BRAC UNIVERSITY

INTERNSHIP REPORT

ON

SAP PROCEDURE: A CASE STUDY ON ROBI AXIATA LIMITED

SUBMITTED TO:

MS.ASPHIA HABIB

LECTURER

BRAC BUSINESS SCHOOL

BRAC UNIVERISTY

SUBMITTED BY:

FARHAN NAFEES

STUDENT ID-13204090

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SUBMITTED ON: 30/07/2017

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COURSE ID: BUS 400

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Letter of Transmittal

Subject: Submission of internship Report on SAP procedure of Robi Axiata Limited

Dear Madam,

I am pleased to inform you that I have successfully completed my 12-week internship at Robi Axiata Limited, under the supervision of Mr. Abu Hena, General Manager, FAMR,Finance Division. The topic of my internship report is SAP procedure of Robi Axiata Limited, which covers my entire internship experience at Robi Axiata Limited. Throughout my internship, I got an insight into how the Finance Division, which is a core component of Robi Axiata Limited, works to ensure financial stability through the operation of various departments within. I also got to communicate with employees from other divisions which altogether gave me a good understanding of the corporate culture. On an ending note, I am extremely grateful to you for your constant guidance and support regarding the completion of my internship report, throughout the semester.

Regards

Farhan Nafees

13204090

Acknowledgement

To commence with, I would like to thank the Almighty for his tremendous blessings upon me to successfully complete this internship report, with the enthusiasm, strength and zeal needed.

Next, I would like to express my immense gratitude towards my advisor, Ms. Asphia Habib, for her guidance and supervision in every part of the report where I required help, during my 12-week internship period.

It has been my good fortune and honor to have worked with certain individuals at Robi Axiata Limited, whose guidance and support has helped me significantly in this report. Firstly, I would like to thank my supervisor, Mr.Abu Hena, General Manager, FAMR,Finance Division. Most importantly I would be thankful to Ms. Anjin Ara, she has been my direct supervisor and has assigned me most of the work throughout my internship period. Secondly, I would like to thank Mr. Zahed Hasan Siddique, Manager, FAMR, Finance Division, who has assigned me work and helped me improve alongside Mr. Nil Ratan Kumar and Mr. Mizanur Rahman. I would also like to thank Mr. Imam Hossain Bhuiyan, and Mr. Moniruzzaman for helping me in the best possible manner to accomplish the tasks assigned, that were very much new to me and would not have been possible for me to perform them accurately without their guidance.

And finally, I consider myself extremely fortunate to have had the guidance of all the faculties and mentors throughout my 4-year Bachelor of Business Administration program at BRAC University, which has shaped my perspective and insights for facing the real world career challenges, besides helping me prepare a fruitful report

Contents

Executive Summary

The report emphasizes on the usage of SAP in the financial sector of Robi Axiata Limited, one of the largest telecom companies in Bangladesh. The finance division which consists of many departments and teams, all have their own accessibility limits within the software database in order to maintain high levels of confidentiality. SAP has different modules designed for each department, consisting of sub modules for each team.

SAP is a widely recognized and used ERP (Enterprise Resource Planning) software, which helps modern day businesses to maintain their resources more effectively and efficiently. The use of SAP on the accounting process has helped managers and auditors to shift from the traditional methods of book keeping and maintaining individual account books to one complete database, which consists of all the accounts and amounts.

The report has been done on the daily activities of my internship period of 12 weeks in the FAMR (Financial Accounting and Management Reporting) department of Robi Axiata Limited. The activities included the day to day input of data and updates of bank statements, operations with SAP and the whole process of how the work has been done.
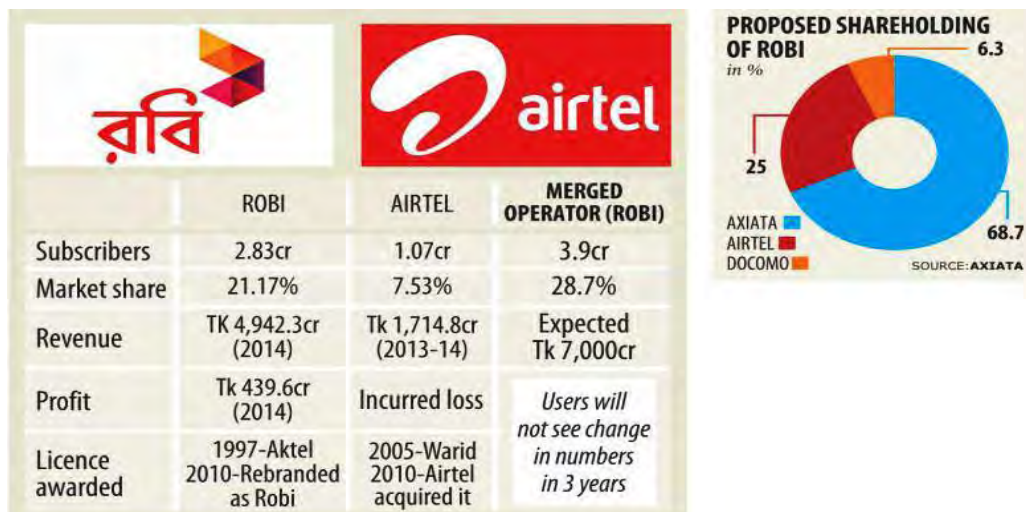
Chapter 1

Company Profile:

Robi Axiata Limited is a dynamic and leading countrywide GSM communication solution provider. Robi Axiata Limited is a joint venture between Axiata Group of Malaysia, Bharti Airtel, of India and NTT Docomo Inc., of Japan. Axiata holds 68.7% controlling stake in the entity, Bharti holds 25% while the remaining 6.3% is held by NTT Docomo of Japan. It is the second largest mobile phone operator of Bangladesh with approximately 32.2 million active subscribers. The company provides widest network coverage to 99% of the population with over 13,900 on-air sites of which over 8,000 are 3.5G sites. Robi is the first operator to introduce GPRS and 3.5G services in Bangladesh. The organization has presented numerous first of its kind computerized benefits in the nation and has put vigorously in taking portable monetary administrations to the underserved groups in the country and semi-urban zones. Robi, as a socially responsible brand, has taken up various Social Corporate Responsibility activities in the territories of ICT-Education, Health and Environment with a view to contribute towards the supportable improvement of the nation. The company commenced operation in 1997 as Telekom Malaysia International (Bangladesh) with the brand name 'Aktel'. In 2010 the company was rebranded to 'Robi' and the company changed its name to Robi Axiata Limited.

Robi conducted the first merger in the history of the telecommunication sector of Bangladesh in 2016, when they merged with Indian Telecom Airtel. Robi is also the proud sponsor of the Bangladesh National Cricket Team (The Tigers) and has always been involved with different campaigns related to the sport.

	ROBI	AIRTEL	MERGED OPERATOR (ROBI)
Subscribers	2.83cr	1.07cr	3.9cr
Market share	21.17%	7.53%	28.7%
Revenue	TK 4,942.3cr (2014)	Tk 1,714.8cr (2013-14)	Expected Tk 7,000cr
Profit	Tk 439.6cr (2014)	Incurred loss	Users will not see change in numbers in 3 years
Licence awarded	1997-Aktel 2010-Rebranded as Robi	2005-Warid 2010-Airtel acquired it	

PROPOSED SHAREHOLDING OF ROBI in %

AXIATA — 68.7
AIRTEL — 25
DOCOMO — 6.3

SOURCE: AXIATA

Axiata is one of the leading telecommunications groups in Asia with approximately 320 million subscribers in ten countries.

Their vision is to be a New Generation Digital Champion by 2020, Axiata pieces together the best in the region in terms of innovation, connectivity and talent. With a diverse portfolio in mobile network, communications infrastructure and digital services, Axiata, through their operating companies, offers a range of innovative telecommunications products and services.

Axiata has controlling interests in six mobile operators under the brand names of 'Celcom' in Malaysia, 'XL' in Indonesia, 'Dialog' in Sri Lanka, 'Robi' in Bangladesh, 'Smart' in Cambodia and 'Ncell' in Nepal, with strategic interests in 'Idea' in India and 'M1' in Singapore.

'edotco', is a new business venture by Axiata Group which is an infrastructure company and operates in five countries to deliver telecommunications infrastructure services, operates and manages a regional portfolio of over 25,000 towers. It aims to be one of the top regional tower companies and is committed to responsible and sustainable business operations.

In 2012, Axiata established 'Axiata Digital' to capture the rapid growth in Internet-based businesses. Over the years, Axiata Digital has built a portfolio of 29 digital brands including three subsidiaries and seven joint ventures, servicing growing demands in mobile money, mobile advertising, e-commerce, entertainment and education.

NTT DOCOMO, Japan's biggest telecommunications organization, gives imaginative, helpful and secure portable services that empower clients to acknowledge more quick and smart lives. The organization serves more than 73 million clients in Japan by means of cutting edge remote systems, including an across the country LTE system and one of the world's most dynamic LTE-Advanced systems. DOCOMO is a world-leading developer of 5G networks, which it plans to deploy in the 2020s by leveraging network function virtualization (NFV) and other technologies.

DOCOMO is additionally driving development in NFC framework and services, rising IT arrangements and numerous other portable related activities.

Outside Japan, the organization gives specialized and operational aptitude to portable administrators and other accomplice organizations, and contributes to the global standardization of new mobile technologies.

Bharti Airtel Limited is a leading global telecommunications company with operations in 20 countries across Asia and Africa. Headquartered in New Delhi, India, the company ranks amongst the top 4 mobile service providers globally in terms of subscribers. In India, the company's product offerings include 2G, 3G and 4G wireless services, mobile commerce, fixed line services, high speed DSL broadband, IPTV, DTH, enterprise services including national & international long distance services to carriers. In the rest of the geographies, it offers 2G, 3G wireless services and mobile commerce. Bharti Airtel had over 307 million customers across its operations at the end of November 2014.

Vision

The vision of Robi is **"To be a leader service provider in Telecommunication sector in Bangladesh."**

Mission

The mission statement is the ambition for future, to set a common direction for new brand, a framework for all strategic planning. Likewise, Robi's mission is to empower their customers. They claim that**,**

"We are there for you, where you want and in the way you want, in order to help you develop, grow and make the most of your lives through our services."

The Three Principles and Purpose of Robi Axiata Limited:

The three guiding principles and purpose stated below are at the heart of Robi Axiata Limited, which are followed with all due diligence.

Uncompromising Integrity

Customer at the Center

I Can, I Will
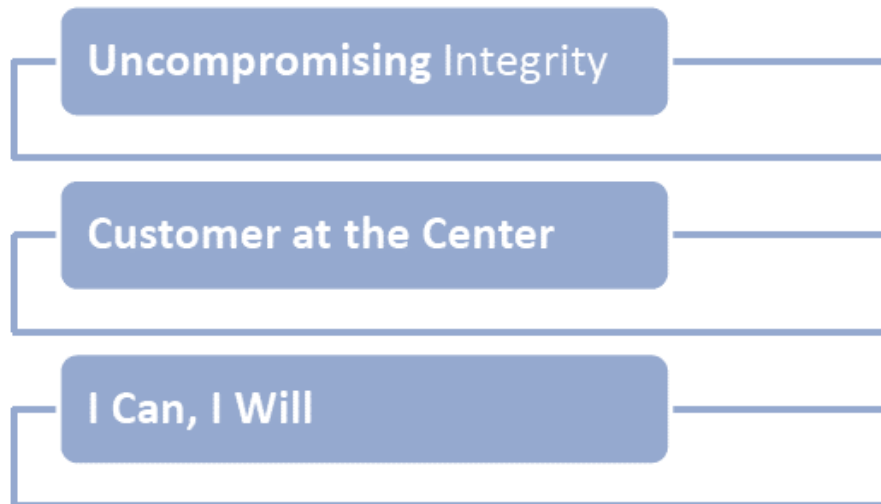
Uncompromising Integrity

Robi intends to licitly, ethically and morally perform its actions correctly while ascertaining fairness and veracity. It intends to listen, seek to understand its stakeholders and encourage open dialogue to communicate in a better manner. It tends to be passionate about their core principles whilst treating others with value and respect. Moreover, Robi intends to be held accountable for all its actions towards its stakeholders and the community, and believes in correcting its mistakes and learning from them.

Customer at the Center

Being customer-centric is a core philosophy at Robi, delivering to customers in terms of value, quality and satisfaction. Robi intends to create a worthwhile customer experience at every point of its operation, be it in sale or post-sale, with emphasis on simplicity as its guiding route to provide such dedicated services. It further intends to provide innovative solutions in the most ethical manner in every aspect of its work whilst striving to be better than competitors in achieving the goals and keeping their customers happy.

I Can, I Will

In its last guiding principle and purpose, Robi accentuates on putting relentless effort towards engendering the desired outcome by seizing and executing opportunities at the right time. It intends to surpass its scope to strive for and achieve excellence by doing what it takes to distribute desired results without waiting for delegation. Lastly, it wants to go the extra miles to ascertain prosperity of its desired goals, to make them attainable.

Management Structure:

The management hierarchy of Robi Axiata Limited is a tall structure. The management is led by the Managing Director & Chief Executive Officer, Mr. Mahtab Uddin Ahmed who is the first locally appointed CEO of any multinational telecom company in Bangladesh as of yet.

Below the CEO are the Chief Operating Officer (COO), Chief Technological Officer (CTO), Chief Corporate and People Officer (CCPO) and Chief Financial Officer (CFO).
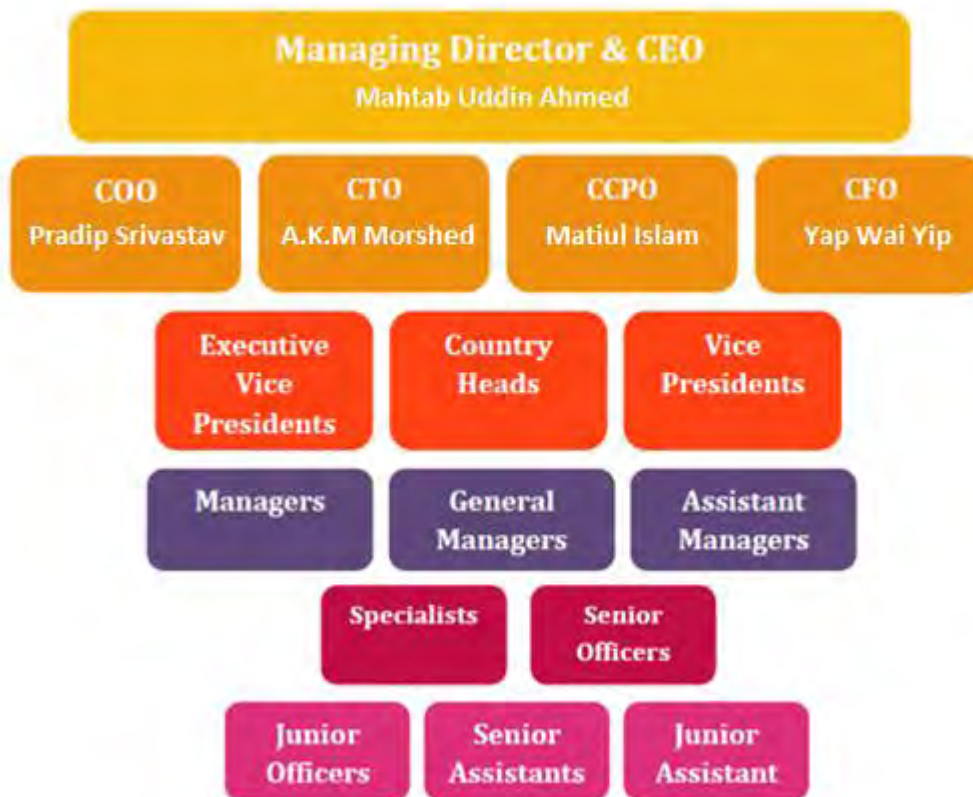
Every department has a Vice President and Executive Vice President. They are reported directly by the General Managers or Line Managers of each team. The managers and assistant managers' report to the line managers. Below the managers are the specialists and executives. The entry level positions are of Junior Officers and Assistants.

Divisions:

Each division has several departments. These departments are further branched out into different teams with individuals who specialize in those sectors. All the divisions work individually and contribute equally towards the business process of Robi Axiata Limited. These are nine divisions in Robi, and each has several department beneath it. As I was a part of the Finance Division, in Channel Operation team under FAMR department, my access was limited till the finance division.
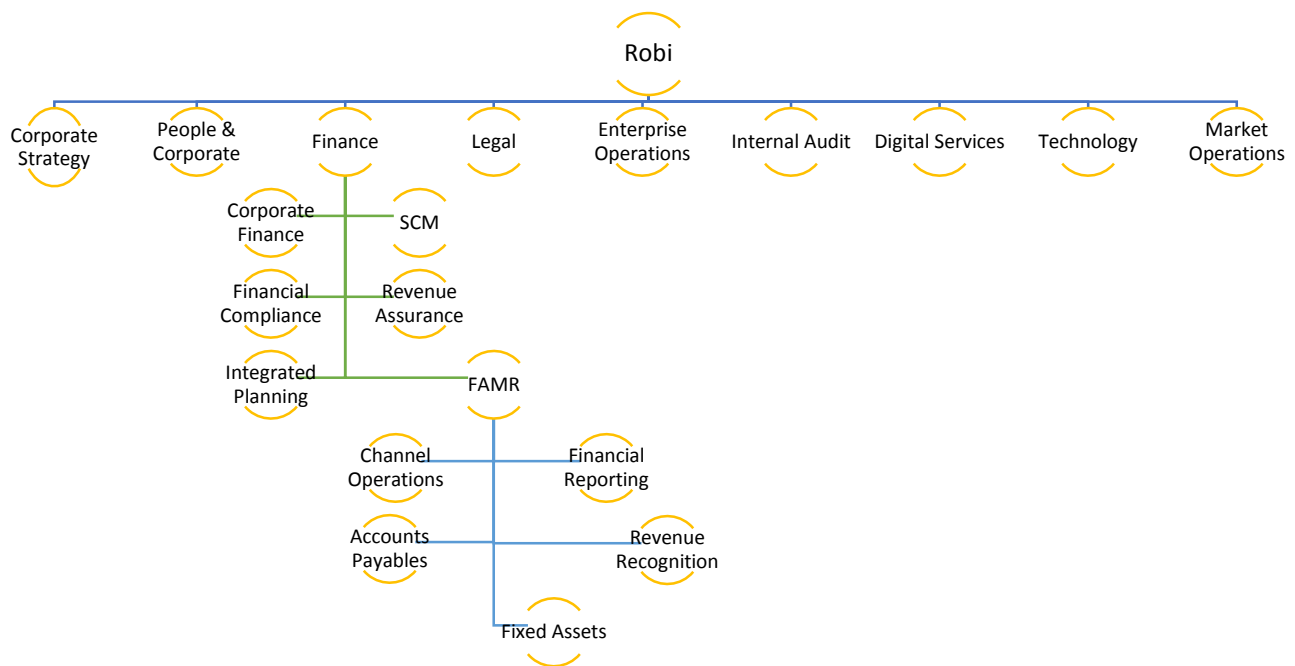
The Divisional Chart of Robi Axiata Limited

Products and Services:

Robi Axiata is a telecom service providing company in Bangladesh. Their products ranges are divided into two categories

- Personal
- Corporate

Personal Packages:

Personal usage products include sim cards and connections for individuals. As Robi has merged with Airtel, they offer both the products. Robi starts 018XXXXXXXX and airtel starts with 016XXXXXXXX. There are two categories of connections available, Pre-paid and Post-paid connections. Currently Robi is offering two packages for their new personal prepaid connections

Regular Package

Nur package

Airtel prepaid connections
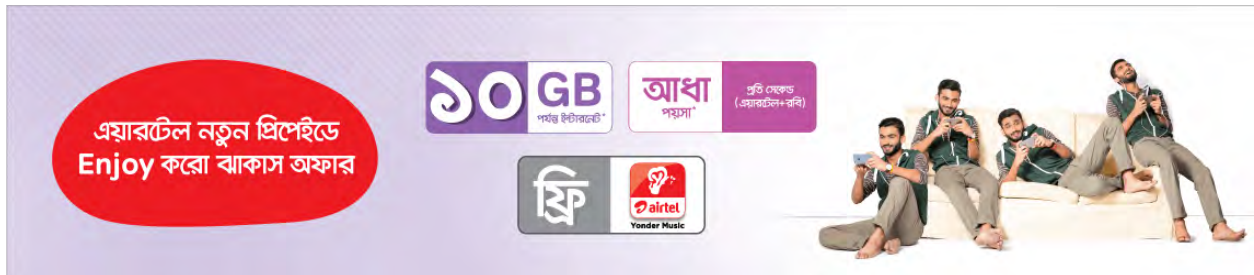
For new postpaid connections there is only package available for both Robi and Airtel, but under that there are a lot of bundle offers available. Previously Airtel had their own post-paid network but after their merger with Robi, they have merged their connections as well.

Corporate Packages:

The corporate packages for both Robi and Airtel provide extra facilities for the corporate users, with higher pulse rate and low call rates per second, also with high speed internet plans. The corporate packages also provide facilities of International roaming with very affordable tariff. Usually the corporate connections are provided to business organizations and they are also given the option to choose their number sequence.

Vehicle and Mobile Tracking Services:

Robi and Airtel both provide vehicle tracking solutions for their customers. These solutions include a GPS tracker and a new connection. The tracker can be fit in any vehicle, and it will provide real time tracking solutions. The user will be able to control the vehicle ignition and speed limit using the tracker.

Same as the vehicle tracking solution, Mobile tracking solutions are also provided by Robi and Airtel.

Online Ticketing Server:

Robi provides a lot of Value Added Services to their customers. Robi gives the opportunity to purchase Bangladesh Railway and Bus tickets online. Also they provide facilities to purchase movie tickets and cricket match tickets online for their customers. For these services Robi has signed an agreement with BDtickets.com.

Online Recharge Facilities:

As this is the age of digitalization, both Robi and Airtel have provided the facility of online mobile recharge or top up using debit/credit cards or bkash accounts of the users. This facility is usually provided for pre-paid users to recharge their accounts.

Robi Cash:

Robi also encourages to lower the usage of papers, and so they have come up with Robi Cash, which is similar to bkash and can be used as a substitute to physical cash. Using Robi Cash and Robi Wallet, the users are also able to pay utility bills such as electricity and water bills. Apart from these facilities, the users can also pay for their purchases at super stores using Robi Cash.

Chapter 2

Origin of the report:

This study has been conducted on the finance department of Robi Axiata Limited, which is one of the leading telecom companies in Bangladesh and also a part of one of Asia's largest telecom group, Axiata Group. Moreover this report contributes towards the internship program which is a requirement to obtain the Bachelors of Business Administration Degree from BRAC University. I was selected for this position after going through a group assessment. I was appointed for 12 weeks as an intern in the FAMR (Financial Accounting and Management Reporting) division of the Finance Department of Robi Axiata Limited.

Objective of the report:

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

The report also emphasizes on the usage of SAP software in the overall accounting process of the company and helps to provide valued information on the different branches of SAP and how it helps to ease up the reporting procedure for a company. Further focus has been given on how the FAMR division reports to the Chief Financial Officer (CFO) and management team.

Scope of the research:

SAP software plays a vital role in the accounting process, and this project has helped me to enhance my knowledge on the software and process. The report emphasizes mainly on the overall process of SAP, and how the application helps to ease down the traditional book keeping techniques of accounting in organizations.

Methodology:

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

Sources of Primary data:

- Face to face interviews with the employees of Finance Department of Robi Axiata Ltd.
- Observation at work and hands on experience with the software

Sources of Secondary data:

- Online journals
- Company website
- Previous company reports
- SAP manuals and handbooks

Limitation of the research:

The main limitation of the research was the lack of access to detailed information. As the finance department has many branches, the access to all financial information of the company was restricted, especially to an intern. As Robi is not a public limited company, therefore its financial statements are not published publicly, and the employees maintain them very confidentially.

Chapter 3 Project Part

SAP Application:

SAP stands for Systems Applications and Products in data processing. SAP falls under ERP (Enterprise Resource Planning), which helps a business to prevent from incurring stock out losses and helps the management to keep track of all their asset and inventories.

Systems Applications and Products (SAP) was founded in June, 1972 and since then, many SAP ERP operations modules has emerged that are designed focusing on various different processes including SAP ERP sales and service, sales and distribution, customer relationship, financial management, business intelligence and more.

- SAP Financial Accounting (FI)
- SAP Controlling (CO)
- SAP Sales and Distribution (SD)
- SAP Production Planning (PP)
- SAP Materials Management (MM)
- SAP Quality Management (QM)
- SAP Human Capital Management (HCM)

SAP Financial Accounting (FI)

SAP FI module deals in managing financial transactions within enterprises. This financial accounting module helps employees to manage data involved in any financial and business transactions in a unified system. This module functions very well for reporting requirements. The SAP FI module is very flexible and functions well in any type of economic situation without taking in consideration the size of the organization. SAP implementation helps in consolidating data for diverse business transactions and legal requirements. Financial Accounting module helps an organization to realize their current financial position in the market by judging their financial statements. Financial Accounting includes a wide range of financial processes starting from general journals, ledgers, reconciliation statements, income statement and statement of financial positions.

Each module has some sub modules which help to accumulate the overall data. The sub modules for FI are:

- General Ledger
- Accounts Payable
- Accounts Receivable
- Bank and Cash Management
- Budgeting and Monitoring
- Withholding tax
- Asset Accounting
- Treasury Management

SAP Controlling (CO)

SAP CO module is another essential SAP module offered to ventures. The controlling module supports in the process works of planning, reporting and monitoring operations of businesses. It includes techniques to see and arrange costs that are required for monetary announcing. Controlling module causes an organization to design, track, perform and report about expenses. Controlling incorporates overseeing and designing expert information that spreads cost components, cost focuses, benefit focuses, inside requests, and useful territories. The controlling module is for the most part utilized by managers and higher level officers to analyze the current operations scenario

Sub Modules:

- Product Costing
- Profitability Analysis
- Cost Center Accounting
- Profit Center Accounting

SAP Sales and Distribution (SD)

SAP SD modules deal in managing all transactions ranging from enquiries, proposals, quotations, pricing and more. The sales and distribution module helps greatly in inventory control and management. SAP SD module consists of master data, system configuration and transactions. Some of the sub-components of SAP SD module are: master data, sales support, sales, delivery of

products etc. The Sales module is mainly used by the selling department and also by the channel operations department as they deal with the disbursement of products to the retailers.

Sub Modules:

- Sales order processing and monitoring
- Bill/Invoice generation
- Credit Management
- Pricing and Discounts

SAP Production Planning (PP)

SAP PP module is another vital module that incorporates programming outlined particularly for production planning and administration. This module likewise comprises of ace information, framework design and exchanges keeping in mind the end goal to fulfill design methodology for planning. SAP PP module converges with the business module information and gives data in deals and operations arranging, circulation asset arranging, item cost arranging etc. while working towards planning administration in ventures.

Sub Modules:

- Production order processing
- Demand Management
- Information System

SAP Materials Management (MM)

SAP MM module as the term suggests manages materials required, processed and produced in enterprises. Different types of procurement processes are managed with this system. Some of the popular sub-components in SAP MM module are vendor master data, consumption based planning, purchasing, inventory management, invoice verification etc.

- Purchasing
- Inventory Management
- Vendor Evaluation
- Invoice verification

SAP Quality Management (QM)

SAP QM module helps in management of quality in productions across processes in an organization. This quality management module helps an organization to accelerate their business by adopting a structured and functional way of managing quality in different processes. SAP QM module collaborates in procurement and sales, production, planning, inspection, notification, control, audit management and so on.

Sub Modules:

- Incoming inspection
- Quality reports

SAP Human Capital Management (HCM)

SAP HCM module improves the work procedure and information administration inside HR division of endeavors. From enlisting a man to assessing one's execution, overseeing advancements, pay, taking care of finance and other related exercises of a HR is prepared utilizing this module.

Sub modules:

- Recruitment time management
- Payroll Benefits Compensation
- Personnel Administration
- Organizational Management

These are the different modules available in SAP, however not all divisions of Robi use the same module. The access of the modules are strictly limited according to the work of the specific department. One of the reasons behind this to ensure that there are no loopholes in maintaining the accuracy of these data. Even though Robi employees maintain a very high standard of ethics in the workplace, the management does not compromise with the security of these confidential data.

SAP usage in Robi Axiata Limited:

In Robi Axiata Ltd, SAP is used to manage all its operations starting from procurement to disbursement. The application allows minimum access to all departments, and only gives authorization for certain channels of the SAP application depending on the department.

The finance department uses SAP FI (Financial Accounting) module to reconcile its daily operations and prepare its monthly financial statements.

The Sap FI structure consists of the General Ledger, Sub Ledger, Reconciliation Ledger and Direct ledger. All these are directly connected with the financial statements of the company which are the Profit and Loss Account (Income Statement) and the Balance Sheet (Statement of financial position).
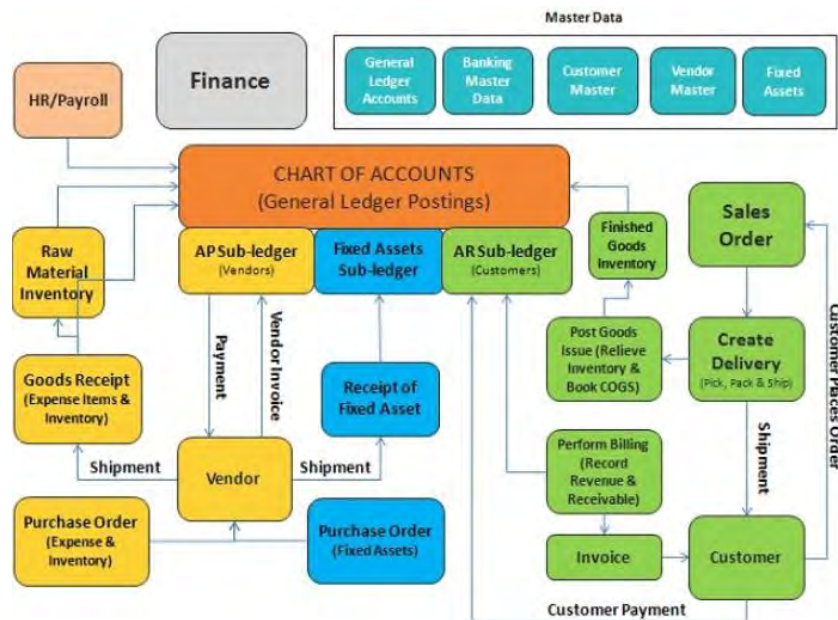
In my respective department, which was the channel operations and maintaining accounts receivables, our access to within the SAP was limited to the releasing of products and disbursing commission to the retailers. And at the end of the month we had to prepare the General Ledger and reconcile all the payments received throughout the month and match it with the amount of products released.

As the above process shows all sales orders and purchase orders are first processed in the sub ledgers and from there they are transferred to the general ledger. There are 3 types of sub ledgers in the process

- Accounts Payable Sub Ledger
- Accounts Receivable Sub Ledger
- Fixed Assets Sub Ledger

Accounts Payable

Accounts payable sub ledger records all the pending payments, which are owed by organizations and individual vendors from Robi Axiata. All the purchases of raw materials and inventory are recorded here with the details of their vendors and purchase orders. The accounts payables also include other utility expenses and working capital expenses such as rent, salary, sundry expenses etc. At the end of the month when all the payables are matched with the amount of purchases incurred, the final balance is transferred to the general ledger.

Accounts Receivables

Accounts receivables sub ledger records all the due amounts that Robi owes from outside parties. These include the payments of SME purchases of mobile phones, Post-paid bills and payment for services rendered by Robi to other parties. The channel operations team deals with the accounts receivables, the retailers have to make the payments to the banks before they get hold of their products. The sales orders are issued by the District Sales Officers and Territory managers and sent to the channel operations team. From there the payments are matched with the bank transactions, and after all payments have been received, the products are released from the inventory.

Fixed Asset

The fixed asset sub ledgers directly recorded all the purchase of fixed assets by Robi Axiata Ltd. All the purchase amounts would directly be entered into the sub ledger and from there to the general ledger. The fixed assets included all long term assets such as office fixtures, furniture, computers and accessories, radio towers, vehicles etc.

Job Responsibilities:

SME Collections Recording:

I was appointed under the channel operations division of FAMR department and my responsibilities included mostly to reconcile the payments of accounts receivables.

- Firstly I had to sort out all the advanced cheques of SME Device Sales, and input all of them into an excel file, sorting them out using their Date, Bank Name, Lot numbers and SBM Numbers.

- The cheques which were due on the current month had to to posted in to another format according to their dates of deposit. SME payments were paid into two specific banks only, Eastern Bank and One Bank. For each deposit date no more than 50 cheques could be sent to the banks. The cheques had to be sealed with the account number and I had to forward them to the banks regularly.

- After all the cheques had been sorted and arranged for payments, I had to prepare a reconciliation file consisting of all the SME Sales for the current year, and check whether all due payment had been received or not.

Sl No:	Account Name:	Bank Name:	Cheque No	Date	Amount	SBM NO	LOT
		Robi Axiata Limited					
		A/C NO:					
				Date:MAY , 2017			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							

Template for Cheques Payments

Bank Statement Update:

Another responsibility was to regularly prepare Bank Statements and update them every hour to check for all the payments made by retailers. Robi follows strict policies that no products will be released before receiving the payments, so unless all payments were received the products would not be released. The products included Sim Cards, Easy Load Amounts, Scratch Cards and Talk time packages. Every hour I had to prepare an update of the bank statements and forward it to my team and the different DSO (District Sales Officers) throughout Bangladesh.
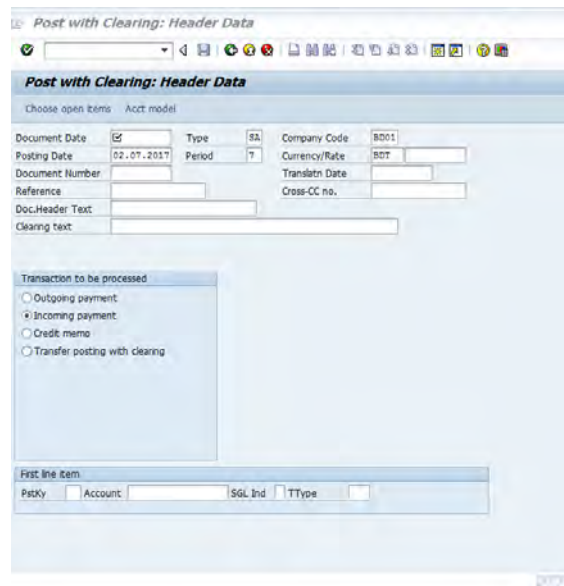
	A	B	C	D	E	F	G
1	Trans Date	Post Date	Particulars	Instrument No	Debit Amount	Credit Amount	Balance
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							

AB Bank | Eastern | bank asia | BBL | DBBL | **IBBL** | TB_CD | TBL-SND | MTB | One | Prime | Pubali

Template of Bank Statements

Commissions Recording and Disbursement:

I also had to disburse the commissions of Retailers using the SAP system regularly. I was given the folders which consisted of 3 consisted of 3 types of files, the payments lists, commission lists and z sales. The commission's amount had to be looked up from the z sales file and post them in the SAP System. For payments I had to use "k" and for commission documents "d". After posting all the files using f-04 function in SAP, I had to adjust all the withholding taxes which had to be 10% of the amounts. Only when to difference amount would be 0, the system would accept the input.

The SAP Input process
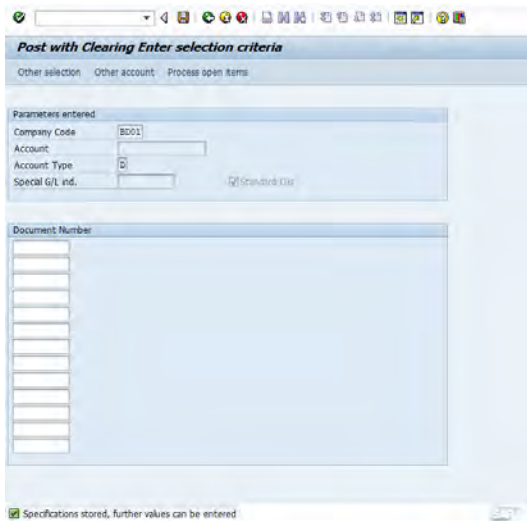
The f-04 function in SAP for inputting commission files

The "d" function for Sap document numbers   The "k" function for payments

Post with Clearing Process open items

Docume...	D	Docume...	P	B...	D...	BDT Gross	Withholding Tax	CashDiscount	Cas...
1900039619	KR	18.07.2017	31		28-	208,593.76-	20,859.38-		
1900039620	KR	18.07.2017	31		28-	212,023.78-	21,202.38-		
1900039621	KR	18.07.2017	31		28-	209,332.76-	20,933.28-		
1900039622	KR	18.07.2017	31		28-	85,358.24-	8,535.83-		
1900039623	KR	18.07.2017	31		28-	167,624.40-	16,762.44-		
1900039624	KR	18.07.2017	31		28-	32,394.40-	3,239.44-		
1900039625	KR	18.07.2017	31		28-	48,902.04-	4,890.00-		
1900039626	KR	18.07.2017	31		28-	17,301.93-	1,730.20-		
1900039627	KR	18.07.2017	31		28-	103,706.96-	10,370.70-		

Processing Status

Number of items	110	Amount entered	0.00
Display from item	21	Assigned	0.00
Reason code		Difference postings	
Withholding tax	1,120,856.63-		
Display in clearing currency		Not assigned	0.00

Unless the difference amount equals to 0, the system will not accept the file

After these files were posted in the system, the commission now had to be transferred to the retailer's accounts and this was done using the vf04 function in SAP. The file names had to be posted and the system would match it with the previous procedure and transfer their respective commissions. The retailer commission amounts varied from Tk.2 to even Tk.2,000,000 (Twenty lacs)

The "vf04" function for disbursing commission to retailers

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Bank Allocation:

Another important responsibility of my job was to match the bank statement transactions with the requisition files, to cross check all the payments and also allocate the payments with the respected user who had disbursed the products based on those payments. These were monthly statements of all the banks, which had to be edited and matched.

	Post Date	Particulars	Instrument No	Debit Amount	Credit Amount	Balance	Branch Name	Customer Name	Customer Code	User

Sheet tabs: Summary | AB Bank | bank asia | BBL | City | DBBL | EBL | **IBBL** | MTB | Mercantile | NBL | NCCBL | One | Prime | Pubali | UCB-Coll ...

Template of the Bank Allocation File

Preparing summary of all bank reconciliation statements:

Every month the finance department has to match the general ledger balances with the actual bank statement balance. This process is known as the reconciliation process. The general ledger balances are matched against the actual balances and if there are any differences, they have to be adjusted before progressing to the next process of revenue recognition.

My duty was to input the general ledger balances and the bank statement balances, to spot out any differences between them.

Seri	GL Code	Bank Name	A/C Type	A/C No.	Prepared By	Balance as per Bank	Balance as per Bank Book	Delta/Adj required	Remarks
		Robi Axiata Limited							
		Bank Reconciliation Summary							
		As at 30 June, 2017							
1	50921602	Islami Bank Bangladesh Ltd.	STD			11,111.00	9,999.00	1,112	
2	50930053	AB Bank Ltd.	SND			11,111.00	9,999.00	1,112	
3	50920220	Standard Chartered bank	Collection			11,111.00	9,999.00	1,112	
4	50920260	Standard Chartered Bank	Collection			11,111.00	9,999.00	1,112	
5	50920510	HSBC Bank	Collection			11,111.00	9,999.00	1,112	
6	50920272	Dutch-Bangla Bank	SND			11,111.00	9,999.00	1,112	
7	50920413	EBL_M_Operation	CD			11,111.00	9,999.00	1,112	
8	50920414	EBL_M_Revenue	CD			11,111.00	9,999.00	1,112	
9	50920430	Eastern Bank Limited	STD			11,111.00	9,999.00	1,112	
10	50920810	National Bank	STD			11,111.00	9,999.00	1,112	
11	50921112	Bank Asia Ltd	CD			11,111.00	9,999.00	1,112	
12	50921113	Bank Asia Ltd	CD			11,111.00	9,999.00	1,112	
13	50930041	Trust Bank Limited	CD			11,111.00	9,999.00	1,112	
14	50930042	Trust Bank Limited	SND			11,111.00	9,999.00	1,112	
15	50930031	Mercantile Bank Ltd	CD			11,111.00	9,999.00	1,112	
16	50930032	Mercantile Bank Ltd	SND			11,111.00	9,999.00	1,112	
17	50920020	Citbank, N.A	CD (USD)			11,111.00	9,999.00	1,112	Action taken on 06.07.17
18	50920030	SCB_Dhaka	CD			11,111.00		11,111	
19	50920270	Standard Chartered Bank (Current A/c)	CD			11,111.00	8,888.00	2,223	
20	50920720	Prime Bank	STD			11,111.00	8,888.00	2,223	
21	50921010	United Commercial Bank Limited	CD, Collection			11,111.00	8,888.00	2,223	
22	50920016	Citbank, N.A	CD			11,111.00	8,888.00	2,223	
23	50921111	Commercial Bank of Ceylon	CD			11,111.00	8,888.00	2,223	Action taken on 06.07.17
24	50920210	Standard Chartered Bank,	STD			11,111.00	8,888.00	2,223	
25	50920250-51	Standard Chartered Bank	CD (Operational)					-	

May'17

Template of Reconciliation Statement

Chapter 4
Conclusion & Recommendation:

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 whole process of book keeping for a business. All transactions which required paper work can now be done easily with the help of these softwares, starting from procurements to disbursements. This internship program has given me the opportunity to have a hand on experience with SAP and understand the overall process of the system.

Robi Axiata Limited being one of the top companies in Bangladesh has been able to convert all their accounting procedures from paper based books to software's, mainly SAP. The advantages are endless but the drawbacks also exist. On an overall view, SAP 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 actual and the accuracy of the financial statements is closest to a hundred percent.

Working as an intern in such a reputed organization has been a very great and tutoring experience. The culture has taught be the importance of punctuality and team work. I had to work as a part of the most hardworking team and they made me feel equally important as any other employee. This experience has made me develop by self-confidence and also helped to properly experience the norms of an organization.

Some of the recommendations towards Robi would be, firstly to include their interns as a part of team meetings and discussion in order to provide a clearer picture of the whole process. Apart from this Robi should ensure that the disbursement amounts entered by district officers are thoroughly cross checked before releasing any products, since any sort of inaccuracy would bring a loss for the organization. Apart from these two recommendations I feel that Robi properly maintains all sort of regulations very strictly and their governance policies is the strong backbone towards their successful framework.

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