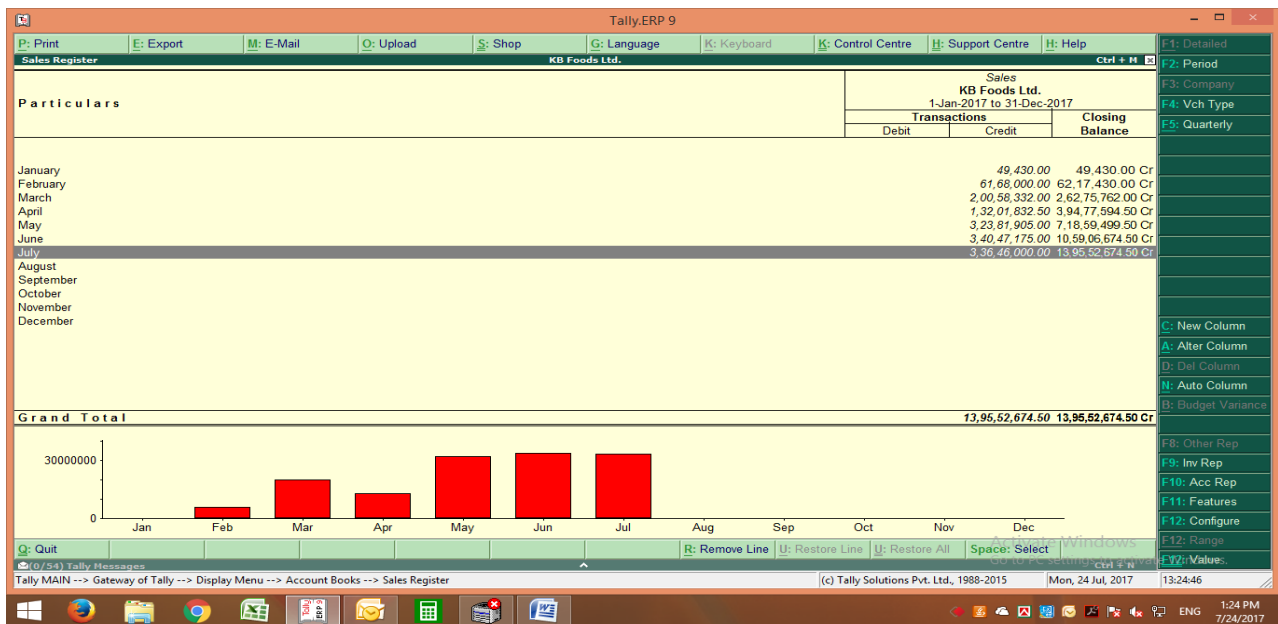


Figure 22: Report Generation



3.2 Other Job Responsibilities:

Since I was hired as an intern in the accounts department of Khan Bahadur Group, my work was not only limited to just giving data inputs into Tally. ERP9 software. I also had to arrange accounting vouchers according to the daily top sheet prepared for a company and then file it. I also had to prepare the Daily Inventory Report of International mobile brand “ZTE” and Monthly Inventory Usage Report of SBARRO Bangladesh, key concerns of Khan Bahadur Group. My work was to physically count the daily inventory from the Stock Depot and take note of all the incoming and outgoing of all the phone models and food items in a stock register and prepare the report in an excel file and finally prepare a report and submit it to the management .This helps to keep track of the sales of all the models and food items so that the management can use this information to compare the performance of the models in the market as presented below:

Daily Inventory Report of ZTE											
Date & Day	Particulars	Q Pro	L5	A452	S6	V7 LITE	A601	A610	A910	Axon Mini	Total
22-Dec	Opening	1,152	510	530	1,019	1,530	510	510	1,020	102	6,883
	In	-	-	-	-	-	-	-	-	-	-
Thu	Out	2	3	3	2	4	3	3	3	3	26
	Closing	1,150	507	527	1,017	1,526	507	507	1,017	99	6,857
	Opening	1,150	507	527	1,017	1,526	507	507	1,017	99	6,857
	In										-
Fri	Out										-
	Closing	1,150	507	527	1,017	1,526	507	507	1,017	99	6,857
	Opening	1,150	507	527	1,017	1,526	507	507	1,017	99	6,857
	In										-
Sat	Out										-
	Closing	1,150	507	527	1,017	1,526	507	507	1,017	99	6,857
	Opening	1,150	507	527	1,017	1,526	507	507	1,017	99	6,857
	In										-
Sun	Out										-
	Closing	1,150	507	527	1,017	1,526	507	507	1,017	99	6,857
26-Dec	Opening	1,150	507	527	1,017	1,526	507	507	1,017	99	6,857
	In										-
Mon	Out								1	1	2
	Closing	1,150	507	527	1,017	1,526	507	507	1,016	98	6,855
	Opening	1,150	507	527	1,017	1,526	507	507	1,016	98	6,855
	In										-
Tue	Out										-
	Closing	1,150	507	527	1,017	1,526	507	507	1,016	98	6,855
	Opening	1,150	507	527	1,017	1,526	507	507	1,016	98	6,855
	In										-
Wed	Out										-
	Closing	1,150	507	527	1,017	1,526	507	507	1,016	98	6,855
29-Dec	Opening	1,150	507	527	1,017	1,526	507	507	1,016	98	6,855
	In	-	-	-	-	-	-	-	-	-	-
Thu	Out	1	1	2	2	23	22	22	22	10	105
	Closing	1,149	506	525	1,015	1,503	485	485	994	88	6,750

Figure 23: Screenshot of Daily Inventory Report of ZTE



As an Intern I also had to prepare the daily primary and tertiary sales report for all the area managers of ZTE. The management uses this information to compare the performance between the managers and analyze the sales of the models area wise.

Daily Sales Report for 10-May												
Primary Sales Report												
Sl.	Area	Area Sales Manager or Supervisor Name	Q Pro	L5	A452	S6	V7 Lite	A601	A610	A910	Axon Mini	Total
01	Dhaka	Kawser Hossain Emon	-	-	-	-	-	-	-	-	-	-
02		Nazmul Islam Anik	-	-	-	-	1	-	-	1	-	2
03		Masum	-	-	1	-	-	-	-	-	-	1
04		Ashique	-	-	-	-	-	-	-	-	-	-
05		Nohain	-	-	-	-	-	-	-	-	-	-
06		Uzzal	-	-	-	-	-	-	-	-	-	-
Primary Sale in Dhaka			-	-	1	-	1	-	-	1	-	3
01	Outer	Humayun Kabir Moon	-	-	1	-	-	-	1	1	-	3
02		Mahbub Hussain Suhel	-	-	-	-	-	-	-	-	-	-
03		Ripan Datta	1	-	-	-	-	-	-	-	-	1
04		Asfaqul Islam	-	-	-	-	-	-	-	-	-	-
05		Golam Kibria	-	-	-	1	-	-	1	-	-	2
06												
Primary Sale Outside Dhaka			1	-	1	1	-	-	2	1	-	6
Total Primary Sales			1	-	2	1	1	-	2	2	-	9
Tertiary Sales Report												
Sl.	Area	Area Sales Manager or Supervisor Name	Q Pro	L5	A452	S6	V7 Lite	A601	A610	A910	Axon Mini	Total
01	Dhaka	Kawser Hossain Emon	-	-	1	1	-	-	-	-	-	2
02		Nazmul Islam Anik	1	-	-	2	1	-	1	1	-	6
03		Masum	-	-	-	-	-	-	-	1	-	1
04		Ashique	-	-	-	-	-	-	-	-	-	-
05		Nohain	-	-	-	-	-	-	-	-	-	-
06		Uzzal	-	1	-	-	-	-	-	-	1	-
Tertiary Sale In Dhaka			1	1	1	3	1	-	1	3	-	11
01	Outer	Humayun Kabir Moon	-	-	1	-	-	-	1	1	-	3
02		Mahbub Hussain Suhel	-	-	-	-	-	-	-	-	-	-
03		Ripan Datta	1	-	-	-	-	-	-	-	-	1
04		Asfaqul Islam	2	-	1	1	-	-	-	-	-	4
05		Golam Kibria	4	1	3	-	-	-	1	-	-	9
06												
Tertiary Sale Outside Dhaka			7	1	5	1	-	-	2	1	-	17
Total Tertiary Sale			8	2	6	4	1	-	3	4	-	28

Figure 24: Sales manager wise Sales Report



Store Name: Gulshan-2																	Monthly Inventory Usage Report																	Month: May, 2017																
Week	Item	Date Range	Inventory	Local Purchase/Received from Warehouse								Transfer		Inventory	Inventory	Inventory	Unit	Inventory																																
No.	Name		Beginning	Sun	Mon	Tue	Wed	Thu	Fri	Sat	In	Out	Available	Ending	Used	Price	Cost																																	
1	Chicken Breast	May 1 - May 6											-		-		-																																	
2		May 7 - May 13	-										-		-		-																																	
3		May 14 - May 20	-										-		-		-																																	
4		May 21 - May 27	-										-		-		-																																	
5		(KG)	May 28 - May 31	-									-		-		-																																	
													Use of Chicken Breast		-	Cost of Chicken Breast		-																																
No.	Name		Beginning	Sun	Mon	Tue	Wed	Thu	Fri	Sat	In	Out	Available	Ending	Used	Price	Cost																																	
1	Chicken Breast marinated (Butterfly)	May 1 - May 6											-		-		-																																	
2		May 7 - May 13	-										-		-		-																																	
3		May 14 - May 20	-										-		-		-																																	
4		May 21 - May 27	-										-		-		-																																	
5		(KG)	May 28 - May 31	-									-		-		-																																	
													Use of Chicken Breast marinated		-	Cost of Chicken Breast marinated		-																																
No.	Name		Beginning	Sun	Mon	Tue	Wed	Thu	Fri	Sat	In	Out	Available	Ending	Used	Price	Cost																																	
1	Chicken Stock	May 1 - May 6											-		-		-																																	
2		May 7 - May 13	-										-		-		-																																	
3		May 14 - May 20	-										-		-		-																																	
4		May 21 - May 27	-										-		-		-																																	
5		(KG)	May 28 - May 31	-									-		-		-																																	
													Use of Chicken Stock		-	Cost of Chicken Stock		-																																
No.	Name		Beginning	Sun	Mon	Tue	Wed	Thu	Fri	Sat	In	Out	Available	Ending	Used	Price	Cost																																	
1	Chicken Tikka	May 1 - May 6											-		-		-																																	
2		May 7 - May 13	-										-		-		-																																	
3		May 14 - May 20	-										-		-		-																																	
4		May 21 - May 27	-										-		-		-																																	
5		(KG)	May 28 - May 31	-									-		-		-																																	
													Use of Chicken Tikka		-	Cost of Chicken Tikka		-																																
No.	Name		Beginning	Sun	Mon	Tue	Wed	Thu	Fri	Sat	In	Out	Available	Ending	Used	Price	Cost																																	
1	Chicken wings	May 1 - May 6											-		-		-																																	
2		May 7 - May 13	-										-		-		-																																	
3		May 14 - May 20	-										-		-		-																																	
4		May 21 - May 27	-										-		-		-																																	
5		(KG)	May 28 - May 31	-									-		-		-																																	
													Use of Chicken wings		-	Cost of Chicken wings		-																																

Figure 25: Monthly Inventory Usage Report of SBARRO Bangladesh



3.3 Conclusion and Recommendations:

In the age of digitalization, sustainability is the main component of all businesses. The introduction of accounting software's like Tally and SAP have really changed the way of book keeping for a business in today's world. Previously all business transactions were recorded in paper work but now it can be done easily with the help of these soft wares, starting from procurements to disbursements. Doing internship has given me the opportunity to have a hand on experience with Tally and understand the overall process of the system.

Khan Bahadur Group, one of the top conglomerates in Bangladesh started its operation in 1935 and at that time all its transactions were paper based. But now the company has successfully converted all their accounting procedures from paper based books to software's, mainly Tally. The advantages are endless but the drawbacks also exist. On an overall view, Tally helps to keep real time updates of all the business process and also gives the top level management a timely update of all the actual figures that the business is currently earning. The preparation of income statements have also been upgraded with the risks of errors being reduced to the framework of the software. Similarly the internal and external auditors also ensure that all the data being fed into the system are genuine and the accuracy of the financial statements is closest to a hundred percent.

During my internship I believe I have successfully developed the skills that are necessary to have in a corporate environment. I have gained invaluable knowledge and experience from my three month long internship in Khan Bahadur Group. However my journey was not easy since I encountered with a lot of obstacles. The very first difficulty I faced was adjusting me with the corporate environment of the company. In the first day of my internship I had to put up a great impression about myself among my supervisor and colleagues through just a short conversation. But with the passage of time I adjusted myself with the help of my department personnel. At the initial stage I was susceptible to make mistakes however their continuous feedback and advice helped me with a great deal to rectify myself quickly and get back on track.

Another difficulty I faced was regarding my inefficiency in multitasking. In the first couple of weeks of my internship it was very difficult for me to concentrate on two or more things at a time and sometimes I made mistakes. I was assigned to do most of the bank related affairs and the call for going to bank and clearing out cheques at the last banking hour was very tiring. But I had to cope myself with such situations and learned that in corporate culture it is very normal for an employee to deal with several tasks at a time. Following the advice I adopted the technique of prioritizing my tasks according to their deadlines and importance and it worked like a magic wand and helped me to cope with the problem.



The department I worked in comprised mostly of young employees having experience from six to eighteen months. At times of heavy work pressure, all the employees has to deal with bank related affairs along with their individual assigned works. Sometimes employees of my department have to go to banks five to six times a day and this greatly hampered the concentration they put up in their work. I would like to suggest the management to handle all bank related tasks within the first few office hours instead of asking them to rush at banks at the very last banking hour. Also like any other corporation a cloud drive is used by the company to store all the data of its Tally Software in a server. But sometimes it used to go out of order. This caused hampered in regular works. Therefore the company should pay regular attention in improving this system. The office I worked in was also very clumsy in manner and there is lack of proper sitting arrangement and other necessities. This also hampered the work productivity and I recommend the management to look after such issues very diligently.

Working as an intern in such an organization has given me a real life corporate world experience. It has been quite learning and tutoring experience and a very good networking opportunity. The culture has taught be the importance of punctuality and team work. I had to work as a member of a hardworking team and they made me feel equally important as any other employee. This experience helped me a great deal to gather self-confidence and also learn about the norms of an organization. Lastly this internship was an eye opener for me which made me realize that in order to succeed in the corporate world a degree from abroad coupled with a professional certificate is inevitable.



SUPPLEMENTARY PART

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4.2 Index:

List of Abbreviations:

1. KBG – Khan Bahadur Group
2. ERP – Enterprise Resource Planning
3. MECL – Mikhael Engineering and Construction Limited
4. EIL – Executive Inn Limited
5. KBFL – KB Foods Limited
6. SMMRML – Shah Makhdoom Modern Rice Mills Limited
7. RCSL – Reza Cold Storage Limited
8. AMWL – Amanat Marine Works Limited
9. RAL – Rahima Agro Limited
10. DMD – Deputy Managing Director
11. MD – Managing Director
12. GM – Group Manager