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RECEIVABLE MANAGEMENT AT VIVO BANGLADESH

Kazi Tanvir Ahamed

This report is submitted to the school of Business and Economics, United International University as a partial requirement for the degree fulfillment of Bachelor of Business Administration

Receivable management at vivo Bangladesh

Submitted to

Dr. James Bakul Sarkar

Professor

School of Business & Economics (SoBE) & Coordinator, BBA in AIS, UIU

Submitted by

Kazi Tanvir Ahamed

ID:1142310007

BBA in AIS

Summer 2026

School of Business and Economics

United International University

Submission Date: 25-07-2026

Letter of Transmittal

23rd July, 2026

Dr. James Bakul Sarkar

Professor

School of Business and Economics (SoBE)

United International University, United City, Madani Avenue, Dhaka-1212

Dear Professor,

As per the completion requirement of the BBA degree, I have completed my internship at Vivo Bangladesh and have prepared an internship report to complete my last course ‘Internship (AIS 4441). The duration of the internship was three months (from December 1,2025 to 28 February,2026). The purpose of this report is to portray the practical experience gained through working in a multinational corporate organization and find the relevance with theoretical academic knowledges. This report also focuses on the business procedures of Vivo in Bangladesh.

As an Executive of Finance and Accounts department of Vivo, I had the opportunity to experience the corporate finance culture. As on this report, the information provided is based on my observations and experiences. So, it may still leave some room for scrutiny from your end which I will gladly appreciate.

Kind regards,

Kazi Tanvir Ahamed

1142310007

BBA-AIS, UIU

Certification of similarity Index

Declaration of the student

I, Kazi Tanvir Ahamed, hereby declare that this report titled “Receivable Management of Vivo Bangladesh” was prepared by me and it is submitted for grading as part of the completion of my Bachelor of Business Administration in Accounting and Information Systems (BBA-AIS) Degree at United International University.

I have made this report based on my experience and observations gained throughout my internship period and beyond. I have taken the help of few secondary online sources to gather specific solid information, which I have referred at the end of my report. I have also taken the assistance of AI to organize, structure and refine my report in an academic style.

I further clarify that this report has not been submitted anywhere else for any other purpose.

Kazi Tanvir Ahamed

1142310007

BBA-AIS, UIU

Acknowledgement

I would like to express my sincere gratitude to Almighty Allah for giving me the opportunity, patience and strength to successfully complete my internship and this report.

I am deeply grateful to my respected supervisor Dr. James Bakul Sarkar, Professor of SoBE, UIU for his valuable guidance, encouragement and support for not only the internship report preparation but also throughout my academic journey.

I would express my heartfelt thanks to Vivo Bangladesh, specially my finance manager and team leader, who believed in me and gave me the opportunity to work with them. I am very much grateful to my trainer who supervised me and helped me to learn new skills and overcome my challenges during my first corporate journey in a fast-paced finance operation.

I would also like to thank my partners, friends and colleagues for their unconditional support throughout my academic and professional journey.

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Executive Summary

This internship report has been prepared as a partial fulfilment of the requirements of Bachelor of Business Administration in Accounting and Information Systems (BBA-AIS) degree at United International University. The report is based on the experience gained at Vivo Bangladesh during the probationary period as an Executive of Finance and Accounts Department. More specifically in the Receivable Management Team where I had the excellent opportunity to closely work in the customer receivables management of the business in a multi-cultural fast-paced corporate environment.

The report begins with the Overview and history of Vivo Bangladesh and follows with the market trend and growth with their diverse customer mix and specified product mix. This report also reflects an overview of how Vivo Bangladesh operates with their decentralized divisions and manages to control centrally through centralized ERP systems. Diving deep into the functions, this report shows my roles and responsibilities within the Receivable Team and significance of the duties performed during the probationary period.

This report shows the correlation of academic knowledge to practical work and how it can be used into real life corporate finance operations. Academic knowledge with hands on experience can strengthen the core skills and competencies to grow a sustainable career.

Finally, this report ends with a few recommendations to further improve the work procedures which eventually can lead to operational efficiency and bring positive outcomes for the company, industry and individuals.

Contents

CHAPTER I: INTRODUCTION

Internship is an important element of the Bachelor of Business Administration (BBA) program. It is designed to fill the gap between academic learning and practical work experience. Students get the opportunity to apply their academic theoretical knowledge in a real corporate environment. Students are able to gain essential skills such as leadership and communication skills, plus teamwork and critical thinking abilities. Additionally, they develop an understanding of organizational behavior, operations, and business in general, which are crucial for their professional growth.

Finance and Accounts is a significant function of any corporate organization. In today's world, organization need to have effective financial management, internal controls, accurate reporting and efficient management of financial records to support informed decision making. Therefore, practical exposure to finance and accounting operations enables students to understand how financial theories are translated into business practices through the use of accounting standards, enterprise resource planning (ERP) systems, and organizational policies.

The internship report has been prepared based on the practical experience gained while working as an Executive in the Finance & Accounts Department of Vivo Bangladesh. During the period, I was assigned to the Receivable Management team where I had to maintain responsibilities including customer receivable management, bank deposit verification, sales order processing, account reconciliation, ERP system operations, and maintaining financial records. The internship provided valuable insights into financial operations, internal control mechanism, ERP based accounting processes, and coordinating among multiple business functions.

This report also analyzes Vivo Bangladesh's business operations, the smartphone industry in Bangladesh, and practical application of accounting and financial management concepts learned through the BBA AIS program. It highlights challenges faced during the internship, key professional competencies developed, and recommendations for improving departmental efficiency.

I.1 Background of the Report

The internship program is mandatory for the students of the School of Business and Economics pursuing a Bachelor's of Business Administration at United International University. This internship allowed me to put classroom knowledge into real-world practice and build skills needed in the business field. My experience at vivo Bangladesh fulfilled the BBA program's internship requirement.

The report discusses the key areas of operation of the internship undertaken at the Finance and Accounting Department of Vivo Bangladesh. The internship was focused on the work done in the Receivable Management Unit. I performed several tasks, including verifying payments received from customers, processing sales orders, clearing bank payments and receivables, following up on overdue accounts, recording information in Oracle ERP and K3 ERP, and adjusting discounts in finance.

Working in a multinational company was a great opportunity for me to learn about the financial operations of a successful business brand both locally and internationally. For instance, through the internship, I acquired knowledge about the role of finances in supporting the sales and delivery departments in relation to the accounting records. In addition, it was significant for me to learn how to operate the Oracle ERP and K3 ERP software to record financial transactions and track discounts.

This paper seeks to document the overall organization and the industry in which the company operates, elaborate on the scope of work I undertook, critically review the application of my theoretical knowledge, and discuss the new skills and lessons learned in the course of the internship. Therefore, the report will highlight how the theoretical competencies were applied to address several financial issues in the organizations while also meeting the company's objectives.

1. Objectives of the Report

The primary objective of the report is to provide an overview of the practical experience gained during the internship period at Vivo Bangladesh within the boundary of Finance and Accounts Executive role. This report also aims to portray the integration of academic knowledges into practical experience in a corporate finance environment.

Specific Objectives:

- Provide an overview of Vivo Bangladesh and its operation within the smartphone industry in Bangladesh.
- Analyze the function and structure of Finance & Accounts department in a multinational organization.
- Describe the duties and responsibilities handled during the internship period.
- Evaluate the professional skills, competencies and experience gained throughout the internship period.
- Identifies challenges faced and adoption measures taken during the internship period.
- Recommend feasible measures to improve departmental functions efficiently and effectively
- Fulfill the academic requirement of Bachelors of Business and Administration (BBA) degree.

I.1 Scope and limitations of the Report

Despite an effort to make a comprehensive report, several limitations were encountered in preparing the report.

- Due to confidentiality policies of Vivo Bangladesh, access to sensitive financial data, internal reports, and strategic information was restricted.
- As the internship experience was gained from the Finance and Accounts department, the report limits to illustrate the overall picture of the organizational culture.
- Time constraints associated with the internship period limited the gain of in-depth experience to all financial functions.
- The findings and observations shown in this report are based on personal experience throughout the internship period and may not represent every aspect of Vivo Bangladesh's overall financial operation.

However, these limitations do not significantly affect the overall quality or credibility of the report as the analysis is based on authentic workplace experiences supported by relevant academic concepts.

CHAPTER II: COMPANY AND INDUSTRY PREVIEW

2.1 Company Analysis

Overview and history

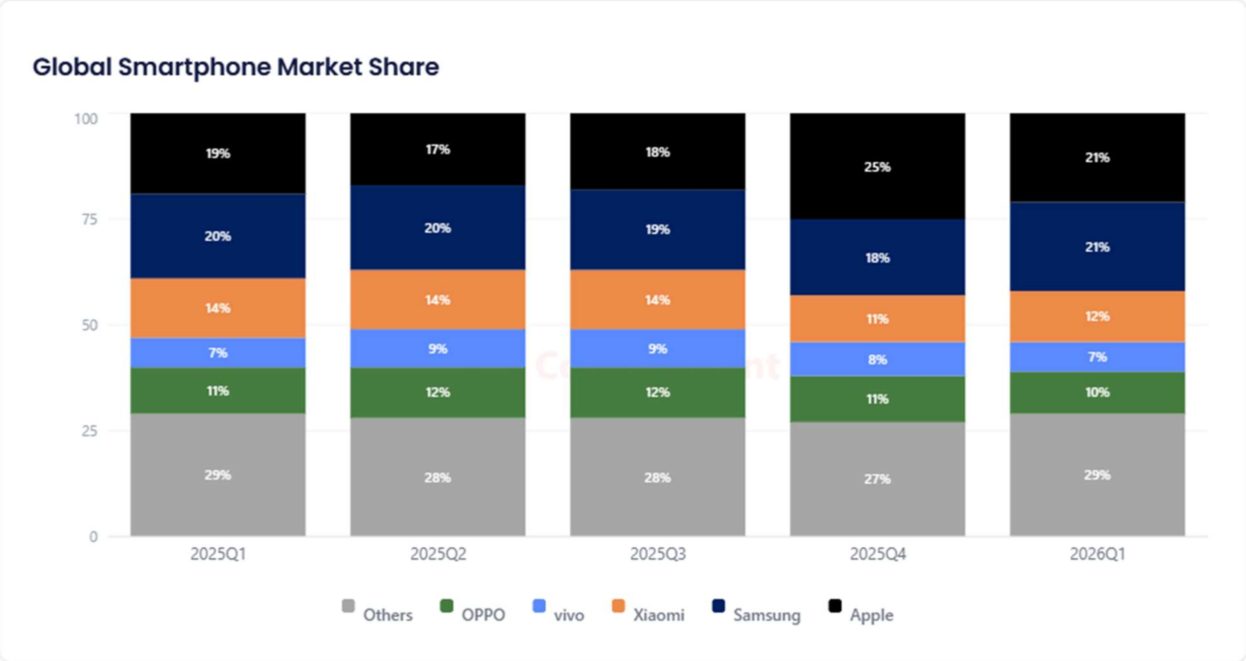
Vivo Mobile Communication Co., Ltd. is a globally recognized smartphone manufacturer, commonly known as Vivo. It is headquartered in Dongguan, Guangdong Province, China. Since its founding in 2009, Vivo has expanded its global market, serving over 400 million users with its mobile products and services in over 80 countries and regions. Vivo operates with over 40,000 employees and maintains 10 major R&D centers, producing nearly 200 million smartphones annually. The company operates under BBK Electronics Corporation, one of the world's largest consumer electronics groups, which also owns brands such as OPPO, OnePlus, iQOO, and Realme.

In 2017, Vivo entered the smartphone market in Taiwan, Hong Kong, Macau, Russia, Brunei, Cambodia, Laos, Sri Lanka, Bangladesh, and Nepal, Vietnam. Vivo has continuously invested in Research & Development since it’s inception which enabled the company to introduce advanced technologies such as in-display fingerprint scanning, high resolution camera performance, fast-charging solutions and AI-powered smartphone features.

In 2017, Vivo officially entered Bangladesh with an objective of providing innovative smartphones to meet the demand of Bangladeshi Consumers. Vivo build their factory in Narayanganj where they assemble vivo phones. It is producing 1million handset every year. The corporate head office of Vivo Bangladesh is located in Tejgaon Industrial Area of Dhaka. The company has established itself as one of the prominent smartphone brands since its inception; through an extensive dealer network, nation-wide after sales service centers, strong distribution capabilities, and strategic marketing initiatives. In an era defined by connectivity, vivo is dedicated to bridging the digital divide and ensuring technology becomes a tool for empowerment.

Trend and growth

Vivo's growth is driven by "More Local, More Global" strategy which has positioned Vivo among the top 5 global smartphone brands. The brand excels through the partnership with ZEISS which focuses on imaging-led innovation. Vivo is also making strong offline retail footprint in key emerging markets like India, Pakistan and Bangladesh.

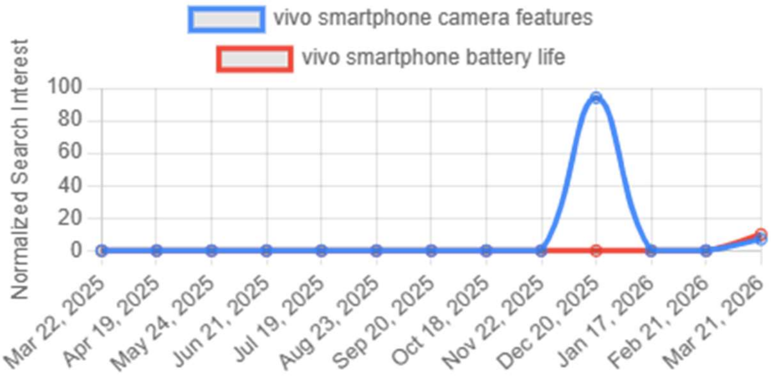


Here are the key growth drivers for Vivo:

South-Asian Market Dominance: In the Indian market for smartphones, Vivo is the company that sells the most devices. It is the leader because it holds a large portion of the market in 2025 and 2026.

Premiumization: Vivo changed its position from a brand that sells basic phones to one that sells expensive devices like the X-series. To do this Vivo builds phones that people use for high quality photography - those devices are equipped with periscope zooms and imaging chips that the company designs itself. Due to those features, the brand competes in the highest price categories

Youthfulness: The Vivo V and S Series target the millennial and Generation Z consumers, offering ultra-light devices with gradient 'atmosphere' color design and AI-based selfie cameras.



Local production and international sales: The company has been actively developing overseas markets (the company has launched abroad at the Mobile World Congress trade show in Barcelona). At the same time, Vivo has implemented a policy of localization to mitigate the risks of volatile exchange rates and import duties.

Customer mix

Vivo primarily focus on Gen Z and Millennials who are seeking camera-centric technology and premium designs at mid-range to upper-mid-range prices. Their target audience values smart features in budget range, better camera performance and durable battery life.

Vivo's customer segments fall into:

1. **Gen Z & Millennials:** Who want high-quality portrait photography, aesthetic designs, and smooth gaming/multimedia performance. The V Series and Y Series are the main choices for them.

2. **Tech-Enthusiasts & Creators:** With recent uprising of Content Creators, a particular demand has risen of featured phones. Vivo has identified that segment and customized their product line based on such enthusiasts and creators.

3. **Value-Seekers:** Some customers truly prioritize inherent values a device provide rather than its look only. Vivo has also valued such customers and came up with a product line that offers durability, long battery life, and affordability for daily, reliable performance

In Bangladesh, Vivo focuses heavily on localizing its customer care, offering dedicated after-sales facilities such as Service Day and priority care for premium device owners

Product/service mix

Vivo's product mix has been developed prioritizing its customer segments with different price points and consumer needs. They also produce wearables like smart watches and accessories like RIRO Pad, earbuds, power bank etc. Their core phone lineup includes the flagship X Series (premium photography/innovative folding), the mid-range V Series (sleek designs/portrait cameras), and the entry-to-budget Y Series.

X Series (Premium): Designed for photography enthusiasts and tech-savvy users, co-engineered with ZEISS for high-end optics. Models include the X300 and X200 series.

V Series (Mid-Range): The backbone of their global offering, focusing on portrait photography and trendy aesthetics. Current models like the V70 and V60 series.

Y Series (Budget/Entry): Built for the mass market and first-time smartphone buyers, prioritizing large batteries and reliable daily performance. Models like the Y31D, Y500 and Y05 has been dominating the market.

IoT & Wearables: Includes smartwatches (e.g., Watch GT) and wireless earbuds to build a connected ecosystem.

Operations

Vivo Bangladesh operates in a very structured way. From the factory warehouse to the customer, the process is quite optimized and centrally maintained from the Head Office. The whole operation is divided area wise. Dhaka Area is divided into 3 major divisions, South Division (SD), Central Division (CD), North Division (ND). Outside of Dhaka, the programs are divided into MYM&SYL (Mymensingh & Sylhet), CM&CA (Cumilla-Chittagong), RR&RI (Rangpur-Rajshahi), BL&KH (Barishal-Khulna). Each area has their individual operational segments and office and employees.

Segmentation helped Vivo to improve the overall operational efficiency of the business and decision-making process. Marketing, Branding are centrally programmed and maintained. Training programs are arranged frequently in Head office where area employees participate to enrich their skills on new products or systems.

SWOT analysis

Vivo’s competition is intense. Competing with giants like Samsung, Apple, Huawei etc. needs global level expertise. But not everything comes from analyzing others, understanding self-worth is the most important factor to focus on. Vivo need to hold on it’s strengths, improve the weakness, grab the opportunities to expand and be aware of the threats that can cripple it down

Strength:

- ZEISS Imaging partnership
- Global Sponsorship Halo (FIFA, UEFA)
- Local Assembly Flywheel (since 2017)
- ERP operations

Weaknesses:

- Consumers perception as budget brand
- Reliance on external chip suppliers

Opportunities:

- IoT wearables and premium X series market
- Targeting Gen-Z content creators
- Re-anchor brand perception to Premium Lifestyle

Threats:

- Aggressive Competitor Price war
- Geopolitical supply chain risks
- Market saturation

CHAPTER III: INTERNSHIP EXPERIECNE

3.1 Position, duties, and responsibilities

I worked as an Executive in the Finance and Accounts department of Vivo Bangladesh under the Receivable management team. The team is responsible for ensuring effective management of customer receivables, maintaining financial transactions, verifying customer payments and supporting the organization's sales operations through accurate financial processing.

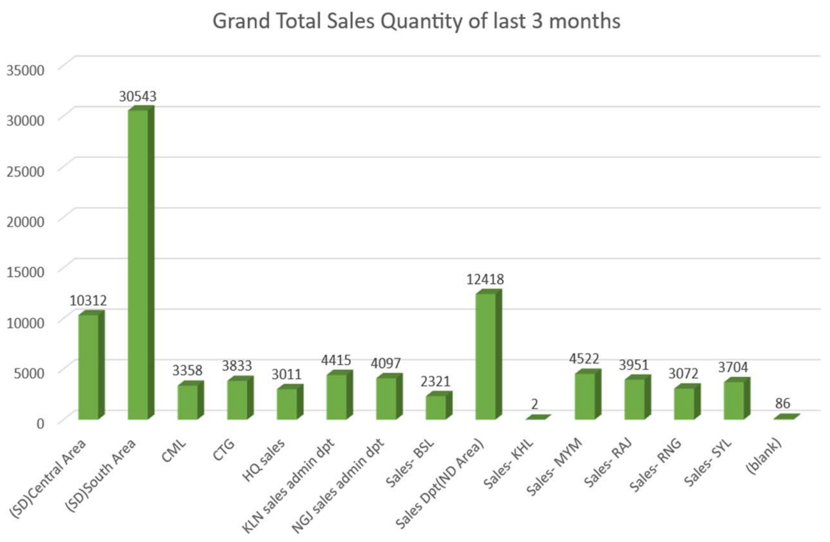
My primary responsibility was to monitor South Division (SD) customer receivable transactions and ensure that sales orders are approved only after successful payment verification. I had to coordinate with distributors, channels & sales, warehouse and logistic personnel, and other finance team members to maintain smooth business operations.

My major responsibilities and duties include:

- Managing end-to-end order processing by coordinating with sales teams and aligning orders with available inventory
- Monitoring receivables and collection trends for 40-50 clients to support working capital visibility and operational decision making
- Handling 80–100 transactions daily, ensuring accuracy in payment verification, posting, and approval within strict deadlines
- Maintaining detailed client-wise receivable records, including discounts, dues, and adjustments, supporting effective credit control
- Supporting finance operations through ERP based transaction validation, reconciliation, and reporting workflows using Oracle and K3
- Preparing and updating monthly financial data, including TCS, discounts, and other adjustments, ensuring system accuracy
- Maintaining proper financial documentation and vouchers to support audit and compliance requirements

Other roles:

- Monthly TCS , 1000BT , Balance of Discounts entry posting in Oracle
- Maintained proper financial documentation and vouchers to support audit and compliance requirements.
- Necessary Adjustments regarding New Product
- Provide daily sales data to Analyst team



The company achieved a total sales volume of 89,645 units during this period. Among all regions, the South Area recorded the highest sales with 30,543 units, followed by the North Area with 12,418 units, while the Central Area ranked third with 10,312 units. Other departments and sales teams contributed comparatively smaller sales volumes.

Which signifies the width of South Division (SD). So, handling SD has taught me to handle pressure, deliver on time, importance of accuracy and volumes of data to deal with.

3.2 Training

I received structured on the job training conducted by my senior colleagues of Finance & Accounts Department. The training was aimed to make me adapt to the organization culture, work processes, chain of command, internal control policies, ERP systems and the overall financial systems. Initially I was trained with Central Division's (CD) tasks, where I learned to handle 10-15 client's receivable management. Later I was handed over with SD, which consists 45-50 clients and covers one of the significant areas of the whole operation.

The training covered several important functions, including:

- ✓ Organizational structure and Departmental responsibilities.
- ✓ Customer receivables management procedures.
- ✓ Sales order processing workflow
- ✓ Bank deposit verification procedures
- ✓ Customer account reconciliation techniques
- ✓ Operation of Oracle ERP and K3 ERP systems
- ✓ Financial documentation standards
- ✓ Internal control policies and approval hierarchy

3.3 Contribution to departmental functions

During the internship, I actively contributed to the daily operations of the Receivable Management Team by ensuring timely processing of customer payments and sales orders. My responsibilities directly supported the company's revenue collection process and facilitated uninterrupted product distribution across different regions.

One of my significant contributions was improving the efficiency of the monthly discount uploading process. I developed a more organized approach for preparing and uploading discount information into the ERP system, which reduced repetitive manual work and saved approximately 30 minutes of processing time each working day. This improvement increased operational efficiency while reducing the possibility of manual errors.

In addition, I consistently maintained accurate financial records, completed assigned tasks within established deadlines, and supported month-end closing activities by preparing financial adjustments and verifying transaction accuracy. Through effective communication with both internal departments and external dealers, I contributed to minimizing payment-related delays and resolving discrepancies in customer accounts.

My ability to process a high volume of daily transactions with minimal errors also strengthened the department's operational efficiency and enhanced the overall receivable management process.

3.4 Evaluation

Internship at Vivo Bangladesh gave an absolute valuable exposure to the practical experience of a finance and accounts function within a multicultural corporate environment. It allowed me to experience how Finance and Accounts correlate with other business operations and make sensible business decisions based on data.

Working under strict deadlines significantly enhanced my discipline, accountability, and ability to prioritize tasks. It has also strengthened my understanding of internal control procedures, financial documentation, ERP-based accounting systems and corporate reporting practices. I gradually became capable of independently handling complex financial transactions. I also learned the importance of maintaining accuracy of financial records. The work experience has given me many learning opportunities, also the confidence to perform in a financial culture.

3.5 Skills applied

I have applied various technical, academic and interpersonal skills during this internship period. Technical skills like Microsoft Excel, familiarity with ERP systems helped me to grab the quick corporate culture. Adaptability, communication, team work, attention to details, these interpersonal skills played a crucial role in adjusting with the sensible financial environment.

- Financial knowledge
- Bank reconciliation
- Receivable management
- Data verification and analysis
- Basic accounting principles
- Analytical Skills

- Problem-solving
- Financial data analysis
- Transaction verification
- Error identification
- Account reconciliation
- Time management
- Attention to detail
- Professional ethics
- Decision-making under pressure

3.6 New skills developed

I have also developed and learned new skills during this internship period. Working closely with the Finance team have developed enormous ability within this short period of time. Many of these are

- Understanding ERP-integrated financial workflows
- Practical operation of Oracle ERP and K3 ERP systems.
- Real-world receivable management practices
- Customer payment verification procedures.
- Month-end financial closing activities
- Corporate documentation standards.
- Cross-functional coordination among Finance, Sales, Logistics, and Customer Service departments.
- Managing large volumes of financial transactions under strict deadlines.
- Process improvement and workflow optimization

3.7 Application of academic knowledge

The internship provided an excellent opportunity to connect the theoretical concepts learned during the Bachelor of Business Administration program with practical business situations.

Courses like Financial Accounting, Managerial Accounting, Financial Management, Accounting Information Systems, Auditing, Business Communication, and Management Information Systems had been highly relevant in performing daily responsibilities

Communication and organizational behavior courses contributed in coordination with colleagues, distributors, and sales personnel. Analytical techniques learned through quantitative business courses also supported data verification and problem-solving during financial reconciliation.

CHAPTER IV: CONCLUSIONS AND KEY FACTS

4.1 Recommendations for improving departmental operations

Chinese management is way aware of their work processes and I believe they deliver their best and stay in competition with giants like Apple, Samsung, Huawei etc. Inside Vivo Bangladesh HQ, that quality is also reflected and the Finance team make their best efforts to excel every day. Still there are areas left for improvement. As an Executive, I have closely worked and observed few things that I would like to recommend:

Reducing Communication time lag: Finance team closely works with other departments like sales, logistics. And in various cases, approval from higher authority is required and communication need to be exchanged inter-department. There remains a significant time lag of such communications and I believe this can be improved with less bureaucratic procedures.

Enhance off the job training: Training keeps an employee up to date with required skills and competencies associated with his career. On the job training is well provided by Vivo Bangladesh but there has been a lack of focus on off the job training program. I recommend that Vivo takes initiative to such training programs on VAT/TAX, Audit, AI in Accounting. Such trainings will enhance the quality of their employees and keep them confident.

Integrating AI and Advanced Accounting tools: As the world is evolving at a fast pace, integration of advanced accounting tools has become undoubtedly necessary. But little did Vivo has worked on it. I recommend to integrate such powerful tools like Power BI use for Dashboard preparing, SQL for advanced data analysis and many more tools to be adopted to stay strong in the market

4.2 Key understanding

The practical experience obtained through the internship at Vivo Bangladesh not only enriched my knowledge significantly but also helped me learn a lot about how the corporate finance and accounting operations work in reality. This helped me to bridge theory with practice.

The most major takes from the internship are:

Real-world accounting is nothing like the examples presented in textbooks because financial decisions require buy-in from numerous departments and are time-sensitive.

We've discussed earlier that managing receivables properly is an important part of keeping your organization liquid and being able to ensure the business doesn't stumble.

Technical knowledge matters, but it's not enough on its own. Almost everything I worked on required coordinating with people across departments, and communication turned out to be just as important as getting the numbers right. The same was true of the smaller habits — being precise, managing time well, and staying on top of details — which mattered a lot more once I was handling a real volume of transactions rather than a single practice problem.

I also noticed how much the work depended on staying adaptable. Systems and processes change, and the people who kept up were the ones actively looking for smarter ways to do things — sometimes a small process tweak had a noticeably outsized effect on efficiency.

Altogether, the internship left me feeling considerably more prepared for a career in finance and accounting than I was going in — not just in terms of technical skill, but in understanding what the work actually demands day to day.

4.3 Conclusion

The internship at Vivo Bangladesh serves as one of the most significant parts of my academic progress. First of all, this internship allowed me to have a practical perspective regarding the administration of the finances of a multinational company. Moreover, this internship allowed me to understand how applicable the theories discussed in my Bachelor of Business Administration classes were in practice. In general, the theories proved to be quite applicable, although sometimes they did not have such prescriptive value like in class.

The main parts of this internship included practical work related to receivables management, financial records, ERP accounting software, etc., along with a deeper understanding of the internal controls and interdependency of the organizational units which is crucial for business operations. In addition, the daily tasks helped develop some skills that cannot be acquired in a regular class activity, namely, analytical thinking, problem solving, business communication, and responsibility in case of having serious responsibilities.

One of the major insights from this internship was that precision and responsibility should be applied not only to the written value of an organization, but also to the real operations in the business world especially if there is a good team work and appropriate technologies involved. Working with real financial problems allowed me to see the connection between everyday business operations and the goals of organizations in the future.

In conclusion, the internship accomplished its primary purpose - linking the academic knowledge with the practice. As a result, I am now ready to perform finance-related responsibilities and have a clearer path to the career in accounting and corporate finance.

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