



Cooperative Education Report

Handling Production and Distribution of Garment Factory

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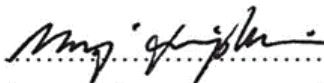
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Abstract

This cooperative report entitled “Handling Production and Distribution of Garment Factory” has the goals to examine the garment manufacturing process in Nepalese context and how product is delivered to the market. It also aims to ensure the level of professional competency and attitude developed within the internee. The objectives of the study include: (1) to know how the product is manufactured and how the costing is determined (2) to know how production execution is done within deadlines (3) to know about the management and technical process of garment industry. With the company, the student was assigned to work as intern, in the department of Production, Marketing and Finance. The main responsibilities are to inspect various areas of production, maintain record of daily expenses, dealing with customer and procuring order from them, making phone call and follow-ups, arrangement of meetings. Upon the completion of the internship, it found that the problem was resolved by means of experience gained, reducing communication gap, co-ordination and maintaining teamwork with employees, brainstorming ideas to market through Internet and follow-ups with the fabrication. In this matter, student is able to learn more about overall production process from sampling to shipment of order, fabrics, costing of garment manufacturing, record keeping practices and strategies of factory, decision making in real business scenario and attitude of taking initiative and risks which are very important for future career development and profession.

Keywords: *Production, Merchandising, Garments, Cutting, Sewing.*

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Lastly, I am also very thankful and grateful towards other colleagues and family members for their support, co-operation, encouragement, and valuable suggestions for the completion of this project. I believe that this report will be a valuable asset not only for academic institution, but will also be useful for all those who are interested to learn about internship experiences in garment manufacturing industry.

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List of Acronyms

ABU	Ananta Binayak Udhyog
RMG	Ready-Made Garments
PP	Pre-Production
CM	Cost of cutting to making



Chapter 1: Introduction

1.1 Company Profile

Ready-made garments (RMG) sector has grown to be the one of the largest export item in terms of foreign exchange earnings and also contributing employment opportunities to large section of communities. (Trade and Export Promotion Centre, 2019) After several years of anticipation, the business environment and political situation of Nepal have become better with lots of business opportunities.

Ananta Binayak Udhyog (ABU) is a recent privately owned start-up manufacturer and wholesaler of Nepalese garments and clothing factory which is fully approved and license holder under Ministry of Industry, Inland Revenue Department and Government of Nepal based in Kathmandu. ABU specializes in manufacturing both men's and women's wear including children offering a wide range of Nepalese woven and knitted clothing's like shirts, T-shirt, baby set, summer clothing, jackets, gents/ladies trousers, ladies tops, ladies gown, windcheater, baby T-shirt, shorts, leggings etc. with well-deserved reputation for quality, value and reliability.

ABU is led by its managing partner, Gopi Krishna Pandey and Senior Partner, Anil Agrawal. It has its office located in Bhurungkhel, Kathmandu. It began its journey with 50 machines from Jack and Shunfa with its factory outlet spread over the area of 7290 sq. ft. It has the production capacity of around 45000-50000 units of item per month. It currently employs around 70 workers from different social class (mostly females).

ABU manufactures and merchandises woven and knitted products in wholesale price. It manufactures different products and maintains quality standard in each and every individual product. The entire products are made by the experts of skillful hands and 100% free from child-labor who are selected carefully under the strict supervision. It mainly concentrates in promotion of Nepalese garment products to encourage and develop the skill as well as the lifestyle of the people from the Hilly and Terai regions. It has employed as many workers as possible from different society & economic field and offering them benefits such as health-care and education to their children. The factory has been running by highly trained and skilled manpower, which have been in this sector for quite a long time who are able to keep continue the production process with utmost accuracy and flawless finishing. The company has guaranteed uninterrupted production and timely supply of the manufactured products as per the schedule and time frame of buyers. The production unit has its own high powered generator

that is being used as back-up sources of electricity, which gives the manufacturing chain a lot more dynamism and continuity. Further, ABU believes in fair trade and is successfully following the vision of *“To be a leading manufacturing unit in Nepal and extending its operation throughout various geographies”* with the help of given strategies:

- In time action
- Clear understanding of customer’s instructions.
- Clear communication with vendors
- Clear instructions for production
- Strict compliance with quality control system
- Absolute efforts for in time shipments

It dreams of a world where Nepalese handmade products are renowned and exported in every nook and corner of the world. That is why; it is not involved in the capitalist mode of production, which only seeks profits. It has been able to chase its mission to create profitable opportunities for suppliers/buyers and provide job opportunities for employees so that they can raise their financial position and raise their living standard. Also, it aims to create delightful shopping experience for the ultimate end customers transforming the Nepalese garment product to meet international standard. Their focus is on the customer needs and satisfaction. They always maintain delivery schedule according to buyer’s requirement.

1.2 Organizational structure

ABU is categorized as Figure 1:

- Top level management (The Partners): Firm is led by two partners (Senior and Managing) who are responsible for strategy development, monitoring and approving the works of other managers and overall conduct of each operation.
- Finance Department: An accountant and his assistant looks after the preparation of financials and monitoring receivables and payables of the firm.
- Purchase Department: This department is solely looked by the Senior Partner who is responsible for all the purchases of raw material fabrics from China.

- Production Department: The Managing partner (Senior Production Manager) is responsible to look over all the production related activities and monitor the works of following managers:
 - Factory Supervisor: They monitor and closely supervise all the production unit and detailed work performed by sewing labors, thread cutting, ironing department. They are responsible to inform about any shortage of inventory of raw materials.
 - Cutting Manager: They are responsible for designing the patterns for different clothing, setting up layers of clothes and finally cutting the fabrics after drawing patterns on them.
 - Sampling Manager: They directly co-ordinate with the merchandising and production department. Sampling is done to see how the product will look like when produced in bulk and to check whether there are any discrepancies in the pattern that are made. They maximize design and product development capability of manufacturer.
 - Finishing Manager: They perform the activities of checking packaging and any alteration in the produced clothes to maintain standard quality of clothes.
- Marketing Department: They handle any product from dealing and taking orders from customers to its sales confirmation and shipment arrangement to the customer within a specific time frame. Also, they are responsible to collect the payments from the market.
- HR and Admin Department: They are responsible for recruiting new employees and all the daily administrative and official work of the organization such as handling cheque and encash the cheque, etc.

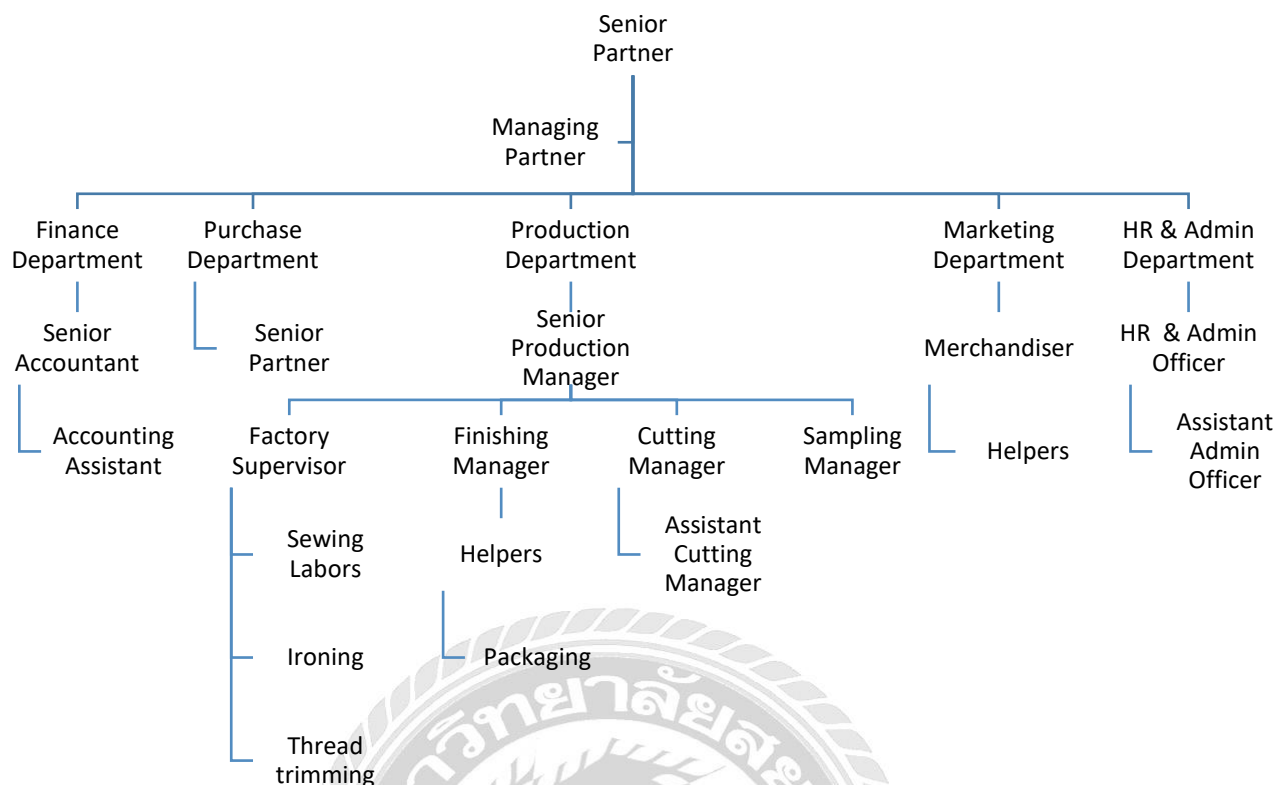


Figure 1 Ananta Binayak Udhyog Organizational Structure

1.3 Statement of the report

With great pleasure, I, Aashutosh Agrawal, hereby declare that the presented internship report titled as “Handling Production and Distribution of Garment Factory” with respect of my working at Jay Maruti Enterprises (Ananta Binayak Udhyog) as a Production Manager Assistant, is prepared solely and uniquely by me without any duplication after the completion of my seventeen weeks of successful work at the firm. It was certainly a great opportunity for me to work on this real life project to actualize my theoretical knowledge of this course in the practical arena and some more which is out of this course. However, required guidance has been taken when required from designated supervisor, Mr. Gopi Pandey. I have tried my level best to bring out the original scenario of Jay Maruti Enterprises with full of effectiveness & efficiency. I also confirm that, the report is only prepared for my academic requirement not for any other purpose. It might not be used with the interest of opposite party of the corporation. I hope that this project paper has been to your expectation, if you come across any queries regarding these cases, it will be my pleasure to clarify your questions.

1.4 Objectives of the study

The major objectives regarding being a part of the ABU team were to firstly gain practical exposure and secondly application of knowledge on real life projects and/or assignments and to study manufacturing process thoroughly. Also, to develop better understanding of manufacturing environment in context of Nepal along with its feasibility. Some more objectives are listed below:

- To develop concept about how a garment factory works and different departments co-ordinate with each other
- To achieve new idea about knit garments manufacturing process and RMG sector
- To know how new orders come to the factory and way of dealing with customers
- To know how the Product Development is done and how the costing is determined
- To know how price negotiation is done with suppliers and customers
- To know how the team work is done perfectly
- To know how production execution is done within deadlines
- To know about the management and technical process of garment industry
- To study the present market composition and market demand for the Nepali garment product about Market diversification
- To analyze the recent labor situation in the garment industry of Nepal

1.5 Roles and responsibility of the student

During the period of my internship at the factory, here is the brief information about the major areas for I was assigned to work:

- Planning Functions:
 - Planning the production of particular sample as per the earliest delivery dates
 - Getting clarifications about style details from the Senior Production Manager
 - Arranging necessary fabrics and accessories of respective styles from the godown
- Cutting Functions:
 - Helping to formulate and following proper cutting norms
 - As sometimes, the patterns drawn do not result in a desired garment/measurement, so inspecting the workability of pattern before cutting

- Eliminating any of discolored or defective fabric before starting of the cutting
- Checking if the correct number of layers is recorded or not in the record book
(Annex. Figure 6)
- Production Functions:
 - Assigning cut pieces to the concerned and appropriate tailors as per the item to be produced
 - Informing quality related problems encountered during the production to the Senior Production Manager
 - Once In-line inspection at the sewing department
 - Inspection of finished samples two times along with correct number of piece in bundles
 - Checking if the thread trimming is done properly or not
 - Assisting in determination of the cost of new product
- Sales and Distribution Functions:
 - Dealing with the customer and procuring order from them (Annex. Figure 5)
 - Revising the order and specification of buyer
 - Timely and correct shipment of order of buyer
 - Sending the photos of samples and bill to the buyer
- Finance Functions:
 - Helping to maintain the record of daily administrative expenses
 - Preparing journal entry in the books of transaction with the accounting assistant
 - Assisting to make entry of transactions in Tally software (Annex. Figure 3)

Chapter 2: Internship Activities

2.1 Assignments and responsibilities of the student

2.1.1 Sampling Department

Sampling is the stage of product development. In this process, a small number of garments are made so as to match the market demand requirement and to get approval from the buyer so as to start off the production. The buyer sends specification sheet, stitch type, details of fabrics, embellishment details etc. to the sales manager (merchandiser). The sales manager files this information along with the details of product sample regarding costing, fit, correction, size, set and approval and forward it to the sampling head.

In this department, I used to help the sales manager maintain record of the details of each buyer. Also, I used to withdraw pictures of clothes samples from internet and discuss with the production manager regarding the production of new items which are in latest trend. Similarly, I used to get clarifications about style details and number of quantity to be produced for different items from the senior production manager. Furthermore, I used to keep record of which sample is approved and is to be sent for production. I used to assist in planning for the production of particular sample as per the earliest delivery dates.

2.1.2 Production Department

The production department requires information on the three stages of production.

- When the cutting of a production order has to be started.
- When a production order has to start being issued to the sewing room
- The styles and qualities of the finished garments which have entered the warehouse

I used to assist the production department to receive information from the sections concerned on a daily or more frequent basis by maintain effective communication and co-ordination. I assisted the following areas and performed the assigned tasks under production department.

- Accessory Store Work: Once the raw material reaches the store/godown on the prescribed date and day, I assisted the factory supervisor to verify the raw materials against delivery invoice and packing list. After it is confirmed that the received materials is according to the documents, a quality inspection is carried out which is irrespective to the type of the buyer.

- Inspection of materials purchased: After the goods is received from the supplier, the quantity and quality of goods is checked for any defective or abnormal goods according to the inspection criteria specified by the senior partner and reporting to the senior partner if any of them are not meeting this criterion for complaint/replacement. I assisted in keeping track of all the quantities of fabrics received in-house timely. The goods are generally received in breakups as suggested by the Senior Production Manager according to the requirements stated by the planning and the production department. Other works include the following:
 - Negotiation of prices, quality, delivery place and time with the supplier
 - Selecting and sourcing the raw materials from the right sources
 - Selection of supplier for order
 - Co-ordination with the merchandiser, supplier, stores, and finance department
- Cutting room inspection: Quality department is also inspects work done by cutting room. Like, layering of fabrics on cutting table, cut layer inspection, cut component inspection, Bundle inspection, checking workability of patterns etc.
- Fabrication inspection: In high fashion garment or during the times when production slot is full, preparatory work and full lot production work are outsourced like printing, machine embroidery, washing, special decoration on garments and sometimes the production of particular garment product itself etc. I used to contact the concerned person from Fabrication regarding timely delivery of goods taken for fabrication and printing. I also used to keep record of how many pieces they have taken and brought back.
- Packing and Finishing: The garments are encased in plastic packing before entering the finished goods warehouse. I used to ensure if proper packing is done or not. Similarly, if there is any counting mistake in bundling of the finished and ironed clothes or not. Although this is not strictly a production function, it is tied in with production where I used to assist finishing department to give the 'go' or 'no-go' for every garment produced. (Annex. Figure 8)
- Mail communication and making phone call to the customers, suppliers, internal office and Factory for the concern issues like repeat order of any material to the supplier, taking order in phone call from customer etc. Assigning cut pieces to the concerned and appropriate tailors as per the item to be produced.

- Informing quality related problems encountered during the production to the Senior Production Manager
- Once In-line inspection at the sewing department
- Inspection of finished samples two times along with correct number of piece in bundles.
- Assisting in determination of the cost of new product ensuring proper inclusion of the cost of fabrics, cost of cutting, sewing, plastics for packing, transport cost, overheads, cost of accessories like labels, tags, buttons, elastics, cost of embellishment like print embroidery etc.
- Assisting to get the needed raw-materials in-house before starting Production by prepare fabric and accessories requirement list, checking with supervisor and passing it to supplier with proper specification.
- Pre-Production meeting with necessary approval comments and special instruction.
- Ensuring the Production to be started as per planning timeline

In order to achieve sales programme on time, I used to check if the pre-production phase for an order is ended or not by ensuring all the graded patterns and all the raw material are issued to the factory for production. Inspection if the Labour, machinery and other sources are utilised to the best. I used to provide production management with regular and up-to-date information on the overall and detailed performance of the factory. It enables those responsible for production to anticipate and correct deviation from plans.

2.1.3 Sales and Distribution

It includes planning and coordinating all the activities right from the order procuring and till the shipment order. After the goods are produced, I used to assist the sales manager on following grounds:

- Buyer selection
- Know about the nature of buyer
- Communication with the buyer
- Company arrange a meeting with buyer for business
- Showing samples and dealing with the customer with price negotiation
- Price confirms and order place from buyer
- Revising the order and specification of buyer
- Timely and correct shipment of order of buyer

2.1.4 Finance Department

I also worked under finance department and got an opportunity to learn about accounting and record-keeping process of Garment Factory. With the accounting assistant, I assisted him in following activities:

- Preparation of bank payment voucher: To know the finance department procedure of garment factory, I used to spend time in the Finance department. I used to observe preparing bank payment vouchers. Bank payment voucher is used during the payment made for different types of expenses and to accounts payables out of the bank account of the organization. Photo copy of the check is attached to the voucher when payment is made through check.
- Preparation of bank receipt voucher: Bank receipt voucher is used at the time when payment is received and deposited into the bank account of the organization. As a supporting document, the deposit receipt is attached to the bank receipt voucher.
- Preparation of journal voucher: Journal voucher is used when there is neither cash nor the involvement of bank in a transaction. There are so many types of transactions for which journal vouchers are prepared. For example, when goods are sold to the customers on credit, the journal transaction is recorded.
- Maintaining administrative expenses: I also used to observe and assist the administrative officer to maintain records of different kinds of expenses related to office and the daily expenditures' record of the organization.
- Maintenance of different files: Another responsibility of mine was to maintain the files carefully which contained different important documents related to purchase, sales, production, records of layered fabrics, salary paid to staffs and tailors etc.
- Entry of transactions in Tally: As Tally is widely accepted accounting software, I used to work under the accounting assistant to make entry of daily transactions in Tally. First of all, I learnt how different transactions are recorded as per their nature and assisted him to make the entries along with keeping the record of stocks in Tally.

Chapter 3:

Identification of Problems Encountering during the Internship

3.1 Website or Online Presence

With the enhancement of technology, online marketing and web development has been boon for various businesses. Currently, Ananta Binayak Udhyog does not have any of its website or online page in social media like Facebook and Instagram. It would be more communicative if it had an updated web site. Much of the business correspondence executed are online. Buyers would feel more convenience if Ananta Binayak Udhyog had an updated web. Therefore, I suggested my supervisor Mr. Gopi Pandey (Senior Production Manager) to open its online store in social media or create a website where they could show the variety of garments and apparels. The advantage of this step would be:

- Online Marketing
- Expand the market over internet internationally
- Expand the market locally over the internet.
- The material can be sold out at online shop and would develop trust and preference for the suppliers and customers.

3.2 Lack of proper warehouse and storage

There is no proper placing of the cut and bundled pieces of fabrics and final products. Because of this reason, there might be reduction in quantity of clothes due to theft or getting lost. It will prove to be big loss for organization. During the intern period, I noticed there is no proper counting of cut pieces and warehousing of final product. As a solution, I talked to my supervisor regarding the “Materiality” concept and to place them safely. Otherwise, at the time of dispatch/shipment of goods, there is possibility of over counting. Since it is recently started organization I even assisted to complete the construction of new warehouse in earlier time.

3.3 Communication Gap

There are a little bit gaps in communication between the departments. Although they confirm each and every thing from each other, I have seen mistakes being made and the staffs blaming each other to keep oneself safe. Being in organization, proper and effective communication is a must for efficient completion of work. As a solution, I gave idea about a system of giving proper instructions and the authority to reconfirm any work regarding what and how to do directly from Senior Production Manager in case of any confusions. Also,

another system of re-checking is implemented to ensure if the communicated task is done properly or not.

3.4 Motivation to the employees

Initially, there was no any kind of incentives or appraisals for labors and employees who work in the factory. HR department was also not seen serious in evaluating performance of employees and not giving reward accordingly. As garment industry is labor-intensive, satisfaction and feeling of dignity towards work needs to be maintained to maintain the labors in sustainable way. Therefore, I suggested HR department that it could prove and show that they are here for employees by motivating the employees to perform their best. They can evaluate the motivation and determination level of their employees and give them incentives like bonus for extra work, allowances, announcement of Best Employee of the month etc. Moreover, following my suggestion, in order to speed up production, Mr. Gopi Pandey kept five workers under thread trimming department regarding the payment as per “piece rate” rather than monthly salary. After this decision, the employee was motivated to trim the threads of more pieces of garment to earn more.

3.5 Outsourcing for production (Fabrication)

May be since it is recently started, half of the production is outsourced and sent to fabrication (sewing/knitting outside) and also for some embellishments like printing, embroidery, putting buttons etc. However, many a times, the delivery is done late and the sewing quality that comes from fabrication is not up to the standard, which decreases customer satisfaction. Moreover, sometimes they produce alter pieces, sometimes, they return the finished product less in number and other times, there is fault in printing. That’s why, I myself started making daily follow-up to all the fabrication person to deliver the products in time. I maintained strict checking for counting every quantity of material sent for fabrication and brought back in the factory. Similarly, I asked them to repair the damage pieces and maintain strict double check not to produce alter items. I even asked the production manager to add new machinery to less outsource the production and fixed a meeting of my production manager with the owner of sewing machine company “Jack” for further deal and purchase of new machines.

3.6 Not good cutting and packing system

In the cutting department, the Senior Cutting Manager used to sometimes make mistake in counting the total number of layers set, and also in cutting of the drawn patterns of the fabrics. In addition, the quality of packing done is not qualified all the time which creates

problem for the satisfaction of buyers in the product. Many a times, I even found more number of pieces in a bundle of dozen. To address this problem, I asked the finishing manager to make the ironing and packing workers to maintain individual record of total number of finished garments packed. This could be tally with the total number of particular item produced. It would maintain check and balance to see if actual number of finished products match with total number of cutting done and produced. I also myself many times counted the total number of layers set in the cutting department with the cutting manager and made him cut the layers under my supervision to enhance the accuracy of cutting of fabrics.



Chapter 4: Contribution and Learning Process

4.1 Contributions of student made during the internship

With 4 years of learning experience at Kathmandu College of Management (KCM), I happened to inculcate knowledge regarding business, management, finance, start-ups and many other things within me. Getting the theoretical knowledge into practical experience, I made contribution at Ananta Binayak Udhyog in following ways along with the timely completion of responsibilities and activities mentioned already above in Chapter 2:

- **Communication:** It is one of the foremost and most important functions required in an organizations. For successful completion of production, effective communication is required to communicate with different levels of people in factory to perform day to day activities. I acted as a strong medium to bridge the communication gaps existing in the factory. I also established new channel of communication of lower level employees directly with Senior Production Manager and reconfirmation of correct instructions from Factory Supervisor. I also cracked many deals and orders with the customers convincing them to buy the product with the help of effective art of communication.
- **Planning & Programming:** I also participated in planning with my seniors giving new ideas for continuous production and working for successful implementation of plans made. Planning in factory includes regards to various aspects like planning the production of new sample, checking the order requirement, planning for the given order, proper and efficient allocation of work to the concerned workers, programming for various activities, availability of required raw materials in time, quantity of particular item to be produced, ways to reduce cost of production etc.
- **Costing:** It is the process of estimation of various head of expenditure for a given product and the subsequent price. It is another crucial function because keeping in mind the competition of various Indian and Chinese clothing's, the costing need to be low maintaining standard quality. I went to the market, researched and got to know the current prices and rates of various products, processes and accessories to help in the accurate costing with side by side comparison with market price and determine the profit margin.
- **Decision making:** The Senior Manager has to make several decisions during the production and order processing like giving approvals like fabrics, color, design, accessories like button, zipper, elastic, tag labels, size labels, set of bundling, quantity

to be produced, packing of final garments, selection of suppliers and vendors, selection of buyers, etc. where I actively participated by giving my opinions. I also had authority to make some decisions under cutting and finishing department such as giving approval for elastic, labels, bundling of items and color in absence of my supervisor during his payment trips.

- **Controlling:** This is the crucial activity which should be maintained in any production unit with equal check and balance. I used to make sure that all the activities are carried out as per the planning and in case of any deviation from plan, I used to report to my supervisor and make the alternative measures.
- **Coordination:** I as a BBA student had learnt co-ordination and team work ever since the first day of orientation. I always tried my level best to coordinate with every department in such way to reduce the uncertainties and difficulties. In case of any problem, I used to support and lend helping hand in order to complete the task successfully in the given period. Both the controlling and coordinating activities complement each other and I maintained both accordingly as per my level.
- **Follow ups:** During my working period, I used to maintain follow-up especially with the Fabrication so that the production outsourced reaches the factory on time with standard sewing quality. Similarly, I made follow-up with customers sending them the samples at various stages of order, and other includes follow-up for the approvals of instruction and decisions.
- **Negotiation:** It is the activity of convincing, compromising and cooperation which would benefit the both parties (supplier and customers) involved in the negotiation. I dealt with customers and took orders from them in bulk. I fixed meeting of my supervisor with owner of sewing machine. I used to negotiate with the fabrication to outsource the production in lesser price.
- **Meeting:** I used to make various arrangements to conduct pre-production meetings in order to discuss about the production of demanded items, about the proceedings and the status of the running order, meeting with the buyers and business people in giving reporting or participation or discussion.
- **Forecasting:** Forecasting is the activity of predicting the future happenings or problems. The senior Manager has to predict the future uncertainties in the current order or industry so that alternative actions or corrective measures can be taken in advance

where my contribution included giving suggestion or ideas about new products, latest technologies or latest trends in the garment industry. (Textile Trade, 2015)

- Learning by doing: I used to maintain the records of expenses, prepare bank receipt and payment vouchers, and assisted in making day book and journal entry. In addition, I ensured that the factory is keeping accounting records which disclose the financial position of the factory with reasonable accuracy.

4.2 Details of the related learning process and new knowledge student has received

In today's competitive sector of finance, business and banking, an internship is meant to enhance experience in the field where one is interested in, a primary way to learn to network within the organization and get footstep in the door at one's dream company. Getting internship at Ananta Binayak Udhyog provided me a platform to meet new people, learn from their experiences and inculcate lot of practical knowledge which will prove to be fruitful in establishing my career in the days to come. Also, I got a chance to analyze the present RMG market of Nepal and demand of Nepalese garments among the customers.

I would explain the part of my learning under two categories, one is practical learning and the other is behavioral learning. Under the practical learning, I got to know the production process of garment industry and various other activities regarding the garment factory.

4.2.1 Garment production

Based on my learning about the garment manufacturing processes, it can be summarized under these categories:

- Pre-Production Process - Pre-production process includes PP meetings, decision making and sampling, approvals of samples, sourcing of raw materials, planning for prints and fabrication.
- Production process- Layering, Mark making, cutting, sewing, repair alteration with in-line inspection, and finishing.
- Post Production process – Checking quality, thread trimming, putting buttons, labels and tags, ironing, folding and packing, shipment inspection and delivery to customers etc.

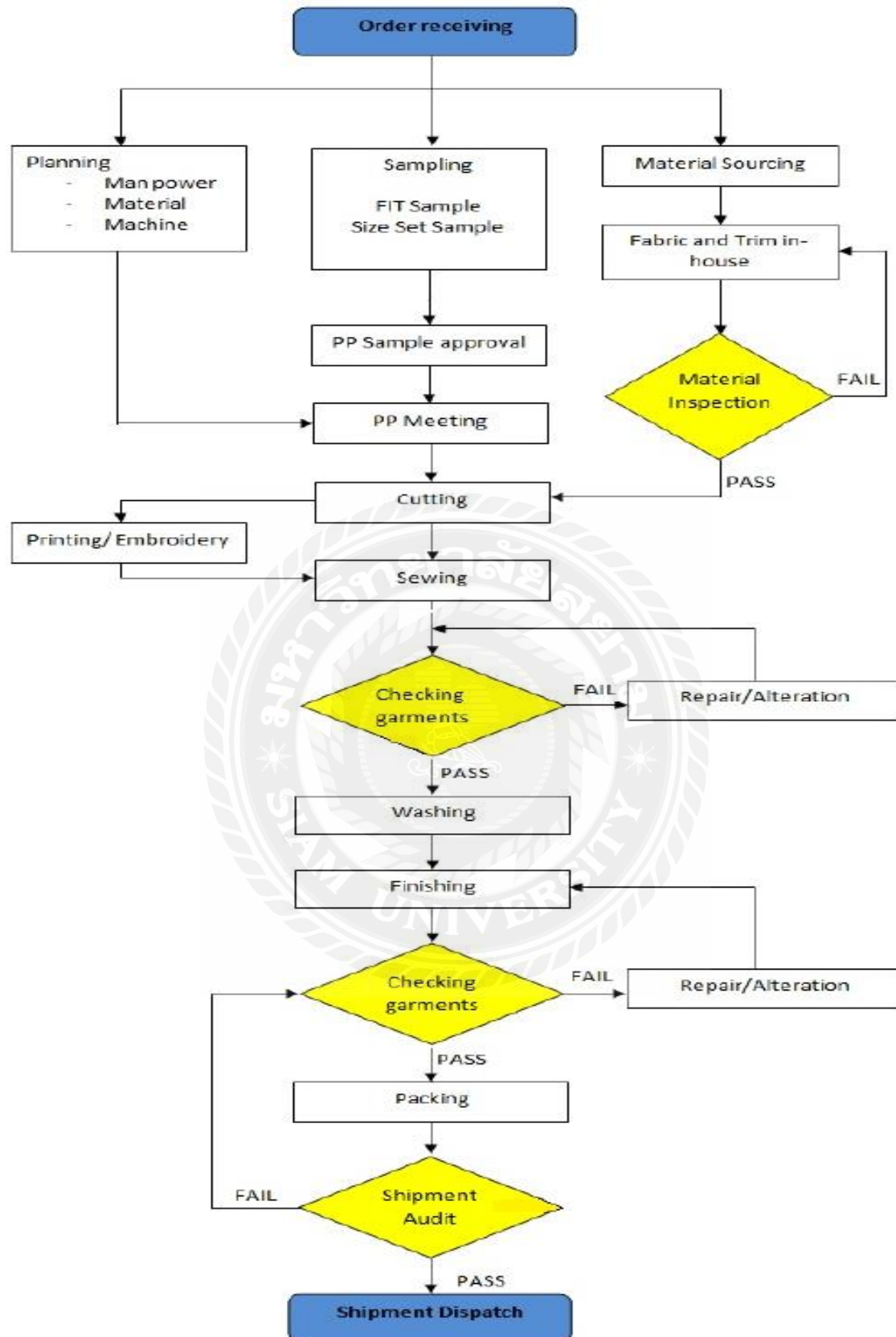


Figure 2 Production Process Flowchart Adopt from (Ahmed, 2016)

4.2.2 Knowledge of fabric

First of all, I got to see and know regarding what different types of fabric looks like and how one is differentiated from one another. Various types of imported woven fabrics are used in the production like polar fleece, twill, taffeta, denim, rayon, slub rayon, embroidery rayon, viscose, polyester, cotton viols, rubberize, popcorn, French terry, etc. I also slowly developed knowledge regarding different types of fabrics used in garment manufacturing as per the production of different clothes.

4.2.3 Preventive Maintenance of Machine

Apart from the quality system, maintenance of machine is also very important in order to get quality products. In Ananta Binayak Udhyog, “preventive maintenance” measures of machines is adopted in order to increase the life and reduce the downtime. The measures under preventive maintenance are:

- Covering the machines daily after use
- Changing of Oil
- Care of the fittings and parts of machines
- Adjusting the settings timely when required
- Weekly check and report of Needle.
- Machine configuration chart
- Maintaining performance and History card

4.2.4 Sewing audit

The inspection in sewing process is done in two ways which are:

- In-line audit

During different stages of manufacturing, the garments are checked and the entire production process for a particular garment is split into the required number of parts may be one-two and then at the end of each stage the inspection is carried out by the factory supervisor whose main job is auditing.

- End-line audit

The garments are again re-checked after the entire production process is over and the specifications are mainly based on the dimensions of the garment at the critical positions and then the placements of the labels. After the auditing is done in each and every stage, the faults, findings and other related information are recorded by the Factory Supervisor in their own format.

4.2.5 Garment Costing

CM means cost of cutting to making. It includes the cost of cutting, cost of sewing and the cost of thread trimming, ironing and packing. It also includes the overhead cost of the plant and the profit margin. In order to achieve perfect garment costing, one must know about all the activities and process of production with current knowledge of market price to calculate the cost of various overheads such as purchase and cost of fabrics, cutting and workers, packing and finishing, labor and transport charges, other overheads (electricity consumption, salary of workers, lease charges), cost of accessories like poly bags, threads, cutter, tape, elastic, buttons, tags and labels, cost of embellishment like printing, embroidery etc.

4.2.6 Layering

Layering is the process of spreading piles of fabric onto a horizontal table. It is placed in a manner which permits these piles to be cut simultaneously into smaller product components like front back, back part, pockets, rib etc. acceptable for assembly. For this, first of all a thin brown paper is spread on the cutting table sticking it using an adhesive tape to prevent the bottom piles from shifting or moving during cutting. Then the actual layering process begins with the spreading of first fabric layer on the brown sheet and subsequently the other piles are laid one over another. Whereas, the height of layer depends on the thickness of the fabric and the capacity of the cutting machine.

4.2.7 Cutting

The lay is cut with the help of straight knife cutting machine which is electrically powered. The machine is moved through the lay following the pattern lines of the marker and the reciprocating blade cut the pieces of the fabric progressively. The garments are kept aside as and when they are cut. Sometimes depending on the embroidery or print in the fabrics, such are cut in single number for accuracy. The piles are spread one at a time, matching the stripes with the ones in the previous piles. Then, blocks are cut out from this spread for specific number of pieces. Cutting of striped fabric is a much more time consuming process and occurring of wastage.

4.2.8 Sorting and Bundling

After cutting, the cut pieces from the lay are now sorted out size wise. All the components of one garment size are bought and bundled together using ties. It is very important to take care that pieces cut from two different bundles of fabric are not mixed up as there is variation in size and color shades.

4.2.9 Trims and accessories

Various auxiliary materials are very important and needed to make garments attractive, functional and commercially acceptable which are known as trims and accessories.

Trims are directly attached with the body of garments by sewing for functional purpose.

List of trims used in garment manufacturing (Fashion2apparel, 2019):

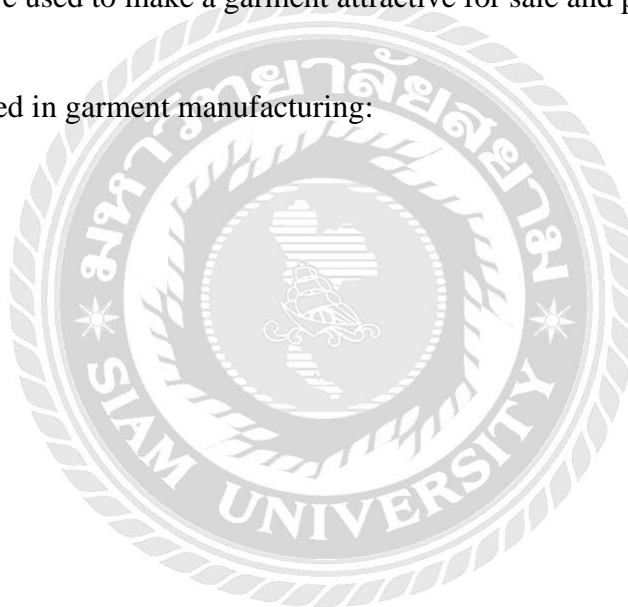
- | | | |
|------------------|------------------------|-------------------|
| 1. Lining | 6. Motif | 11. Shoulder Tape |
| 2. Interlining | 7. Rivet | 12. Rib |
| 3. Sewing Thread | 8. Lace | 13. Logo Print |
| 4. Button | 9. Elastic | 14. Collar Stay |
| 5. Zipper | 10. All types of Label | 15. Buckle |

4.2.10 Garment Accessories

Accessories are used to make a garment attractive for sale and packing and decorative purposes.

List of accessories used in garment manufacturing:

1. Poly bag
2. Size Tag
3. Back board
4. Pin/Clip
5. Tag pin
6. Iron seal
7. Style tag
8. Size Stickers
9. Mini poly bag



No theory learning can be gained unless opportunity is availed and practiced. Similarly, behavioral learning includes the following points:

- I learned that the most hidden and important advantage of internship is getting a chance to work on public relations and build networks by building up good relations with one's boss, supervisor and various employees. It will help to push one's career very quickly.
- In practical and business world, we need to minimize our non-serious behavior and handle responsibilities well.
- I also got a chance of self-analysis to analyze strengths and weakness along with the grounds to improve upon.
- Improve and develop professional communication skill.
- I came to know about how to take work from employees within deadline.
- I got knowledge regarding organizational environment, team work and behavior including the culture of respect within organization.
- I learnt to analyze different business situations and ways of tackling them by professionals.
- I learnt record keeping practices and strategies of garment factory.
- I learnt to make quick decisions in real business scenario.
- Known how to present one's recommendations and ideas in front of supervisor and get exposure of how work is done at each process.

Chapter 5: Conclusion

Working with ABU gave the opportunity to bag lots of knowledge and professional competency. Usually hard time is faced when speaking about the potentials in interviews or any professional talks, but with the some real world experience it has helped to better understand my value, realize self-ability and what I can actually bring into table. Beyond the academics, I can notice that professional skills like ability to make decisions and attitude of taking initiative and risks has been developed within me. By completing this report, I have got overall idea of RMG sector and these may be helpful to know about the technical and management knowledge of garments industry.

RMG industry could be one of the promising and potential areas to make best efforts and drive the export promotion of readymade garment. It is challenging for foreign competitors like China to make garment items at cheap price due to rising labor costs. Also, after the announcement of latest fiscal policy, the import tax rate has been increased on every items including RMG clothing. It is really a good sign for domestic garment factories to produce and market their own product at cheaper price.

The major challenge for RMG sector is changing fashion trends and demand of people. That's why especially in the garment business, fashion trends, color and designs are determined several months in advance, and the production is planned in same way and merchandise is supplied well ahead of the season. ABU needs to follow and adapt to the change of fashion trends and produce currently demanded garments at right time to stand out of the competition. As market promotional activities are quite expensive and beyond the capacity of the majority of individual factories, these activities must be organized such as the Trade Promotion Centre, the Garment Export Promotion Committee by the government agencies of Nepal and bring flexible regulations and policies to grow the RMG sector like Bangladesh.

In conclusion, I can say that internship opportunity is really essential for every business student to get idea about organization and industry of self-interest to excel in future endeavors. I want to thank my Supervisor and whole ABU team for giving me great opportunity of learning by doing. Ananta Binayak Udhyog is really a good experience for me because every person of the factory whichever department they may be are so much helpful and gave me the proper methods of practical learning. RMG sector is a huge sector and is still yet to discover the whole where ABU being a recent entrant in the industry has many opportunities to grab and grow.

Annexures

Tally.ERP 9

Print Export M: E-Mail O: Upload G: Language K: Keyboard K: Control Centre H: Support Centre H: Help

Accounting Voucher Alteration (Secondary) Ananta Binayak Udhayog 2075/76 Ctrl + M

Sales No. 13 Mti: 2075-06-16 2-Oct-2018 Tuesday

Ref. :

Party's A/c Name : Ram Neupane, Birtamode
Current Balance : 1,93,720.00 Dr
Sales Ledger : Sales A/c

Name of Item	Quantity	Rate	per	Amount
Baba Suit	144 pcs	380.00	pcs	54,720.00
Bachhi Leggens 18 No.	60 pcs	105.00	pcs	6,300.00
Bachhi Leggens 20 No.	60 pcs	115.00	pcs	6,900.00
Bachhi Leggens 22 No.	60 pcs	125.00	pcs	7,500.00
Bachhi Leggens 24 No.	60 pcs	135.00	pcs	8,100.00
Bachhi Leggens 26 No.	60 pcs	145.00	pcs	8,700.00
Bachhi Leggens 28 No.	60 pcs	155.00	pcs	9,300.00
Ladies Quater	60 pcs	180.00	pcs	10,800.00
Check Shirt Big	60 pcs	450.00	pcs	27,000.00
Kurta Shirt Plain	60 pcs	450.00	pcs	27,000.00
Kurta Shirt Plain & Printed	60 pcs	450.00	pcs	27,000.00
				1,93,320.00
Bhada (Poka Fare)				400.00
	744 pcs			1,93,720.00

Narration :
DT 2075-06-16 BN 013

Quit Accept Delete Cancel

F1: Accounts Buttons
F2: Inventory Buttons
F3: Date
F4: Company
F5: Contra
F6: Payment
F7: Receipt
F8: Journal
F9: Sales
F10: Credit Note
F11: Purchase
F12: Debit Note
F13: Rev Jml
F14: Memos
F15: Optional
F16: Features

Figure 3 Entry of sales transactions for stock maintenance



Figure 4 Discussion with the Supervisor (Senior Production Manager)



Figure 5 Dealing with Customers and Procuring order from them



Figure 6 Inspection of Layers



Figure 7 Production Area with Labors working



Figure 8 Packaging and Ironing

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