Merchandising Process of Chittagong Asian Apparels Limited

Chayan Debnath

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

Merchandising Process of Chittagong Asian Apparels Limited

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Letter of Transmittal

Date: 1 July, 2025

Mimnun Sultana

Assistant Professor,

School of Business and Economics

United International University

Subject: Merchandising Process of Chittagong Asian Apparels Limited.

Dear Ma'am,

With sincere respect and enthusiasm, I present this report on the Merchandising Process of Chittagong Asian Apparels Limited (CAAL), prepared as part of my BBA program. This study bridges academic learning with practical experience gained during my three-month internship at CAAL.

During this period, I gained valuable insights into the merchandising department and witnessed firsthand how theoretical concepts apply in real-world operations. I am deeply thankful to the CAAL team for their support and cooperation, which greatly enriched my learning. I also extend my gratitude to the faculty of the Department of Business Administration for their constant guidance. Your valuable feedback will be instrumental in shaping my academic and professional journey.

Sincerely yours

Chayan Debnath

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I, the author, hereby certify that the project report submitted is the result of my independent research and analysis conducted under the guidance of Assistant Professor, Mimnun Sultana. I confirm that the ideas and conclusions presented in this report are my own original work and that I have adhered to all academic integrity guidelines.

I attest that this report has not been submitted to any other institution for any degree or diploma. Furthermore, I have complied with all academic standards and practices in the preparation of this work.

Chayan Debnath

ID: 111 201 132

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Corporate Evidence

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Ref : Date :

TO WHOM IT MAY CONCERN

This is to certify that **Chayan Debnath, ID No: 111201132**, a student of BBA (Major in Supply chain management), United International University (UIU) Dhaka has collected his required information during the internship period on the functional areas of **Chittagong Asian Apparels Ltd.** He has covered the areas of **Merchandising** and Credit on his Twelve Weeks long internship program at Chittagong Asian Apparels Ltd. (A Sister concern of Asian Group) scheduled from 16 November-2024 to 16 February-2025. During this tenure he showed his punctuality, honesty, sincerity, integrity, and potentiality to work.

We wish his every success in life.

CTG ASIAN APPARELS LTD. CTG.

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100% EXPORT ORIENTED READYMADE GARMENTS

Acknowledgement

First and foremost, I am grateful to the Almighty for granting me the strength and patience to complete my internship successfully.

I sincerely thank **Chittagong Asian Apparels Ltd.** for providing me with the valuable opportunity to gain hands-on experience in the merchandising field. This internship has been a vital part of my BBA program and has greatly enhanced my practical understanding of the apparel industry.

I would like to express my heartfelt gratitude to my internship coordinator, **Ms. Mimnun Sultana**, Assistant Professor at the School of Business and Economics, United International University, for her constant support, guidance, and encouragement throughout this internship journey.

My deepest thanks go to **Mr. Salah Uddin**, Senior Merchandiser at CAAL, my reporting officer at CAAL, for his mentorship, patience, and insightful feedback, which contributed significantly to my learning and professional growth.

I am also thankful to all the officers and staff at CAAL for their warm hospitality, cooperation, and belief in my capabilities. Their support made my experience enjoyable and educational.

Lastly, I truly appreciate the welcoming and professional work environment at **Chittagong Asian Apparels Limited**, which allowed me to learn both through observation and active participation in day-to-day operations.

Executive Summary

This study presents a comprehensive examination of the merchandising process at Chittagong Asian Apparels Limited (CAAL), derived from a three-month internship undertaken as a component of the BBA curriculum. The research employs primary data obtained through direct observation and engagement within this organization. Alongside secondary data derived from company papers and scholarly sources.

The principal findings reveal that CAAL possesses a strong and efficient merchandising structure that is pivotal to its performance in the competitive Ready-Made Garment (RMG) sector. The company's strengths include its efficient order administration, robust buyer relationships, dedication to quality, and well-coordinated production oversight. Nonetheless, issues including dependence on a restricted number of principal purchasers and reliance on imported raw materials were recognized.

In light of these findings, the paper advocates various strategic enhancements. This includes the deployment of a comprehensive Enterprise Resource Planning (ERP) system to improve workflow transparency, the diversification of buyer and supplier networks to reduce risk, and the enhancement of cross-functional coordination to increase operational efficiency. Additional recommendations emphasize the adoption of digital transformation via artificial intelligence and data analytics to sustain a competitive advantage.

This research underscores the essential function of merchandising at CAAL and presents pragmatic ideas to tackle current issues and capitalize on prospects, thereby ensuring the company's continued growth and market dominance.

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List of Equations

1. Final Product Pricing Formula

Price of Final Product = (Direct Expenses + Factory Overhead + Indirect Expenses) + Profit

2. Fabric Consumption per Dozen

Fabric Consumption (per dozen) = ((Body Length + Sleeve Length) × Chest Length × 2 × GSM × 12) / 10,000,000

3. Carton Consumption (in square meters)

Carton Consumption = 2 × ((Length + Width + 5) × (Width + Height + 2.5)) / 10,000

(Allowances: 5 cm and 2.5 cm included)

4. Number of Poly Pieces per Pound

Pieces of Poly (per lbs.) = 75,000 / (Length × Width × Thickness)

List of Acronyms & Abbreviations

Acronyms & Abbreviations	Full Form
CM	Cost of Manufacturing
ERP	Enterprise Resource Planning
EPB	Export Promotion Bureau
EXP	Export
FOB	Free On Board
GSCS	Global Social Compliance Standard
GSM	Grams per Square Meter
ISO	International Organization for Standardization
L/C	Letter of Credit
MRP	Material Requirements Planning
PCD	Planned Cut Date
PI	Proforma Invoice
PO	Purchase Order
PP	Pre-Production
RMG	Ready-Made Garment
SOPs	Standard Operating Procedures
TNA	Time and Action
UD	Utilization Declaration

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CHAPTER 1: INTRODUCTION

1.1 Introduction

This internship report comprehensively studies the merchandising guidelines of Chittagong Asian Apparel Limited, one of Bangladesh's most well-known garments. The report strives to provide knowledge and data regarding the company's merchandising practices, discuss areas where the practice could be improved, and offer approaches for boosting them.

1.2 Background

Chittagong Asian Apparel Limited, headquartered in Chittagong, Bangladesh, is a leading garment exporter specializing in ready-made apparel. Established in the early 2000s, the company serves major international brands, emphasizing quality, sustainability, and timely delivery. It employs advanced merchandising strategies to streamline production and maintain competitive market performance.

1.3 Objectives of the Report

The primary objective of this internship was to gain practical experience and in-depth understanding of the merchandising operations within the apparel industry. Secondary objectives included learning about costing, order processing, production follow-up, and buyer communication. This report aims to reflect the knowledge acquired and the skills developed during the internship period.

1.3.1 Primary Objective

This study aims to gain an in-depth understanding of the merchandising process at Chittagong Asian Apparels Limited by exploring its core strategies, operational workflow, and standard guidelines. It focuses on how these elements contribute to efficient order execution and client satisfaction.

1.3.2 Secondary Objectives

- To analyze the effectiveness and efficiency of the existing merchandising practices.
- To identify challenges and potential areas for improvement in the merchandising process.

- To provide recommendations for optimizing merchandising functions to enhance productivity and competitiveness.

1.4 Scope of the Study

Merchandising Guidelines and Processes:

The study focuses on the current merchandising rules, standard operating procedures, and the roles these play in ensuring efficient production and timely delivery.

Order Handling and Buyer Communication:

It covers how the company manages buyer requirements, communicates order details, and maintains relationships to ensure satisfaction and repeat business.

Sample Development and Product Approval:

The scope includes observation of the sample development process, buyer feedback handling, and the steps followed before final approval.

Vendor Coordination and Sourcing:

The study explores how raw materials and trims are sourced, the role of vendor coordination, and timelines managed for on-time delivery.

Production Follow-Up and Shipment Management:

Monitoring order progress, resolving issues during production, and handling pre-shipment and final shipment logistics are part of this analysis.

Challenges and Areas for Improvement:

The report identifies key challenges faced in the merchandising process and highlights areas where improvements can lead to increased efficiency and better buyer satisfaction.

CHAPTER 2: OVERVIEW OF CHITTAGONG ASIAN APPARELS LIMITED

Chittagong Asian Apparels Limited, established in 2004 in Chittagong, Bangladesh, is a prominent manufacturer and exporter of ready-made garments, specializing in both woven and knitwear. With a workforce of approximately 4,280 employees and advanced production infrastructure, the company produces a wide range of apparel including shirts, jackets, T-shirts, pants, babywear, and outerwear.

Operating across 23 sewing lines with an annual production capacity of around 1.24 million dozen units, the company serves numerous global retail giants such as Walmart, Target, Sam’s Club, and Garan. Chittagong Asian Apparels is a key subsidiary of the Asian Group, a diversified business conglomerate founded in 1980.

The company is known for its commitment to quality, ethical manufacturing, and sustainable practices. It is certified by international standards like ISO and GSCS, reflecting its dedication to environmental responsibility and compliance with global labor regulations. By combining state-of-the-art technology with a skilled workforce, Chittagong Asian Apparels Limited has positioned itself as a trusted and competitive player in the global garment industry.

2.1 Key Features of Chittagong Asian Apparels Limited

Strong Manufacturing Infrastructure:

Chittagong Asian Apparels Limited operates with 23 modern sewing lines and over 1,350 machines, enabling the company to maintain a high level of production efficiency. With an annual capacity of approximately 1.24 million dozen units, the factory is equipped to handle large-scale export orders for both woven and knitwear garments.

Diverse Product Range and Global Clientele:

The company specializes in a wide variety of garments including shirts, pants, jackets, T-shirts, babywear, and outerwear. Its ability to cater to different product categories has helped establish long-term partnerships with major global retailers such as Walmart, Target, Sam’s Club, and Garan.

Commitment to Quality and Compliance:

Chittagong Asian Apparels Limited maintains international certifications like ISO and GSCS, demonstrating its commitment to quality management, ethical sourcing, and workplace safety. The company strictly adheres to buyer compliance standards, ensuring product reliability and social responsibility in all production processes.

Sustainable and Ethical Operations:

The company emphasizes sustainability in both production and resource management. Eco-friendly initiatives such as waste reduction, responsible water usage, and energy-efficient practices are integral to its business model, aligning with growing global demand for environmentally responsible apparel manufacturing.

Employee Strength and Skilled Workforce:

With a workforce of over 4,000 employees, the company relies on the expertise and dedication of its personnel. Training programs, employee welfare initiatives, and a focus on maintaining a positive work environment contribute to consistent productivity and low employee turnover.

Position in the RMG Sector:

As part of the Asian Group, **Chittagong Asian Apparels Ltd.** has positioned itself as a competitive and reputable player in Bangladesh's Ready-Made Garment (RMG) industry. Its integrated supply chain, buyer-focused merchandising practices, and ability to adapt to global trends provide a strong foundation for sustainable business growth.

2.2 Vision of Chittagong Asian Apparels Limited

To become a globally recognized and trusted apparel manufacturer by delivering high-quality garments through innovation, ethical practices, and a commitment to sustainability—ensuring long-term value for buyers, employees, and the industry.

2.3 Mission of Chittagong Asian Apparels Limited

- To deliver high-quality, ethically manufactured garments that meet global standards.
- To build lasting partnerships with international buyers through reliability, professionalism, and on-time delivery.
- To ensure sustainable growth by continuously improving operational efficiency and adopting environmentally responsible practices.
- To create a safe, inclusive, and rewarding workplace for employees.
- To contribute to the development of Bangladesh's economy by maintaining a strong presence in the global ready-made garments (RMG) sector.

2.4 Slogan of Chittagong Asian Apparels Limited

"We stitch trust into every thread."

The slogan conveys professionalism, quality, and reliability of Chittagong Asian Apparels Limited in only six words.

2.5 Core Values of Chittagong Asian Apparels Limited

Quality Commitment:
The company prioritizes excellence in every stage of production, ensuring each garment meets international quality standards and buyer specifications.

Customer Focus:
Chittagong Asian Apparels Ltd. is dedicated to building long-term relationships with global buyers by consistently delivering reliable, timely, and customized solutions.

Integrity and Transparency:
The organization operates with honesty and accountability in all its business dealings, maintaining trust with clients, employees, and partners.

Sustainability and Responsibility:

The company promotes eco-friendly manufacturing practices and adheres to social compliance, labor standards, and environmental regulations.

Teamwork and Collaboration:

With a strong emphasis on cooperation across departments, the company values a unified approach to achieving collective success.

Innovation and Adaptability:

Chittagong Asian Apparels embraces modern technologies, trends, and buyer demands to stay competitive in a dynamic global market.

2.6 Key Business Segments of Chittagong Asian Apparels Limited: Products and Services

Table 2.6: Key Business Segments of Chittagong Asian Apparels Limited: Products and Services

Business Segment	Target Customers	Products/Services
Woven Garments	International retailers and brands	Production of woven apparel including shirts, jackets, pants, and outerwear
Knitwear	Global buyers	Manufacturing of knit products such as T-shirts, polo shirts, and babywear
Private Label Manufacturing	Retail chains and brands	Customized production of garments under buyer's own label with strict adherence to specifications
Sample Development	Buyers and design teams	Coordination and development of prototypes and samples for buyer approval
Sourcing and Procurement	Internal production and external suppliers	Management of raw material and trim procurement to ensure quality and timely availability
Production and Quality Control	Factory production units and buyers	End-to-end production management, quality assurance, and inspection to meet buyer standards and deadlines

2.7 Growth of Chittagong Asian Apparels Limited

Since its establishment in 2004, Chittagong Asian Apparels Limited has demonstrated significant growth in production capacity, workforce, and market presence. The table below highlights key growth indicators over the years:

Table 2.7: Growth of Chittagong Asian Apparels Limited

Year	Annual Production Capacity (Dozen Units)	Number of Employees	Number of Sewing Lines
2005	200,000	800	10
2010	600,000	2,000	15
2015	900,000	3,200	20
2020	1,200,000	4,000	23
2023	1,240,000	4,280	23

This steady growth reflects the company's investment in modern machinery, skilled workforce development, and expanding relationships with global buyers. These factors have contributed to Chittagong Asian Apparels' position as a reliable and competitive garment exporter in Bangladesh's ready-made garments industry.

2.8 Achievements and Expansion of Chittagong Asian Apparels Limited

Table 2.8: Achievements and Expansion of Chittagong Asian Apparels Limited

Achievement/Expansion	Year
Established as a garment manufacturer	2004
Achieved ISO certification	2008
Expanded production capacity to 1 million dozen units annually	2012
Secured contracts with major international buyers like Walmart and Target	2015
Introduced sustainable manufacturing practices	2017
Implemented advanced automation and quality control systems	2019
Received multiple compliance and labor standard certifications (e.g., GSCS)	2021
Increased workforce to over 4,000 employees	2023

Additional Achievements and Expansion Highlights:

- Consistently maintained a reputation for quality and timely delivery, strengthening relationships with global retailers.
- Played an active role in community development and worker welfare programs.
- Expanded sourcing and supplier networks to support growing production demands.
- Adopted eco-friendly practices, reducing environmental impact while meeting international buyer standards.

- Continued diversification of product lines to meet evolving market trends and customer needs.

2.9 SWOT Analysis of Chittagong Asian Apparels Limited

Strengths

- Strong manufacturing capacity with 23 modern sewing lines and over 1,350 machines
- Diverse product range including woven and knitwear catering to global buyers
- Established relationships with major international clients like Walmart, Target, and Sam's Club
- Commitment to quality, compliance, and international certifications (ISO, GSCS)
- Skilled workforce of over 4,000 employees and robust training programs
- Integration within the diversified Asian Group, providing financial and managerial support.

Weaknesses

- Heavy reliance on the global retail market, making it vulnerable to international demand fluctuations
- Limited diversification beyond core garment manufacturing
- Infrastructure constraints compared to some larger competitors in the RMG sector
- Dependency on imported raw materials and trims, affecting lead times and costs

Opportunities

- Growing global demand for sustainable and ethically produced apparel
- Expansion into new product categories or value-added services such as branding and design
- Adoption of advanced manufacturing technologies and automation
- Increasing focus on compliance and sustainability by global buyers can be leveraged as a competitive advantage

Threats

- Intense competition from other garment manufacturers in Bangladesh and neighboring countries
- Economic uncertainties and changing trade policies affecting export markets
- Rising labor costs and compliance-related expenses
- Potential disruptions in global supply chains due to geopolitical or environmental factors

CHAPTER 3: METHODOLOGY

3.1 Introduction

This chapter outlines the methodology employed to gather and analyze data for the study on the merchandising process at Chittagong Asian Apparels Limited (CAAL). The research methodology is designed to provide a comprehensive understanding of the various steps involved in the merchandising process, including order management, buyer communication, sample development, production coordination, and shipment management. The approach incorporates both qualitative and quantitative data, sourced from direct observations, interviews, and company records, to provide a well-rounded analysis of the operations at CAAL.

The primary data collection involved direct engagement with the company's merchandising department through observations, informal discussions, and meetings. Secondary data was gathered from CAAL's internal documents, as well as from academic journals and industry reports to contextualize CAAL's practices within the broader apparel industry.

By combining both primary and secondary sources, this methodology enables a thorough exploration of CAAL's merchandising strategies and provides recommendations for optimizing processes to improve efficiency, reduce costs, and enhance buyer satisfaction.

3.2 Sources of Data

To achieve the objectives of this report, both primary and secondary data were gathered. These data were carefully analyzed to ensure accurate and relevant findings.

3.3 Primary Sources

Observations and Interactions:
Practical exposure was gained through direct observation of merchandising operations, informal discussions, and interviews with staff and merchandisers at Chittagong Asian Apparels Limited.

Supervisor Consultation:
Regular guidance and feedback were provided by **Mr. Salah Uddin**, the assigned supervisor, whose insights into the company's merchandising practices offered depth and clarity.

Team Meetings:
Participation in departmental meetings and merchandising planning sessions provided valuable understanding of daily operations, decision-making processes, and workflow management.

3.4 Secondary Sources

Company Records and Manuals:
Internal documents such as merchandising flowcharts, buyer communication records, production timelines, and SOPs were studied to understand structured procedures.

Published Materials:
Academic journals, trade publications, and reports related to the garment industry and merchandising standards were reviewed to benchmark the company's practices and identify industry trends.

CHAPTER 4: MERCHANDISING PROCESS AT CHITTAGONG ASIAN APPARELS LIMITED

4.1 Introduction

Bangladesh’s Ready-Made Garments (RMG) sector is rapidly gaining momentum in the global market, emerging as a major player due to its cost competitiveness and skilled workforce. However, despite this impressive progress, the sector has not yet reached its fullest potential. A number of challenges continue to hinder its complete growth, including relatively low technological advancement, limited productivity, intense global competition, high raw material costs, underdeveloped infrastructure, reliance on traditional methods, and inconsistent regulatory frameworks. The forces of globalization have further intensified these pressures.

During my internship at **Chittagong Asian Apparels Ltd.**, I observed that despite these challenges, many producers, suppliers, and exporters—especially established organizations like this one—are well-versed in regulatory requirements, international trade policies, and export formalities. The key area of concern remains in consistently executing productivity improvement initiatives and meeting strict order deadlines without compromising on quality.

In this context, **merchandising** plays a vital role in the overall garment production process. It serves as the bridge between buyers and production, ensuring all necessary raw materials and accessories are procured on time and as per specifications. At Chittagong Asian Apparels Ltd., I had the opportunity to closely observe how merchandisers handle buyer communications, prepare production schedules, coordinate with suppliers, and oversee shipment processes.

Garments merchandising, in essence, involves procuring the required materials and coordinating the production of garments against specific work orders, while ensuring quality standards and on-time delivery. It is a core function without which the smooth operation of the production and export process would not be possible. The term "merchandising" itself is well-known among professionals in the garment trade, derived from the word "merchandise" which refers to goods bought and sold in the market.

Through my experience at Chittagong Asian Apparels Ltd., I have come to appreciate the critical importance of effective merchandising in ensuring the success of each order and maintaining strong buyer relationships. The department operates as the nerve center of the factory’s production and export operations, directly impacting its reputation and sustainability in the competitive global apparel market.

4.2 Critical Components of Merchandising

During my internship at **Chittagong Asian Apparels Ltd.**, I had the opportunity to understand the critical components of merchandising, which is considered the backbone of the garment production and export process. A merchandiser acts as a key coordinator between buyers and the production team, ensuring that the right product is delivered at the right time, with the right quality and cost. The following components are essential to effective merchandising, as I observed during my time at the company:

1. Needs Assessment:

The merchandising process begins with a thorough analysis of the buyer's requirements. This involves understanding the style, fabric type, color, size breakdown, quantity, and delivery timeline. Merchandisers at Chittagong Asian Apparels Ltd. carefully study the tech pack, sample specifications, and buyer comments to determine what materials and processes are required to fulfill the order.

2. Strategy Development:

Once the requirements are clear, merchandisers develop a strategy for executing the order. This includes creating a time and action (TNA) calendar, identifying critical deadlines, selecting sourcing methods for raw materials, and planning for sampling and approvals. The strategy also involves risk assessment related to supplier delays, quality issues, or shipment bottlenecks.

3. Supplier and Production Co-ordination:

A crucial part of merchandising is selecting and managing suppliers for fabrics, trims, and accessories. The merchandiser coordinates with sourcing and procurement teams to ensure timely availability of all components. Additionally, they closely monitor production progress on the factory floor to ensure that production aligns with the TNA.

4. Communication and Negotiation:

Merchandisers serve as the primary point of contact between the buyer and the factory. At Chittagong Asian Apparels Ltd., I observed how merchandisers maintain continuous communication with buyers to share updates, handle revisions, and seek approvals. They also negotiate with suppliers on pricing, lead times, and quality terms to ensure cost efficiency without compromising standards.

5. Quality Assurance and Compliance:

Maintaining buyer-specified quality standards is another key responsibility. Merchandisers work with the quality control team to conduct in-line and final inspections. They ensure that all compliance protocols—such as fabric testing, color fastness, and labeling—are strictly followed before shipment.

6. Shipment and Documentation:

Once production is complete, merchandisers coordinate the final inspection, packing, and shipment processes. They work closely with the commercial department to prepare export documents and ensure on-time delivery. Meeting shipping deadlines is critical for maintaining buyer trust and business continuity.

Throughout my internship, I observed that successful merchandising at Chittagong Asian Apparels Ltd. is a combination of planning, coordination, negotiation, and quality control. Each of these components plays a vital role in fulfilling buyer expectations and maintaining the company's strong position in the global RMG market.

4.3 Benefits of an Effective Merchandising Process

An efficient merchandising process is vital to the success of export-oriented garment factories like **Chittagong Asian Apparels Ltd.** During my internship, I observed several key benefits:

1. Buyer Satisfaction:

Clear communication, timely deliveries, and consistent quality enhance buyer trust and encourage repeat business.

2. Operational Efficiency:

Merchandising streamlines coordination among departments, reducing delays and improving workflow across sourcing, production, and logistics.

3. Cost Control:

Strategic sourcing, accurate forecasting, and reduced wastage help minimize costs and maximize profitability.

4. Risk Management:

Proactive planning and contingency strategies help mitigate risks such as supply chain disruptions or compliance issues.

5. Quality Assurance:

Continuous oversight ensures product consistency, reinforcing the company's reputation in the competitive global market.

In essence, effective merchandising serves as both an operational hub and a strategic function—driving reliability, efficiency, and long-term growth.

4.4 Merchandiser

This is how Duty of Merchandiser describes himself:

- An individual who collects orders from buyers, sources raw materials for production on time by ensuring quality and maintaining lead time to fulfill buyers' requirements.
- Garments merchandising means sourcing raw materials & accessories, producing garments, maintaining required quality level and exporting the garments within scheduled time.

Most important things for a Merchandising department are:

- Communication.
- Planning
- Production Follow Up

The responsibilities of a merchandiser consist of handling orders at four stages.

- Sourcing for future orders/Buyers
- New order placement as per factory capacity
- Order that is confirmed
- Ongoing order

4.5 Procedure of Business Development:

The apparel industry must be developed with the trend of the market otherwise they cannot extend their business. To collect new buyers and business with them a company must follow the procedure of business development. Chittagong Asian Apparel Limited wants to work with a particular buyer and fulfill the requirements by marketing, merchandising and commercial team. Chittagong Asian Apparel Limited follow the procedure of business development, this are given below-

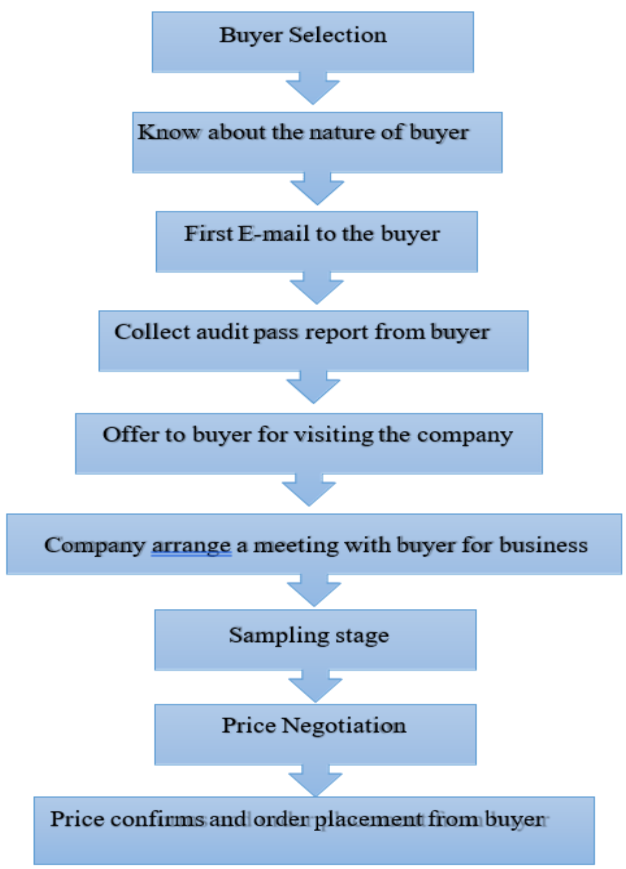

Figure 4.5: Business Development Procedure

4.6 Approval procedure of sales samples:

Sample is made when price is confirmed and orders are placed, usually is M size in all color combinations of expected order. The buyer holds a meeting with its customer and records their response on order quantity per color; size etc. and finally places the order to their vendor. Sales samples basically use catalogue buyers.

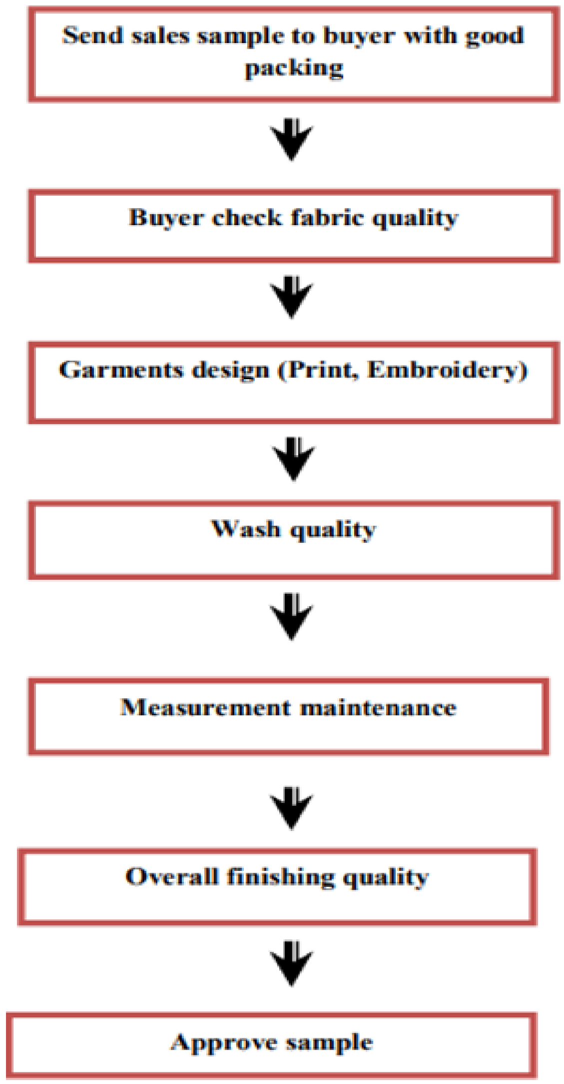

Figure 4.6: Sample Approval Procedure

4.7 Cost sheet & consumption sheet preparation:

When setting the pricing for a knit item, the following notes should be kept in mind:

1. Fabric Cost/Dozen. Apparels.
2. Accessories Cost/Dozen. Apparels.
3. C.M (Cost of Manufacturing) /Dozen. Apparels.
4. Embellishment Cost (if any) like print, embroidery, etc.
5. Commercial cost (if any)
6. Packing and shipment cost

Trims and Accessories Cost

Trim includes every added piece of material that is sewn onto the body of the garment, up the base fabric. hundreds of things are used to make we wear choice of trims and quality also play a vital role in development of a style else the we wear is rejected or returned by the buyer if it fails to match the specifications. General sewing thread, button, rivet, stopper, interlining, lining, metal badge, braid, elastic, zipper, shoulder pad, all kinds of labels including main label, care label, size label, hook and loop, twill tape, velcro etc. for basic knit garments i.e. t-shirts and polo-shirts. Some accessories commonly used are poly bags, cartons, stickers, hangers, gum tape etc. The average cost of trims and accessories per dozen for a basic T-Shirt comes out to be 3.00.

CM Calculation

CM, or cost to make, encompasses the expenses for cutting, sewing, and finishing garments, along with plant costs, overhead, and profit. For example, the typical CM for a basic T-shirt is $7.00 per dozen. Garments with additional embellishments like prints, embroidery, or patches are classified as fashionable garments, while those without such features are known as promotional garments, as these embellishments are added after receiving a sales order.

Commercial Cost

The cost of doing business includes things like LC commission, UD commission, EXP commission, documentation cost, and the cost of shipping products to a forwarder. It all depends on the deal.

Negotiation (price) Process & Ending of Negotiation:

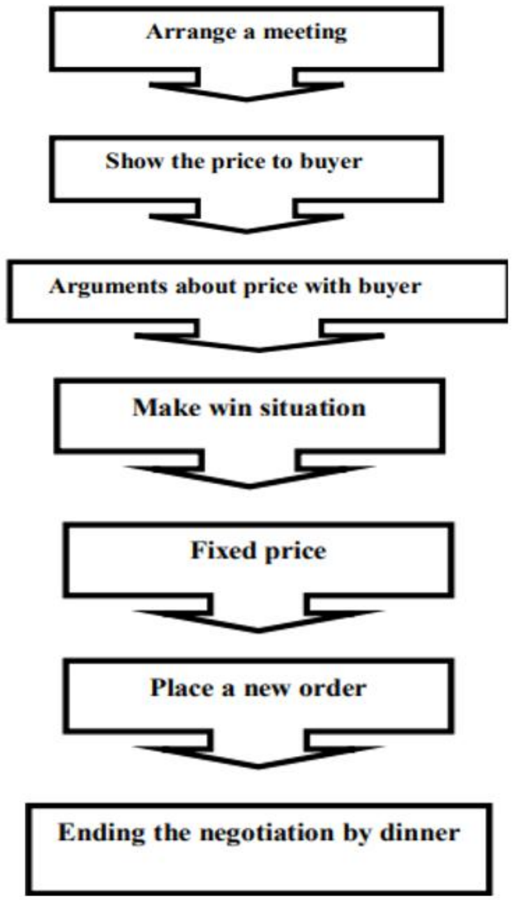

Figure 4.7: Negotiation (price) process & ending of negotiation

Fabric Booking

After confirming an order with the buyer, merchandisers follow up to obtain the Purchase Order (PO) sheet, which details the quantity breakdown by color and size. Once the PO is received, they proceed to book the necessary fabrics, starting with yarn for knit fabrics. To produce knit fabric, suitable yarn must be sourced, either locally or internationally. Importing yarn from abroad typically takes about 44 to 45 days, while sourcing from Bangladesh takes approximately 20 to 30 days. After the appropriate yarn is received, the knitting and dyeing processes are completed, resulting in fabrics that are ready for garment production.

Trim Booking

Once the buyer provides trim information, the team develops it for approval. Then, they place orders with suppliers to secure quality trims at competitive prices, aiming to reduce costs. To ensure production runs smoothly and on schedule, all materials must be stored on-site. All processes occur simultaneously after order confirmation. Once the size set sample is approved, the booking of trims is carried out.

PI Sheet & Its Items

In foreign trade transactions, a proforma invoice is a document representing the seller's commitment to reserve specific goods for a buyer. When the buyer places an order and the seller agrees to the terms outlined in the proforma invoice, the seller issues this document, confirming the arrangement. Once the goods are shipped, the proforma invoice is replaced by a commercial invoice. The details in the proforma invoice are based on the buyer's demand.

4.8 Master L/C Checking Procedure

Master L/C

A Master Letter of Credit (L/C) is a payment security instrument that guarantees payment to sellers when they meet specified conditions, while protecting buyers from non-compliance. It serves as a prerequisite for order confirmation in international trade.

The Master L/C is essential in export-import operations as it facilitates trust between geographically distant trading parties. For effective implementation, it must include specific checklist items that comply with international banking standards and trade regulations.

- Types of L/C
- Issue date.
- Expiry date.
- Issuing bank details.

- Advising bank details.
- Seller name and address.
- Total amount.
- Currency of payment.
- Tolerance (2-5% plus or minus)
- Port of loading.
- Description of goods.
- Shipping terms (FOB/ C&F)
- List of documents required.

4.9 Buyer Approval Procedure of Fabrics, Color & Accessories

Figure 4.9: Buyer Approval Procedure of Fabrics, Color & Accessories

Arranging Meeting for Negotiation of Price with Different Suppliers

In contract award decisions, buyers evaluate both supplier qualifications and contract terms. Supplier qualifications, such as reputation and historical performance, are typically fixed in the short term. Contract terms, however, are negotiable, with both parties seeking favorable conditions through various negotiation processes.

Central buyers negotiate with vendors on key merchandise aspects including retail price, specifications (color, size, style), product assortment, and shipping terms for staple items. They ensure adequate product documentation in catalogs for store managers and establish minimum purchase commitments for the entire chain.

Central buyers also maintain current catalogs by adding new products and removing outdated items. Store managers retain full authority over inventory composition and can place orders directly with approved vendors.

4.10 Arrangement of Data Bank of Suppliers for Different Items

Creating a database for various products:

- Revocable L/C
- Irrevocable L/C
- Confirmed L/C
- Confirmed & irrevocable L/C
- Transferable L/C
- Back-to-Back L/C
- Red Clause L/C
- Sight L/C
- Usance L/C
- Revolving L/C

Orders for materials are placed with suppliers through a negotiated instrument or a back-to-back Letter of Credit (L/C). This instrument must include comprehensive specifications for the fabrics and other materials required. Similarly, detailed specifications should be provided to the supplier for any materials included in the contract or L/C. This approach ensures that the right quality of goods is sourced in the appropriate quantity and delivered on time.

Preparation of Supplier for Different Items:

1. Sample approved by buyer
2. Fabric construction
3. Fiber content & yarn count
4. Type of looms (shuttle loom, open end, combed, carded, etc.)
5. Fabric Width
6. Types of looms (shuttle loom, shuttle less looms) in which fabric should be produced
7. Type of dye to be used
8. Standard of color fastness
9. Piece length size: Piece length with no seam (such as, 80% of rolls should be more than 50 meters long with no seam)
10. Fabric finish: Type & level of fabric finish as specified by buyer
11. Packing: Typing of fabric packing should be specified such as, rolled on tube and each roll in an unbearable poly and poly bags to be packed in 3 ply cartons.
12. Labeling & Marking

List of Items are Sourced:

Table 4.10: List of items

Sourcing Organization	Type of goods	Details
Buyer	Garment	
Vendor/Manufacturer	Fabric	Finished fabric, grey stock
	Trims	Button
	Labels	Main label, size label, care label etc
	Accessories	Back board, neck board, poly, etc

Here are the features a merchandiser needs to satisfy those basic requisition needs buying has.

Buyers must communicate with merchandisers through an online system to generate, update, and review requisitions. The system should enable input of vendor information, delivery instructions, accounting distributions, and notes for all stakeholders. Buyers need real-time requisition status tracking and automated approval routing based on established hierarchies.

Merchandisers should establish authorization limits by amount, account, category, and location. They must access complete requisition details and approval history, with options to print requisitions in various statuses for offline processing. The system should support importing requests from MRP/DRP solutions and conducting online funds verification before requisition creation.

The platform should automatically generate requisitions from blanket purchase orders, contracts, or vendor quotations while supporting flexible pricing rules. Users need easy creation tools for frequently ordered items and internal inventory transfers. Additional features include document attachments, requisition line allocation to buyers, secure approval re-routing, and foreign currency support for international transactions. The system must provide expense planning tools against budget parameters and integrate with existing financial controls to ensure compliance with organizational spending policies.

Insurance of P.O to Suppliers for Fabrics & Accessories

Under CIF terms, the exporter handles both freight and insurance responsibilities, offering higher value than C&F pricing. The formula is C&F + Insurance = CIF, with exporters typically adding 1-2% insurance cost to the CIF price.

Following order confirmation, merchandisers obtain purchase order sheets from buyers detailing color and size ratios. Factories then proceed with knit fabric booking, sourcing yarn as the primary raw material. Yarn procurement takes approximately 44-45 days when imported internationally and 20-30 days when sourced domestically from Bangladesh.

Upon yarn arrival, production commences with knitting and fabric dyeing processes. The manufacturing process uses raw yarn rather than finished fabric for garment production.

Items should be Included in P.O.:

Those items are included in P.O. These are:

- Order quantity.
- Product description.
- Size breakdown.
- Supplier bank address.
- Buyer details.
- Country of origin.
- Payment terms.
- Carton marks.
- Fabric construction.
- Care label instruction.
- Port of loading

The Following Production Systems are in Use in the Apparel Industry

1. Sourcing fabric, accessories and trims (buttons, labels, thread etc.)
2. Storage of fabric, accessories and trims needed for production.
3. Sourcing is not needed if fabric, trims, accessories are available in store.
4. Raising purchase orders for materials needed in production/sampling.
5. Arrange timely delivery from suppliers, to avoid production delay.
6. Fabric/Accessories checking is done with supervision from the store before in- house, as rejected goods are returned to the supplier.
7. If any clothes or production processes have been outsourced, commodities are inspected upon arrival at the plant for shortages, damage, and so on before being sent to production or finishing.

Good quality fabric is the lifeline of an organization's success, avoiding rejections and ensuring production without hassle. Color fastness standards and also the strength of the fabric is checked in the cloth. What are the fabrics and finishes available in Bangladesh? The range of swatches can be provided as a separate fabric swatch book.

All testing points are approved by ISO, BSEN & AATCC if Buyer required.

Supplier Daily Production Reports for Factory Production Planning Co-ordination

Daily production reports from suppliers are essential for coordinating with factory production planning. Once the order plan is prepared, it is communicated to the Factory Manager, Production Manager, or Manager of Production Planning. Factory managers collaborate with relevant personnel and departments to assign orders to appropriate floors and production lines.

Production planning is crucial for each floor and production line, with some plans specifying daily production targets. These daily production reports from suppliers ensure alignment between supplier capabilities and factory production schedules, enabling effective coordination throughout the manufacturing process.

QMS for Monitoring Supplier Production

Quality management is a component of overall management that establishes and executes quality policies. Quality assurance prevents defects in production processes, particularly in specialized applications requiring high-grade materials. This system operates throughout organizations where processes directly impact product quality, with examinations conducted by production team members and results documented on control charts.

Garment inspection involves visual examination of randomly selected items from shipments to assess general appearance and conformance to specifications, instructions, or approved samples. The Quality Control System encompasses all factory personnel, from initial goods sampling to final statistical control measures.

For fabric quality control, when materials are released from warehouse storage, at least 10% of rolls undergo inspection using established systems such as "4 Points," "10 Points," "2.5 PPM," or "6.0 PPM" standards to ensure quality compliance.

The Most Used Systems are the 4 Points System as Per Below -

SIZE OF DEFECT PENALTY

- 3 Inches or less gets penalty of 1 Point
- Over 3, under 6 inches gets penalty of 2 Point
- Over 6, under 9 inches gets penalty of 3 Point
- Over 9 inches gets penalty of 4 Point

A maximum of 4 points is changed in one defect.

Preparation of Production Files for Production Starting

- Approval Sample
- Order sheet
- Measurement sheet
- Assortment
- Fabric quantity
- Packing list
- Carton measurement

Sending Procedure of Pre-Production Samples Approved by Buyers, Production File & Pattern to In Charge of Factory

- Collect approved samples, production file and approved pattern from buyer.
- The merchandiser arranges a meeting with the production manager.
- Gives clear ideas about approved sample, production file and approved pattern.
- Then hand over these items to the production merchandiser.

Preparation for the pre-production meeting in the factory:

Pre-production meetings occur when pre-production samples are completed and approved (also called sealer samples) and bulk trims are received. Merchants or production planning departments coordinate these meetings with production, quality, and sourcing teams. The meetings establish key procedures, intervention strategies, and production effectiveness measures while communicating planned cut dates and ship date schedules to all teams.

Production planning requires material planning and line planning to ensure timely production start and order shipment. Material sourcing, production capacity, and line allocation must be planned in advance, establishing work distribution and ownership responsibilities.

These meetings begin immediately after merchandise managers approve concepts for development. The objective is to review initial product and packaging specifications while ensuring suppliers understand quality and product development processes. Meetings should maintain technical focus, requiring suppliers to have appropriate technical personnel present. Participants must be prepared to discuss manufacturing processes in detail and address any production problems or limitations that may arise.

4.11 Trim Card Preparation

Submission of Trims

A great deal of importance is given to trial lot in garments. It's very important to take buyer's approval for all the parts of the garment before going into bulk production. Some purchasers will insist on seeing all of the trims and others will only need to approve the bulkier trims. For instance, some buyers may require examples of the sewing thread samples. Then again some may have no need to see the script. It is crucial which the hiring company wants to see before production.

Professional fashion merchants will need to have the trim and submissions on a clear form. This benefits both supplier and purchaser in terms of easy record keeping. 1.2 trims include all the material employed that is sewn to the garment except the fundamental fabric. y So buttons, zippers, laces are things that fall into this category. Some authors refer to trims as elements which embellish (decorate) a garment. These may include lace, embroidery, appliqué, screen printing, heat transfers, and sequins, among others.

Accessories are products that do not accompany the garment but are essential for completion or promoting garment use. These include back boards, neck boards, hang tags, price tickets, poly bags, and cartons. While end-users do not directly utilize these accessories, purchasers require them as they do not buy products without these additional components that facilitate product evaluation.

Several items require submission for review during the production process.

- Lab dips, strike offs (screen printed swatches), yarn reeling in all colors.
- Development accessories and trims in a trim card.
- Care labels & main labels

Report of Hourly, Daily & Monthly Production:

HOURLY PRODUCTION DEFECT ANALYSIS AND CORRECTION REPORT											
FACTORY								DATE			
ORDER NO.											
STYLE NO.								DESCRIPTION			
WORKING HOURS/ DEFECT DESC.	1	2	3	4	5	6	7	8	9	10	TOTAL
FABRIC DEFECTS											
SHADING VARIATION											
MAIN LABEL ATT.											
CHECKER SIGN											
PASSED PCS											
DEFECTS/PCS											
PRODUCTION PER HOUR											
SUPERVISOR SIGN											
INSPECTED				FLOOR INCHARGE					INSPECTOR SIGN		

Figure 4.11: Report of Hourly, Daily & Monthly Production

4.12 Improvement of Productivity through Work-Study Procedure

1. BPT (Basic Pitch Time): Total standard time ÷ No of operator
2. UCL (Upper Control Limit): Basic pitch time ÷ 0.85
3. LCL (Lower Control Limit): 2×BPT-UCL
4. Organization Efficiency: BPT÷ Highest bottleneck time×100
5. Productivity: Per hour production ÷ Total operator
6. Production Target: (No of operator×3600) ×85% ÷ Total standard time

Pre-production:

1. Quality control responsibilities include auditing inward fabric and trims to ensure only acceptable goods are received.
2. Quality personnel participate in product development and sampling stages, monitoring quality aspects throughout these processes.
3. The quality team ensures defective fabric does not reach the cutting department, marking minor faults on fabric and communicating defects to the cutting department.
4. Quality personnel prepare comprehensive audit reports documenting fabric and trim quality assessments.
5. Pre-production meetings are conducted before production starts.

Production:

1. Perform in-line inspection and end-of-line inspection on the sewing floor.
2. Perform in-line inspection, pre-final audit and final inspection in the finishing department.
3. Audit of the packed goods prior to offering shipment to buyer QA.
4. Responsible for analyzing quality reports and preparing improvement plans.
5. Ensuring the right quality of the outward garment by conducting quality audits in the manufacturing process.

Preparation of Shipping Samples & Sending to Buyer through Proper Packing & Documentation:

Shipping:

Shipment refers to the process of transporting items, typically coordinated through email communication. It represents a fundamental method of moving goods from one location to another or between individuals. This transportation occurs through physical means via land, air, or sea routes.

Shipping samples are prepared prior to actual shipment but are sent to buyers only after final inspection completion. These samples are dispatched by air transport to ensure rapid delivery to the buyer.

Sending Procedure of Shipping Sample:

The procedure follows accordingly to the sequence.

- Quality check.
- Ironing.
- Labeling.
- Poly bagging.
- Forwarding letter.
- Measurement sheet.
- Final inspection.
- Send to buyer by courier

Preparation of Packing List after Final Inspection

There are many kinds of packing systems used in the Apparel Industry. Some common packing name given below:

1. Flat packing
2. Standard packing
3. Hanger packing

On the back side of the package, some specifications are included for attracting the buyer. The attached VIM card contains essential order information including buyer number, order number, style number, and fabric quantity.

In the packaging section, the apparel industry follows specific assortment procedures while packing garments.

1. Assort color with assort size
2. Assort color with solid size
3. Solid color with solid size
4. Solid color with assort size

Invitation to Third Party like SGS for Final Inspection

Dear Sir,

We have recently completed order number [order no] for [buyer name] from France. We are now ready for final inspection and require your organization's final inspection certificate as per buyer requirements.

Please visit our factory to conduct the final inspection of this order and provide confirmation of the inspection date.

Best regards,

Mr. X

Senior Merchandiser

Chittagong Asian Apparel Limited

Selection of shipping, forwarding & Consolidation Company for Smooth Shipment

Forwarding: The procedure for carrying out forwarding activities, the procedure for offering services related to cargo shipment by any mode of transportation, and the preparation of shipping documentation, customs documents, and other cargo shipment documents.

Forwarding and Consolidation Company for Smooth Shipment: The esteemed Freight Forwarding Company that provides consolidation services. A proficient operational crew has focused their complete attention on every shipment, resulting in the delivery of our clients' shipments on the scheduled date.

Documentation: The documentation team operates the most automated documentation system, with this module fulfilling all documentation-related requirements.

- Documentation Sea - Export, Import
- Documentation Air - Import & Export

Customs Duty Calculation: Automated Duty Calculation at fingertips. The NBR manages updates to the duty structures in accordance with notifications and circulars. Automated Duty Calculation based on items, programs, and shipment categories.

In-Bond/Ex Bond: Tasks pertaining to In-bond and Ex-Bond are efficiently managed within the POWERSHELL Exim. It facilitates the automation of the transaction. Several essential characteristics -

- Maintain multiple Ex-Bonds against one In-Bond.
- Maintain Inventory at each for every In-Bond
- Bond to Bond Transfers and Consulate Shipment

License Master: License Master systematically updates the records of clients' licenses automatically following each debit transaction. Several principal characteristics –

- Administer Customer's Export and Import Licenses Obtain reports of licenses approaching their expiration date or with remaining quantity.
- Enhance service by informing customers about their licensing data.

4.13 Merchandising Activities on Product Development

Product creation constitutes a significant obligation for RMG merchandisers. Prior to initiating bulk manufacturing, several sampling phases must be completed to establish a product for the ultimate consumer.

Sequence of Sampling

- Counter sample/Style sample/Salesmen sample
- Fitting sample/ Size set sample

- Pre-Production.
- Pre-Shipment Sample.
- Shipping Sample.
- Photo/ Advertisement/ Catalog Sample

Steps of Garment Sample Approval:

Step-1 Style sample (Closest available fabrics and trims)

Step-2 Size Set sample (actual fabric and closest available trims)

Step-3 Pre-production sample (In Actual)

Step-4 Pre-Shipment sample (In Actual)

Fabrics Selection

Fabric approval tests (for hand feel and approval) are conducted by official testing houses. A few developed samples are sent to the buyer to get approval from the designer.

Lab dip

Lab dip or lab dye is a small piece of fabric or swatch which is taken from an apparel style, colored to a particular shade. Before bulk production of fabric and garments manufacturing, lab dip approval from the buyer is essential.

Swatch

A swatch presents all materials including fabrics and accessories used for a specific style. Small fabric pieces and individual accessories are systematically attached to board paper. Swatches are essential for production teams to maintain correct garment quality and for quality control departments to ensure compliance with specifications.

The Sampling Process of Apparel Industry through Merchandiser:

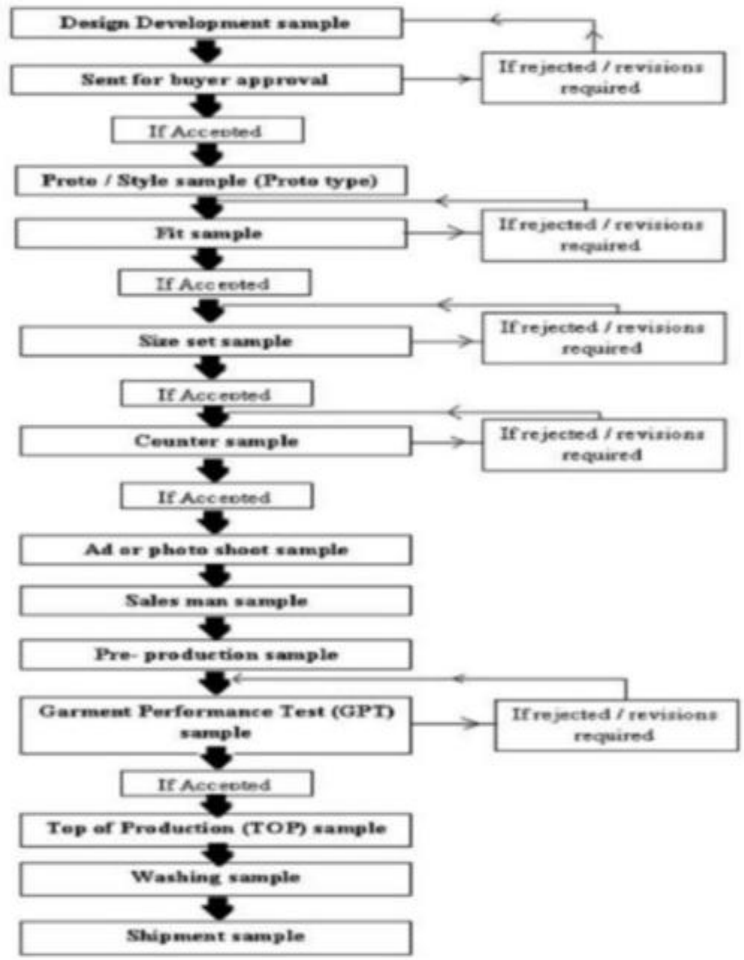

Figure 4.13: Sampling Process of Apparel Industry

Style Sample Development

The primary objective of creating a style sample is to validate the design aesthetic initially envisioned by the designer. This sample is typically produced in available colors, though the actual design, construction, and weight may differ from the final product. Some buyers request samples to be produced in the actual specified colors.

Size Set Sample Development

The primary objective of developing a sample size is to validate measurements and body fit, among other factors. This sample is constructed using the available color. However, the real construction and weight differ.

Development of Pre-Production Sample

The primary objective of creating a pre-production sample is to validate the final product for the buyer. Upon receipt of a pre-production sample, we may commence final or bulk manufacturing.

Development of Pre-Shipment Sample

The primary objective of developing production samples is to assure the final buyer that the products we manufacture and ship are suitable for the end user.

Merchandising Activities on Production

Merchandising actions about production adhere to the production plan. Upon receiving a purchase order from the customer, the merchandiser must collaborate with the production planner to formulate a production plan. The production plan includes the following elements:

- Planned date to start knitting to make the required fabrics.
- Planned date to start dyeing to color the fabrics.
- Planned date to start cutting fabrics.
- Planned date to start sewing the required garments.
- Planned date to start packing the required garments.
- Planned date to hand over finished goods to buyer nominated sea or air forwarders.

Trail/Test Cutting

Before starting bulk cutting, 10 to 15 pieces of each size and color are cut to modify the pattern. This process is called trial or test cutting. Upon approval of the trial or test cutting, bulk cutting can be proceeded.

Sewing

The sewing section assembles cut pieces to create garments. Sewing machines in this area are arranged according to the type of finished product being manufactured.

Packing

Upon completion of sewing, clothing is transferred to the packing division. We apply iron to garments, attach various types of hangtags, utilize poly bags, and prepare garments for shipment to the buyer.

Merchandising Activities on Quality Control

The primary aim of quality control is to ensure products meet the standards of both the initial client (direct order) and subsequent customers (reorders/altered orders/new orders). When both customers are satisfied, the manufacturer's products are more likely to maintain market demand. Quality assurance can only be guaranteed from the manufacturer's perspective.

- Understanding the customer needs.
- Designing to meet the criteria
- Faultless construction- manufacturing.
- Certified performance and safety.
- Clear instruction manuals.
- Suitable packing.
- Prompt delivery.
- Feed-back of field experience.

Customer satisfaction quality can be assured from the customer's perspective by offering:

- Right Product.
- Right Quality.
- Right Time.
- Undamaged Condition
- Right Place
- Right Price

The Main Objectives are to Prevent Errors by Early Detection and Action

- It is essential to ensure that the requirements are comprehensive and unambiguous at all levels, from the specifications of a large system to the individual job construction and terms of reference.
- The identification of inaccuracy through the observation of both the product and its production method.
- The prevention of errors at the earliest opportunity.
- The total commitment pertains to the contribution to the quality of the final output.
- Implement a comprehensive forward and backward control system that permits adaptability for modifications.

Booking to Forwarder

After making the final inspection, the merchandiser receives a packing list from the packing section which contains the list of cartons, how many pieces of garments in the carton, weight of the carton, number of pieces of garment to be shipped etc. Referring to this information the merchandiser makes booking to sea or air forwarder.

Export Documentation

The documents which are to be submitted by a C&F agent for export. An exporter should have to submit the following documents to the customs authority of a station:

1. Shipping bill of entry.
2. Export L/C.
3. Packing List.
4. Commercial Invoice.
5. UD/UP.
6. VBF-9A. form to be supplied by the C&F agent.
7. Export Permission form (EXP).

Bill of Landing (B/L)

A Bill of Landing is a document issued by a carrier (railroad, steamship, or trucking company) that serves as a receipt for goods to be delivered to a designated individual or their order. The Bill of Lading outlines the terms under which the carrier accepts the goods and provides specific shipment details.

- The quantity of the goods.
- Name of vessel
- Identified marks and numbers
- Destination

Invoice:

The following points are including in the invoice:

- Name and address of the buyers and the seller.
- The Date and term of the sale.
- A description of the goods,
- The price of the goods and
- The mode of transportation.

Payment release

Upon completion of the invoice, bill of lading, and other requisite papers, we submit it to the buyer's designated bank for the disbursement of payment. This pertains to my experience as a Merchandiser, where I was employed for three months.

4.14 Costing & Cost Analysis:

Since its inception, **Chittagong Asian Apparels Limited** has pioneered talent acquisition across all fields, successfully gathering top talent from both domestic and international sources. The company has created an excellent environment for employees to develop their qualities and capabilities through manufacturing, maintenance, and management processes.

Human resources at **Chittagong Asian Apparel Limited** maximize their potential and remain committed to contributing their highest efforts toward the company's continuous development.

TNA Plan

A TNA plan stands for Time and Action Plan — a detailed schedule used in the apparel and merchandising industry to ensure that all activities related to an order are completed on time and in the correct sequence.

Table 4.14.1: TNA Plan

Chittagong Asian Apparels Ltd.
Order Wise T&A Plan
Buyer: H&M **Style:** 102 (Men's Polo Shirt) **Qty:** 20,450 pcs

Process	Planned Date
Yarn Inhouse Last Date	2-Apr
Knitting Start Date	4-Apr
Knitting Close Date	16-Apr
FIT Sample Make & Submit	10–12 Apr
PP Sample Cutting & Print Send	13-Apr
PP Sample Print RCV & Input	15-Apr
PP Sample Sewing Complete	17-Apr
Dyeing Permission	18-Apr
Dyeing Fabric Close	6-May
Bulk Cutting Start	8-May
Print Send Start	10-May
Print Received Date	13-May
Input Start	15-May
Sewing First Output	17-May
Finishing Start	21-May
Input Close Date	22-May
Sewing Close Date	28-May
Finishing Close Date	30-May
FRI (Final Random Inspection)	1-Jun

Costing of the product:

Before approaching, we must know which of the expenses constitute final pricing of the apparel. The following costs are included in pricing of the final product:

1. Cost of fabrics
2. Cost of Accessories
3. C.M. (Cost of Manufacturing)
4. Cost of embellishment such as print, embroidery, etc.
5. Commercial cost.
6. Commission (if any)

As We Know,

Price of the final product = (Direct Expenses + Factory Overhead Cost + Indirect Expenses) + Profit

Cost Sheet & Consumption Sheet Preparation:

Fabrics Price

1. Yarn price per kg (approx. $2.40)
2. Fabric price per yard (approx. $0.08)
3. Dyeing price per kg (approx. $1.50)
4. Finishing price per kg (approx. $0.50)

Thus, the fabric price per kg comes ($2.40+$0.08+$1.5+$0.50) = $4.48

Fabrics consumption for a European T-Shirt is 3.00 kgs per dozen. So, fabrics price per dozen is (3.00 * 4.48) = $13.44

Trimming Price

Trims refer to all materials used in garments except the basic fabric. Hundreds of trims are utilized in garment production, making proper trim selection and quality crucial for styling, as poor trim choices may result in customer rejection and returns.

Even basic T-shirts require common trims including care labels, main/brand tags, size labels, sewing thread, poly bags, stickers, cartons, tag pins, and gum tape for complete production.

CM Calculation

CM (Cost of Cutting to Make) refers to the cost of cutting to manufacture garments. It includes cutting costs, sewing costs, and packing costs, along with plant overhead expenses and profit margin. For example, the CM cost per dozen basic T-shirts is typically $7.00.

Embellishment Calculation

Additional embellishments include prints, embroidery, patches, etc., which enhance the aesthetic appeal of garments, rendering them more stylish for consumers. Many garments consist of prints, appliqués and embroideries. But in promotional garment embellishment is not added at the manufacturing site, the prints are done after the required order is placed to the retailer.

Commercial Cost

Commercial expenses encompass LC commission, UD commission, EXP commission, documentation fees, and charges associated with items dispatched to the forwarder, among others.

Final Garments Cost & Order Confirmation

The final garment cost per dozen is calculated by adding fabric cost, trimming cost, CM cost, other embellishment cost, and commercial cost. For example, a basic style costs ($25.65 + $2.00 + $5.00 + $1.00) = $33.65 per dozen. The cost per T-shirt is $33.65 divided by 12, equaling $2.81.

After establishing the manufacturing price, negotiations occur with the buyer. Following price agreement, the order quantity is confirmed through receipt of order confirmation and letter of credit from the customer to facilitate order execution.

Shipping Charges

The delivery terms for the men's basic T-shirt in the buyer's inquiry are specified as 'FOB'. Consequently, maritime freight charges are excluded. However, the expense of local transportation must be included in the cost of the garment.

Fabric Cost Per kg

Table 4.14.2: Fabric Cost Per kg

Particulars	Light Colors	Medium Colors	Dark Colors
34’s Combed Yarn	Tk. 135.00	Tk.135.00	Tk.135.00
Knitting Charge	TK. 8.00	Tk.8.00	Tk.8.00
Dyeing Charge	Tk. 35.00	Tk.45.00	Tk.55.00
Compacting Charge	Tk. 6.00	Tk.6.00	Tk.6.00
Fabric Wastage @ 5%	Tk. 9.20	Tk.9.70	Tk.10.70
Fabric Cost per Kg	Tk. 193.20	Tk.203.70	Tk.224.70
Fabric Consumption Per Garment	197 grams	197 grams	197 grams
Fabric Cost per Garment	Tk. 38.06	Tk.40.13	Tk.44.27

Cost of Accessories: The accessories which are attached to the garments for packing with details and specifications to make it more appropriate and quality ensuring purpose. Now the Men's basic T-shirts, as example.

Labels: There are generally two types of labels these are main label and sub label. The main label consists of brand name and country of origin. The sub label consists of size, care label etc. Woven main label (2.5 cm width x 7 cm length): Tk 0.35 Polyester printed wash care label: Single color print: Tk 0.10.

Hang Tag: It is used to give basic information about the product. Generally used to give specifications like brand name, size, constructions, price etc. It may cost on average Tk 0.40 per garment.

Polybags: Generally used for storing goods in a better condition to keep it away from liquid and water absorption. It has a big importance for storing the produce for a longer period. It can cost up to Tk 0.30 per garment.

Master Polybag: Tk 2 per master polybag contain 8 garments - Tk 0.25 per garment.

Export carton: Normal: Tk. 40 per carton to contain 48 garments - Tk 0.80 per garment. So, the total cost of accessories is Tk 1.35 per garment.

4.15 Consumption Calculation of Fabrics, Accessories & Cartoons:

Fabric consumption calculation:

Body length = 73cm.

Chest = 60cm.

Sleeve length = 22cm

GSM = 220

As we know,

Fabric Consumption (per dozen) = ((Body Length + Sleeve Length) × Chest Length × 2 × GSM × 12) / 10,000,000

= {(73+22) * 60 * 2 * 220 * 12} / 10000000

= (95 * 60 * 2 * 220 * 12) / 10000000

= 30096000 / 10000000

= 3.0096 kg/DZ

Let us add 10% wastage,

So, Fabric Consumption = 3.0096 kg/DZ + 10% wastage

= (3.0096+0.30) kg/DZ

= 3.3096 kg/DZ

Carton consumption calculation:

Length (L) = 60cm

Width (W) = 40cm

Height (H) = 40cm

As we know,

Cartoon Consumption = 2 × {(L + W + Allowance 5cm) × (W + H + Allowance 2.5cm)} / 10000

= 2*{(60+40+5) x (40+402.5)} / 10000

= 17325 / 10000

= 1.7325 Sq. M.

Poly consumption calculation:

Length (L) = 12”

Width (W) = 10”

Thickness (T) = .08mm

As we know,

Pieces of Poly on 1 Lbs. = 75000 / (L × W × T)

= 75000 / (12*10*0.08)

= 75000 / 960

= 78.125 pcs on 1 Lbs.

Costing of the product:

Let,

Fabric price (including 25% profit margin) = $8.00

Cost of collar & cuff / DZ = $4.20

Cost of Trims = $ 2.50

Cost of Trims (with 5% Process loss) = $2.625

Now, Body Fabric cost / DZ = $ (3.3096 × 8.000) = $26.4768

Production Cost of Garments / DZ = $26.4768 + $4.20 + $2.625 = $33.3018

Price of Garments / DZ (with 25% profit) = $41.63

Production merchandiser is responsible for following up any production and development of a style with the right costing in a lead time. Apart from costing knowledge merchandisers must be aware of fluctuation of cost of different components of garment, time to time. Merchandising is a very dynamic process; at international level negotiation is done about the quality, quantity, price, placement, time of an order.

All the requirements must meet to bring out a desired output of production and shipping the product at the right time to earn the value of production. It is a combination of managerial and technical knowledge about the goods which is helpful to communicate the requirement and manufacture the desired output. The time and action chart have to be followed correctly to maintain the process and in-time sourcing is must to obtain the final product in the right time.

CHAPTER 5: INTERNSHIP EXPERIENCE

5.1 Internship Experience: Position, Duties, and Responsibilities

5.1.1 Position

As a **Merchandising Intern** at **Chittagong Asian Apparels Limited**, my primary role was to support the merchandising team in coordinating between buyers, production units, and suppliers. I assisted in the day-to-day tasks associated with order follow-ups, sample tracking, and maintaining documentation related to buyer communications. This position helped me understand the core merchandising workflow in a garment export company, from receiving buyer requirements to the final shipment of finished goods. Through practical exposure, I developed insights into time management, attention to detail, and the importance of effective communication in a fast-paced apparel industry.

5.1.2 Duties and Responsibilities at Chittagong Asian Apparels Limited

Order Management and Buyer Communication

- Assisted in receiving order sheets from buyers and ensuring that all specifications, including size, color, fabric, and trims, were clearly understood and properly documented.
- Maintained regular communication with buyers through email and follow-up calls to provide updates on sample progress, production status, and shipment timelines.
- Prepared and organized buyer comments on samples, and relayed necessary feedback to the production and sampling departments for revision and approval.

Sample Handling and Approvals

- Helped in coordinating sample development by ensuring fabric availability, monitoring sample progress, and meeting submission deadlines.
- Maintained a log of sample approvals and rejections, ensuring accurate documentation and tracking of buyer comments for each stage.
- Collaborated with the sample department to resolve any issues related to design, trims, or fabric that could affect the approval process.

Production Follow-Up

- Assisted the merchandising team in following up with production units to ensure timely execution of orders.
- Monitored production timelines, quality checkpoints, and shipment readiness, reporting any deviations or delays to the senior merchandiser.
- Ensured coordination between departments like quality control, procurement, and logistics to maintain alignment on order requirements.

Documentation and File Maintenance

- Maintained order files, including purchase orders, tech packs, fabric and trim bookings, lab dips, and approvals.
- Updated internal tracking sheets regularly to reflect the current status of each order in terms of samples, production, and delivery.
- Helped in preparing shipment documents, such as packing lists and commercial invoices, under supervision.

Learning and Exposure

- Gained first hand exposure to merchandising platforms and tools used in communication and planning.
- Observed negotiation techniques with buyers and suppliers to understand cost efficiency and sourcing strategies.
- Attended internal meetings to understand how coordination across departments impacts order execution and buyer satisfaction.

5.2 Professional Development

Technical Proficiency:

During my internship at Chittagong Asian Apparels Limited, I gained hands-on experience with the core aspects of merchandising, including order tracking, sample management, production coordination, and communication with buyers. I became familiar with technical documents such as tech packs, size specs, and purchase orders. Learning how to manage timelines, approvals, and production schedules gave me a practical understanding of how a merchandising department functions within the export-oriented garment industry.

Communication and Interpersonal Skills:

Working in a fast-paced environment with cross-functional teams—buyers, suppliers, production managers, and quality controllers—taught me the importance of clear and timely communication. I learned how to frame updates and inquiries professionally, handle pressure during delays, and maintain a proactive approach when interacting with internal teams and buyers. One of the most fulfilling moments was successfully helping to resolve a miscommunication between the production team and a buyer regarding fabric specifications.

Analytical and Problem-Solving Competencies:

The internship allowed me to apply analytical thinking in real-time challenges. Whether tracking down the cause of delayed trims or adjusting delivery plans based on production status, I developed skills in identifying issues, evaluating options, and proposing workable solutions. This experience taught me how crucial it is to think critically and act quickly to avoid disruption in the supply chain.

Understanding of Industry Standards and Ethics:

I became familiar with ethical business practices within the garment sector, particularly in areas like transparency, compliance with buyer requirements, and maintaining accuracy in documentation. Understanding buyer expectations regarding quality, labor compliance, and on-time delivery reinforced the importance of professionalism and integrity in every aspect of merchandising.

Networking and Industry Exposure:

Engaging with senior merchandisers, production heads, and buyers gave me a broader understanding of industry dynamics and expectations. Listening to their experiences and learning how they manage multiple orders and tight deadlines motivated me to be more strategic and detail-oriented. These interactions not only improved my knowledge but also sparked a deeper interest in pursuing a career in apparel merchandising.

5.3 Evaluation

My internship at **Chittagong Asian Apparels Limited** was an enriching and insightful experience that allowed me to explore the dynamic field of merchandising in the garments sector. Being part of the merchandising department gave me a practical understanding of how international buyer requirements are managed and how crucial time, quality, and communication are in maintaining smooth operations.

Though I was an intern, I was treated as a contributing member of the team. My supervisor and colleagues were highly supportive, guiding me through the various merchandising functions including order processing, sample coordination, supplier communication, and documentation. Their willingness to share knowledge helped me quickly adapt and gain confidence in handling real responsibilities.

One of the most valuable lessons I learned was the importance of coordination between departments—merchandising, production, sourcing, and quality control must operate in sync to deliver timely shipments. I also observed the emphasis placed on professionalism, integrity, and consistency, all of which are necessary to build strong relationships with foreign buyers.

While I gained solid exposure to the merchandising process, I would have appreciated the opportunity to work more closely with other areas such as production planning or supply chain logistics to develop a broader understanding of the garment export industry. Nonetheless, this internship strengthened my interest in pursuing a career in apparel merchandising and prepared me for the challenges and expectations of the sector.

In conclusion, this experience not only improved my technical and interpersonal skills but also gave me a deeper appreciation for the complexities and competitiveness of the RMG (Ready-Made Garments) industry in Bangladesh.

5.4 Improvement of Skills

- **Building Cross-Functional Collaboration Skills:**

  During my internship, one memorable experience was collaborating with multiple departments, including production, quality control, and sourcing, to ensure smooth order execution. Coordinating between different teams with diverse roles and priorities was challenging but rewarding. Seeing how our combined efforts helped meet buyer deadlines gave me great satisfaction and taught me the value of teamwork in the apparel industry.

- **Adapting to a Dynamic Industry:**

  The garment export sector is fast-paced and constantly evolving, requiring adaptability. I often had to handle urgent updates on orders, last-minute buyer requests, or changes in production schedules. These situations sometimes felt stressful, but they helped me become more organized, focused, and flexible—qualities I believe will be essential as I pursue a career in merchandising.

- **Cultivating a Keen Eye for Detail:**

  Merchandising demands high accuracy, especially when managing specifications, sample approvals, and shipment documents. Early on, I learned that even minor errors in order details or communication could cause costly delays. This experience sharpened my attention to detail, and now I meticulously review every document and update to ensure accuracy and avoid mistakes.

- **Overcoming Challenges and Making Informed Decisions:**

  During my internship, I encountered situations like resolving discrepancies between buyer expectations and production output. One particular case involved a fabric shade mismatch, which initially frustrated the buyer. By carefully listening to their concerns, coordinating with the sample and quality teams, and offering timely solutions, I helped restore buyer confidence. This experience taught me empathy, effective problem-solving, and the importance of clear communication—skills I am confident will contribute to my future success in the industry.

CHAPTER 6: CONCLUSION AND KEY FINDINGS

6.1 Summary of Key Findings

Financial Performance

Chittagong Asian Apparels Ltd. has shown stable and positive financial performance in recent times. The company has maintained good profit margins by managing risks well and operating efficiently. Merchandising has contributed greatly by bringing in regular orders and ensuring timely deliveries. Revenue growth has been supported by expanding product variety, exploring new markets, and offering value-added services. The company also keeps its credit and inventory under control, helping maintain smooth cash flow.

Overall, Chittagong Asian Apparels Ltd. is in a strong financial position, with good liquidity and a focus on long-term growth in both local and international markets.

Market Position and Competitive Analysis

Chittagong Asian Apparels Ltd. has established a solid position in Bangladesh's RMG industry, supplying quality knit and woven garments to international buyers, especially in Europe and North America. Its strength lies in timely delivery, consistent quality, and a skilled merchandising team that effectively manages buyer relations and order execution.

While the company faces competition from larger factories and rising raw material costs, it remains competitive through flexible production, strong compliance standards, and long-term buyer trust. Its strategic location near the Chittagong port also gives it an edge in logistics and shipment efficiency.

Operational Efficiency

Chittagong Asian Apparels Ltd. demonstrates strong operational efficiency through well-organized production planning, skilled labor, and effective coordination between merchandising and manufacturing teams. The use of Time and Action (TNA) calendars ensures timely execution of orders, while efficient line balancing and quality control help minimize production delays, defects, and rework. Raw material planning is closely monitored to avoid supply disruptions, and the factory's ability to respond quickly to buyer changes reflects its adaptability. These practices enable CAAL to maintain timely delivery, control costs, and uphold consistent product quality—key factors in sustaining its competitiveness in the global RMG market.

Risk Management

Chittagong Asian Apparels Ltd. takes a proactive approach to risk management by identifying potential challenges across sourcing, production, and delivery. The merchandising team plays a key role in minimizing risks by maintaining strong communication with buyers, securing approvals early, and working with reliable suppliers. The company also diversifies sourcing options to reduce dependence on single vendors and monitors global market trends to anticipate price fluctuations. In production, strict quality control and compliance checks help avoid shipment delays or buyer rejections. By using detailed production planning and maintaining buffer time within TNA schedules, CAAL effectively manages operational and reputational risks in a competitive and fast-changing industry.

6.2 Recommendations for Improving the Merchandising Process

- **Implement an integrated ERP system:** Deploying a robust ERP system will streamline the merchandising workflow by allowing real-time tracking of orders, production status, sample approvals, and buyer communications. This will reduce manual errors, improve transparency across departments, and help merchandisers manage lead times more effectively to ensure on-time delivery.
- **Broaden and diversify buyer and supplier networks:** Expanding CAAL's portfolio of buyers and sourcing options can reduce over-reliance on a few clients or vendors. This diversification strengthens the company's position in negotiations, increases order security, and offers flexibility in case of demand shifts or supplier delays.
- **Establish long-term business partnerships:** Building long-term relationships with key buyers and strategic suppliers ensures more predictable order volumes and smoother material sourcing. It also enables merchandisers to better forecast seasonal trends and collaborates on product development, reducing last-minute changes and disruptions.
- **Improve cross-functional coordination:** Enhancing communication between merchandising, production, procurement, and sampling teams is vital. A more

synchronized workflow ensures accurate order execution, reduces rework, and allows faster responses to buyer feedback or design changes.

- **Introduce performance reviews and post-order analysis:** Conducting regular reviews of order execution—including on-time delivery, quality issues, and communication effectiveness—helps identify gaps in the merchandising process. This analysis supports continuous improvement and enhances buyer satisfaction through better service delivery.

6.3 Lessons Learned and Future Directions for Merchandising at Chittagong Asian Apparels Ltd.

During my internship at Chittagong Asian Apparels Ltd., I observed several key lessons related to the merchandising processes, along with potential future improvements to enhance efficiency and competitiveness:

1. Embracing Digital Transformation

- **Artificial Intelligence (AI):** CAAL could benefit from integrating AI tools to support sourcing and supplier management. For example, AI can analyze supplier performance data, assess risks, and help negotiate better contract terms to ensure reliable raw material supply.
- **Blockchain Technology:** Exploring blockchain applications in the supply chain may improve transparency and trust by tracking raw material origins, verifying authenticity, and reducing risks of counterfeit products.
- **Robotic Process Automation (RPA):** Automating routine tasks like data entry, invoice processing, and contract management would minimize errors and free up time for strategic activities.

2. Strengthening Supplier Collaboration and Innovation

- **Joint Product Development:** Inviting suppliers to participate in developing new fabrics, trims, or finishing techniques can help CAAL stay ahead of fashion trends and meet customer demands more effectively.
- **Innovation Challenges:** Encouraging suppliers to propose creative solutions and improvements can drive innovation and quality enhancements across the supply chain.
- **Knowledge Sharing:** Creating platforms for open communication and sharing best practices between CAAL and suppliers can improve coordination and boost overall productivity.

3. Promoting Sustainability and Circular Economy Practices

- **Circular Procurement:** Adopting procurement strategies that focus on minimizing waste, encouraging reuse of materials, and extending product life cycles aligns with global sustainability trends and can reduce costs.
- **Sustainable Supply Chain:** Working closely with suppliers to source eco-friendly raw materials and implement green production methods will help CAAL meet growing consumer demand for sustainable fashion.
- **Reducing Carbon Footprint:** Optimizing packaging, transportation, and supplier selection based on environmental impact can lower CAAL's overall carbon emissions.

4. Enhancing Data-Driven Decision Making

- **Advanced Data Analytics:** Improving the use of data analytics tools can help merchandising and procurement teams identify trends, forecast demand, and optimize inventory management.
- **Predictive Analytics:** Using predictive models can assist in anticipating supply chain disruptions and adjusting procurement plans proactively.
- **Data Visualization:** Presenting procurement and sales data visually improves communication and helps teams make faster, more informed decisions.

5. Fostering Employee Development

- **Continuous Training:** Providing regular upskilling opportunities will equip procurement and merchandising staff with knowledge of new technologies and market trends.
- **Learning Culture:** Encouraging employees to engage in continuous learning and innovation supports a motivated and capable workforce.

Additional Recommendations for CAAL

- **Collaborate with Industry Peers:** Learning from other apparel manufacturers and technology providers can help CAAL adopt best practices and innovative solutions.
- **Use Technology to Enhance Customer Satisfaction:** Implementing digital tools for order tracking, self-service, and feedback can improve buyer experience and strengthen client relationships.
- **Focus on Risk Management:** Developing contingency plans, diversifying suppliers, and regularly assessing risks will improve supply chain resilience.
- **Measure and Report Sustainability Impact:** Tracking environmental performance and communicating these efforts can boost CAAL's brand reputation among eco-conscious consumers.

By integrating these lessons and future directions, Chittagong Asian Apparels Ltd. can enhance its procurement and merchandising effectiveness, stay competitive in the fast-evolving apparel market, and support sustainable growth.

6.4 Reflection

As a merchandising intern at Chittagong Asian Apparels Ltd. (CAAL), I had the opportunity to gain practical knowledge of the apparel industry's core operations. Throughout my internship, I became familiar with the end-to-end merchandising process, including order follow-up, production coordination, procurement support, and communication with suppliers and buyers.

One of the most important things I learned was how crucial accurate documentation is in merchandising. I assisted in verifying purchase orders, checking material specifications, and reviewing buyer requirements. This helped me understand the significance of data accuracy and clear communication across departments to avoid delays and ensure order fulfillment.

During my time at CAAL, I was actively involved in organizing and sorting sample files, order sheets, and fabric swatches. Though this may seem like a routine task, it sharpened my attention to detail and taught me how organized documentation plays a key role in the smooth execution of merchandising functions. Proper file management enhanced both internal coordination and external buyer communication.

I also gained exposure to the procurement side of merchandising. My supervisor briefed me on the steps involved in sourcing raw materials—from identifying requirements and negotiating with suppliers to ensuring timely delivery aligned with production schedules. I learned how supplier evaluation, lead time management, and cost analysis are integrated into the decision-making process.

Moreover, I explored various types of garments CAAL produces, the fabric compositions used, and the quality standards demanded by different buyers. This hands-on learning enabled me to understand how buyer expectations, market trends, and production capabilities intersect within a merchandising team's responsibilities.

Aside from technical knowledge, the internship offered valuable professional development. I observed how teams communicate under pressure, adapt to buyer feedback, and maintain timelines. I also understood the broader impact of apparel merchandising on the company's business success—from client retention to market reputation.

Overall, my internship at Chittagong Asian Apparels Ltd. was an enriching experience. It provided me with not only industry-specific knowledge but also transferable skills in planning, coordination, and problem-solving. I am grateful to my supervisors and colleagues at CAAL for their guidance, and I believe the experience has prepared me well for a future career in the apparel and merchandising industry.

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