



**Cooperative Education Report:**

**Accounting and Database Management in Shruti Enterprises Private Limited.**

**Written by**

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**This Report Submitted in Partial Fulfillment of the Requirements for Cooperative  
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**Siam University**

**Title:** Accounting and Database Management in Shruti Enterprises

**Written by:** Mr. Yash Kumar Agarwal

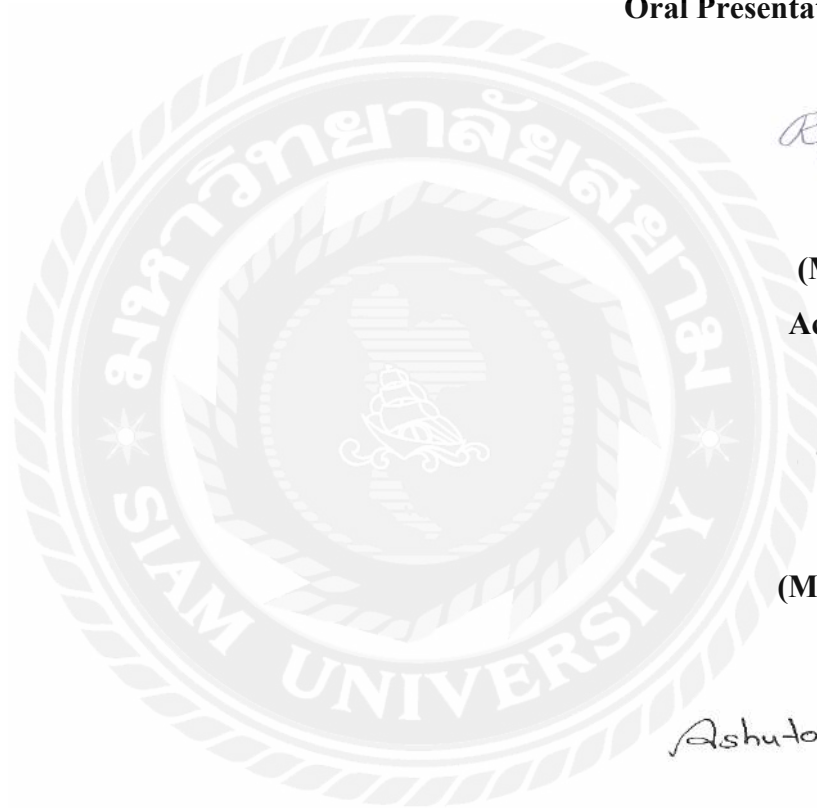
**Department:** Bachelor of Business Administration

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**Academic Year:** 2/2022

We have approved this cooperative education report as a partial fulfillment of the cooperative education program semester 2019-2023.

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## ABSTRACT

This Cooperative report entitled “Accounting and database management in Shruti Enterprises Pvt. Ltd.” Has the goal to fulfill their customer demands in all aspects with a full guarantee of products. The objectives of the internship include (1) To learn and understanding how private businesses are running (2) To use different software for financial data entries and (3) To gain experience in the hardware sector and its policies. Shruti Enterprises is a prominent manufacturer and trader of door window fitting and supplier of a wide range of lever handles, door pulls, door knobs, door knockers, door letters, finger plates, door hinges, and many more as per the demands. All these items are related to household goods and their interior things for design. This report documents my experiences, learning’s, and limits as a Finance Intern in the Finance Department of Shruti Enterprises Pvt. Ltd. throughout my internship. As a Finance Intern, I was given a variety of duties that helped me improve my skills in multitasking, communication, receptivity, and adapting to varied situations.

Self-learning, constructive comments, and guidelines from my job supervisor and coworkers were found to be effective in resolving challenges encountered throughout the internship.

**Keywords:** *Experiences, financial data, and entries, communication, receptivity*

## ACKNOWLEDGEMENT

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Furthermore, I'd like to thank Mr. Binay Bansal, my job supervisor, without whom I would not have been able to use the various features of the company and for always being a mentor and supporting me during my time with his company. A special thanks go to all the staff members who guided me to complete my task and were very supportive during my working hours. Finally, I'd like to thank everyone who has assisted me throughout my internship in gaining a deeper understanding of an organization and learning new things fully and efficiently. This report would not have been possible without their guidance.

Mr. Yash Kumar Agarwal

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## LIST OF ACRONYMS

**ADMIN:** Administration

**Pvt. Ltd:** Private Limited

**VAT:** Value-Added Tax

**KCM:** Kathmandu College of Management

## CHAPTER 1: INTRODUCTION

### 1.1 Company's Profile

Shruti Enterprises is a sole proprietorship company and has been one of the biggest wholesalers of hardware fittings and accessories. They have been trading for 15 years with a manufacturing company named Nepal Closers. It is registered in Birgunj, Nepal.

They mainly import household products like washers, hinges, latches, handles, wire, chains, belts, plumbing supplies, electrical supplies, tools, utensils, cutlery, and many more as per the demands of customers. And side by side Nepal closers manufacture door window fittings, gate hooks, and hinges. These are available in different shapes and sizes to meet varied clients' requirements. All fittings are designed keeping in mind the requirements of customers by using high-grade raw materials and highly sophisticated machines. The products and raw materials are sourced from India because they have good prices with the best quality. Also while importing; the transportation costs are very less as compared to foreign countries. These items are used to make buildings, houses, highways, apartments, malls, and many more as per the project.

It all started from the dot when a single person dared to start a small-manufacturing unit where there were only 2-3 workers and 1 skilled laborer who used to manufacture door fittings and sell locally in the market. As time passed and demands were increasing they slowly decided to build a warehouse where they could manufacture door fittings, hinges, and gate hooks which generated more income but their priority was only their customers and providing them their values like durability, reliability, trust amongst each other and a reasonable price. And after a few years, boom! "Shruti Enterprises Pvt. Ltd." was registered by their sons who started trading commodities business with manufacturing units as that was their strength.



### 1.1.1 MISSION

Be the benchmark for the customers by providing:

- Premium quality
- Long service life
- Reliability & durability

### 1.1.2 VISION

To create value for their customers by delivering the best quality at a reasonable price.

### 1.1.3 OBJECTIVE

To provide their genuine products at reasonable prices in every area this is still untouched in the field of hardware.

### 1.1.4 The staffing pattern of the company

Shruti Enterprises consists of unique and diverse sets of professional's and workers with different departments assigned to each one of them. They are as follows:

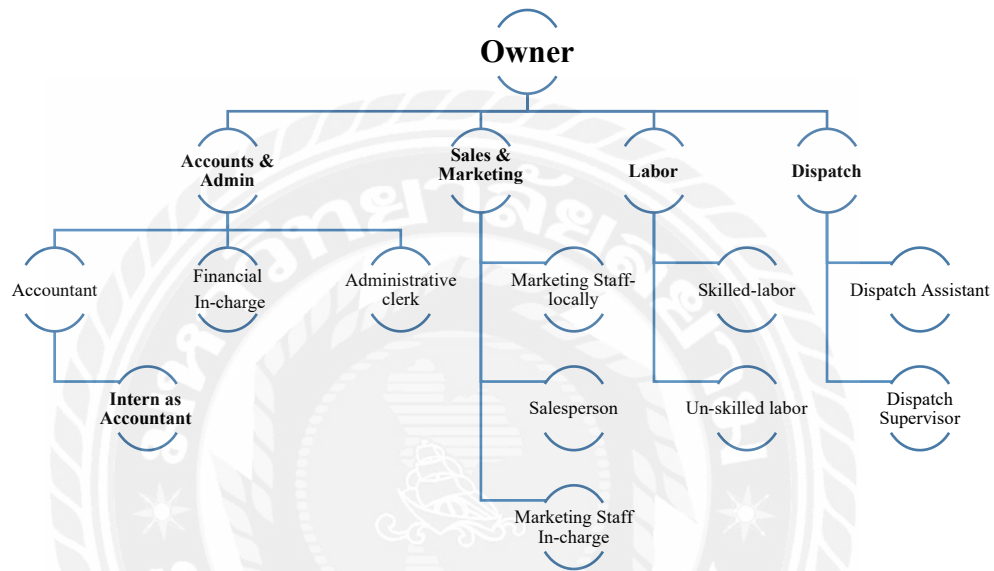
S. No.	Department	No. of staff
1.	Accounts & Administration	4
2.	Sales & Marketing	3
3.	Dispatch	2
4.	Skilled & Unskilled labor	8

*Table 1: Staffing pattern of the company*

## 1.2 Organizational Structure

Shruti Enterprises consists of four different departments and with that each individual is assigned with their respective work on it. The organizational structure is as follows:

### 1.2.1 Organizational Structure of Shruti Enterprises



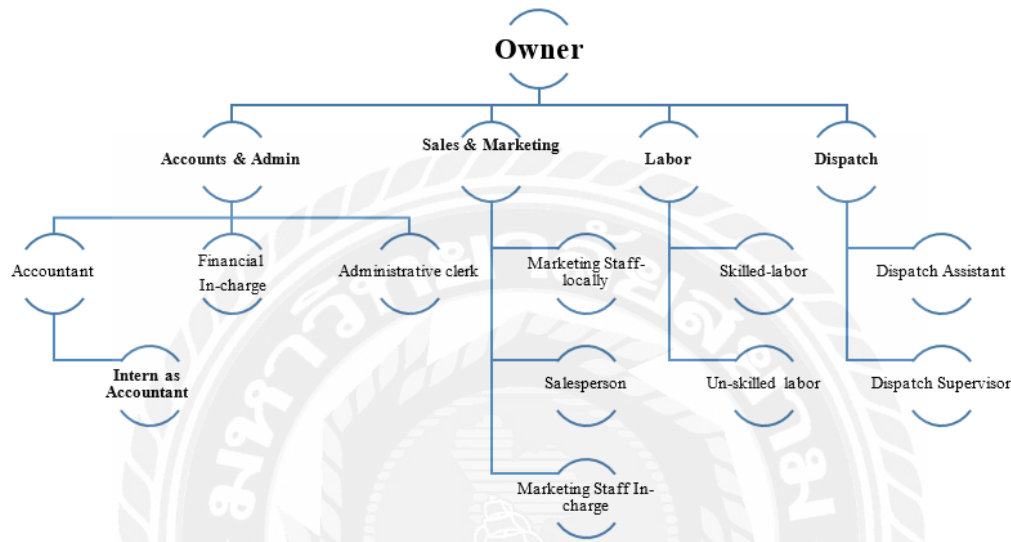
*Figure 1: Organizational structure of Shruti Enterprises Pvt. Ltd.*

### 1.2.2 My job position

My job position in Shruti Enterprises Pvt. Ltd. is as Accountant Intern. I worked under the supervision of the owner Mr. Binay Bansal. As an accounting intern, I was responsible for ensuring that the accounts and finance department can run smoothly. This involves filing all the necessary documents up-to-date like keeping daily entries of sales and purchases in the financial software, assembling customer information and organizing it in the software, observing the inventory items as per the current date, helping with the bank reconciliation, checking whether the credit period is over of accounts receivables and payable and input the vat bills and journal

entries into Accma software. In below figure 3, the highlighted part is my job supervisor and my job position.

### 1.2.3 My job position in the organizational structure:



*Figure 2: My job position and supervisor position in the organizational structure*

### 1.3 Intentions and motivation to choose Shruti Enterprises

The first thing that comes to my mind while choosing Shruti Enterprise is the growing hardware sector. From the beginning of my last semester, I was so sure I would work in Hardware Company because in Nepal the sector has grown rapidly and there are a huge number of choices and options for which field to focus on. As this is a growing and developing company where I can learn new ideas about how hardware companies work from the single owner and his team because it takes lots of courage to run it smoothly.

I am an accountant intern here where I am learning many new things and gaining experiences from seniors. As an accountant, I am not here only doing accounting stuff but

involving myself in interactions like communicating with supervisors, and employees and understanding how important it is to earn money for living and building a company by taking small steps to success or failure. I also understand that it doesn't matter how hard it is, it just matters how hard you work to achieve it.

I always used to think that hardware companies that carry huge investments can't be run by a single owner but working in this company proved me wrong. Yes, it is possible by teamwork and mutual understanding between the owner and employees. Also in Nepal businesses credit is like a habit of customers which requires lots of patience just to run everything efficiently and effectively that I why to gain all these things I was motivated to choose Shruti Enterprises

#### 1.4 Strategic Analysis of the Company

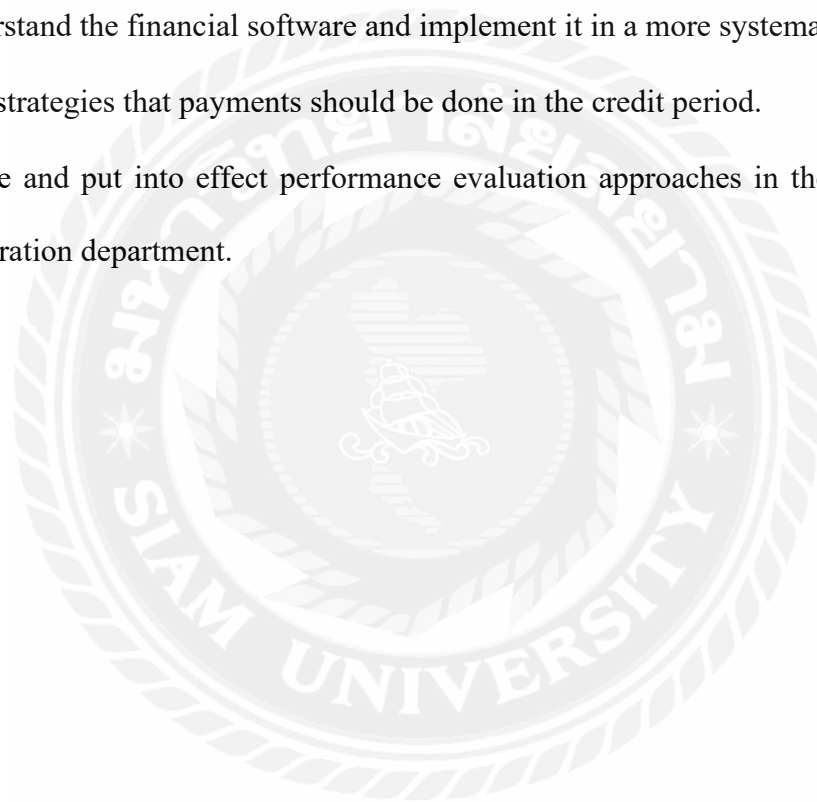


*Figure 3: SWOT Analysis of Shruti Enterprises Pvt. Ltd.*

## 1.5 Objectives of this cooperative study

The main objective of this cooperative study is to face the real-life scenario of how a company or an organization works and where we can explore our interested field for our career growth. Also, it gives you a lesson about time management, being punctual, and connecting all the dots of what we have studied and implementing it in the real world. The objectives related to my internship are:

- To understand the financial software and implement it in a more systematic way.
- To plan strategies that payments should be done in the credit period.
- To create and put into effect performance evaluation approaches in the accounting and administration department.



## Chapter 2: CO-OP STUDY ACTIVITIES

### 2.1 Job Description

As an Accountant Intern in Shruti enterprises, I have been assigned in accounts and administration department. My entire job description is as follows:

#### My Job Description

Internship Role: Accounting Intern

Intern Worksite Location: Shruti Enterprises Pvt. Ltd, Birgunj

I work directly under the supervision of my supervisor Mr. Binay Bansal and the finance officer who guides me and is responsible for regulating different clients' payment systems where I need to contact them and send their details of purchases and sales. Also, I need to maintain a daily vat and tax report with an online billing system. Sometimes I go with marketing staff to a local area where I can be updated about the current market situation.

### 2.2 My day-to-day job Responsibilities

The detailed day-to-day tasks that I was assigned during my internship tenure were:

1. Do data entry of client's purchases and sales
2. File and scan the journal entries daily
3. Maintain daily vat and tax reports via the online billing system
4. Contribution to bank reconciliation statements
5. Managing all the support documents for any bill transactions
6. Help with week-end financial reports
7. Involved in the strategic planning
8. Keep information management of every client

9. Compose and input journal entries into Accma software
10. Maintain inventory register and do periodic updates wisely
11. Get feedback from the local clients about services
12. Identify the remaining stock and give an update to the supervisor
13. Check whether the new stocks are up-to-date as per the purchase bills

### **2.3 Activities in Coordinating with Co-workers**

The finance and accounting department is a department for senior officers because it contains all the important and necessary documents, files, and reports of the company. As an intern in this department, I was new and didn't know so much about it. So, I decided to communicate with my co-workers to know more about the company and how everything runs so efficiently. I also had conversations with the unskilled laborers to know more about the manufacturing unit as they were the oldest staff in the company and also had the opportunity to talk to many clients about the services and products.

## 2.4 Contribution as a Co-Op Student in the Company

- Record keeping: I have been responsible for keeping records of all the documents such as invoices, inventories, cash and credit bills, VAT bills, and purchased items bills in the office.
- Filing and input entries via software: I am responsible for proper filing and managing of the documents including journal entries, bank payments and receipts vouchers, vendor documents, and keeping data entries in software. Also, maintain a daily vat report on the online billing system and tax according to the finance officer.
- Operation and logistics: I am responsible for keeping a daily update with me about the inventory so that when the supervisor asks me about any remaining product which the client requires, I should be able to answer him. Also, I input the stock entries in Accma software with all the details like purchase date and sales data to whomever clients.
- Locally marketing: I, under the marketing in charge, visited local markets and talked to many clients about the products and services which our company has been giving for years and received positive feedback. With the help of their feedback and marketing staff, I talked to new clients about our products and received small orders from them.

I am also responsible for calling some clients and providing them reminders about their credit period is over as they need to pay as soon as possible and also mail balances owned by the respective clients.



## Chapter 3: LEARNING PROCESS

### 3.1 Problems / Issues of the Company

As an Accountant Intern, I faced some problems during my job process. These problems are:

- a) High debt levels: Hardware companies require huge amounts of investment because of which they have taken loans from banks and the rotation of cash flow is very slow which leads to high interest payments. As previously the cash flow was good but after the COVID pandemic spending of people has decreased rapidly because of which many companies couldn't sustain in the market and some who are sustaining are facing the problem of high debt. (Ranjan, 2020)
- b) Cash flow: It's the biggest problem that every company or business is facing today in Nepal, as the intention of buyers has become bad about paying their dues on time. As a wholesaler and a manufacturer, they require partial payment in advance and the rest after being shipped to the respective clients to only those who are genuine and trustworthy. After the pandemic spending capacity has decreased rapidly that has made business give their products credit which create huge debt.
- c) Offline-based platform: As the market condition is changing and everything is getting advanced, people are getting more into the digital area. Thus, this company has less audience in regards to online platforms and everything done inside the organization requires multiple paper works to be fulfilled before the work is completed.
- d) Huge numbers of competitors: Due to the rise in the hardware sector there have been fewer demands from customers as they get the product more easily in their respective districts. Previously, the products and services used to go around 30+ districts out of 77. Now it is

getting less day by day due to an increase in more developed hardware companies with huge investments and investors. Also, the spending capacity of consumers after the COVID-19 pandemic has resulted in the overall market.

e) Economic instability: Nepal is a developing country, and its economy can be unstable anytime because here the government and its rules and regulations are all unsystematic which impacts the overall market and people suffer from it. After six decades (Sangam Prasain, 2023), Nepal has faced a recession where economic downturns could affect the purchasing power of consumers and lead to decreased demand for hardware products or any other. Also, high infrastructure costs and delays in customs affect the market drastically, as they can't deliver it on time.

### **3.2 How to Solve the Problem and Recommendations to the Company**

The most important area to be solved is the cash flow. The company should sell their products to genuine customers and the credit period should be reduced. They should target those who purchased items in cash (Teel, 2022). If there is demand people will give cash on time and get your products. Also, the main priority should be gathering talented and skilled people so that they can communicate well and go with the upcoming trend in the market. As everything depends on how smart they are while doing marketing and bringing in more clients. Crowd-funding could be the next opportunity to demonstrate the product as it will help to improve the business and create a good image among customers. In Nepal, consumers are more into social sites so targeting online platforms (Team, 2021-22) would be the best thing to grab customer attention and provide useful content. In every field, there is competition so we should grab what they have done to bring a change and move a step ahead by providing the most

valued products. Those who offer the most value always win. Also, some recommendations which I would like to give are:

- Be the first sellers to maximize new sales channels through social media.
- Boost the marketing sector so that they can come up with unmet customer needs and advertise through newspapers, podcasts, paying celebrities which grab people's attention more, and paid promotion in social media.
- Show how manufacturing is done by creating a small blog on it.
- Sell on fewer credits and more in cash.
- Bring what excites more to the general public as in Nepal people are more to real estate business and building their homes fully furnished.
- Create as many vertical areas because any of them can create a boom in the market
- Hire more skilled workers who are passionate about the digital platform

### **3.3 Learning's during the Co-Op Studies**

As an accountant intern, I thought I will work only in the accounting department but after joining the company I had many new experiences in the corporate sector and many more they are:

a) *Improved skills*: This internship taught me to adapt to the changing situation and environment, get more disciplined to work for longer hours, communicate with several clients and employees with a proper conversation, taught me to have patience while working and multitasking are all valuable skills.

b) Cost management: To run a company I understood how Shruti enterprises manage all their costs like labor, raw material, and operating costs which are high in Nepal, and provided me with insights into cost-saving measures which can be applied in our own business or any start-up.

c) Worked in a diverse area: In this company, not only I worked in the accounting and finance departments, but I also visited local markets and gained feedback from them about the overall market conditions and requirements. I had conversations with employees and learned how important it is to complete tasks on time if not it could lead to failure within seconds. Also, understood how the operating sector works like the manufacturing, dispatched, and delivery cycle.

d) Customer service: The company faces intense competition due to the rise in the hardware sector and how they handle customer service can provide insights into how to differentiate your business from competitors and provide excellent customer service with the best durability and reasonable price from other competitors.

e) Get familiar with new software: While entering the company I did not know the new software and online billing system but learning it every day gave me so much importance that Excel is not the only software to account for your data there are several more which exist like Accma software which was easier to use than Microsoft Excel.

f) Seeking support: The very first month I was so much confused about how to keep entries in software and do the several tasks which I was assigned like bookkeeping, financial entries, expenses justification, inventory management systems, and many more. As I was not familiar with it and used to hesitate while asking questions but slowly with the help of my supervisor and a finance in-charge who was of my age I developed a habit of asking multiple questions before attempting a task so that I can do them most effectively.

g) Business strategy: Shruti Enterprises companies must navigate the challenges of a developing economy. Studying how our hardware company develops its business strategy gave me so much insight into adapting to economic instability and positioning your business for growth.

h) Additional learning's about HR practices: (1) Code of conduct; (2) Labor laws; (3) Leave policies; (4) Appraisal procedure; (5) Pay-roll benefits.

### 3.4 Application of the Knowledge from Coursework to the Real Working Situation

The knowledge that I gained in these three and half years helped me a lot in this real working situation. In the company itself, I had to read financial reports and manage entire financial data in the company database which I could implant it from my courses, There are several courses but I have picked these 4 subjects that helped me during the internship program along with the theoretical knowledge and that are:

Applied Courses	Applied Theory
English Usage for Profession	It helped me to build my resume for the interview process, taught me how to write a formal leave application, and build my confidence while public speaking and communicating.
Research in Finance	This course helped me to perform research-based tasks and gave me more understanding of the finance sector in the corporate world.

Taxation	This course helped with the online billing system VAT and helped me figure out what percentage of tax single-owner firms pay to the government.
Accountancy	This course helped me to identify all the financial terms and taught me how to prepare journals, ledgers, trail balance, and cash flow which were part of my working space.

*Table 2: Applied Coursework and its theoretical knowledge*

### **3.5 Special skills and new knowledge gained**

From this internship, I gained different skills which I think I could gain only as an Accountant Intern. They are:

- a. Soft skill enhancement and hard skills improvement
- b. Receiving feedback from clients and interacting with them
- c. Learned about the overall industry trend
- d. Used new software for financial entries like Accma and Infinity
- e. Task management and proper utilization of resources
- f. Seeking new opportunities

## **CHAPTER 4: CONCLUSION**

### **4.1 Summary Highlights of Co-Op Studies**

This report is created to understand the accounting methods and database management used in sole proprietorship companies. To understand this matter, the report has been prepared based on my experiences and responsibilities which I have gained during my Accountant internship in the company to fulfill the Co-Op Education requirement of Siam University.

To highlight the co-op studies, I would like to add some of the new skills like negotiation skill, being disciplined and taking decisions, keeping daily entries and communication skills was one of the most interesting things which I gained and can apply in the real world. As, talking to different clients and staff members taught me how to be punctual and think before what you are going to speak, and also taught me some basic principles about marketing. Also, the new software for data entry was really useful for me which was out of my course book, and can apply it to my own business as well. I, being an introverted student, still faced many problems while speaking but with the help of my supervisor and the in-charge of the finance department, I improved on it. So, being involved for 4 months in the corporate sector I can say now that I am confident to work more into these fields.

### **4.2 Evaluation of the Work Experience**

Being a part of the Accountant department, I had to keep daily entries of company purchases, sales, stock input, and stock returns and file according to it was a daily task of mine which felt like I was growing my skills daily. As I had many queries regarding it because the

software Accma I used was new to me. Also, working in this company has improved my skills like decision making, interpersonal skills, negotiation skills, consistent on my task, relationship management skills, teamwork, and communication skills which I could use in my future career as well.

Before joining this internship, I was just a student at KCM and did not have any idea of work experience. I was completely new to this whole field but never felt that I couldn't do it. So, now if I compare the last 4 months I can say that I have achieved a good position in the accounting department. As a Co-op student, due to this internship program, I can reflect on all my learning objectives, seek feedback, assess my performance, review the work, take into account the company's organizational and cultural environment, and evaluate the overall experience when assessing my work experience. I also can create an action plan, and establish new goals for myself as building my career in the coming days.

In the company, I faced some issues as well during proper communication even if my supervisor was very polite and genuine. At starting while joining the company I lacked that skill because everyone was new to me and I had just conversations with my supervisor but neither the less I build that skill slowly which helped me to be more optimistic and confident.

#### **4.3 Limitations of the company**

The internship was for a short period which limited my learning but if I had a longer period in the company, I could enhance my knowledge more in the hardware sector.

Due to the confidentiality agreement, I couldn't provide some documents which would make the report more relevant and practical.



As my main task was to keep daily entries and maintain book-keeping while there were no entries it used to be hectic with managing free time. If I had more opportunity to visit the market it would have been more efficient for me.

#### **4.4 Recommendations for the company**

The company should put attention to the genuine client and satisfy them with the products that are sold to them. So that when they come next time to purchase they don't hesitate to pay before they take. As the overall market condition of Nepal's economy is running on a credit basis and the best we can do is to avoid less credit and receive cash. If clients get top-notch goods and services business may enhance drastically as everyone wants a good and reasonable product. Also, we all know that in the hardware field who runs a business on household goods and their interior, the design and all changes with time. So if the organization keeps on trying novel goods, services, and marketing tactics and spends money on marketing and upcoming trends then it would bring more sales and generate profit.

The most important thing I would recommend is - to be with a digital platform like bringing the business online as in Nepal social media platform is the best key to generating sales and bringing more clients (Commission, 2021). Just hiring two staff in the social media and content writing field won't hamper a lot in the business but would enhance it more.

Also, there are a few in charges that work overtime and still don't receive any incentives so they must get rewards as that can keep them motivated toward their respective roles and duties. Moreover, keeping an eye on competitor changes can help them to be updated with the latest industry trends. It's also important to build strong relationships with their service providers. After all, they could get various aspects of business benefits in their payment system, marketing,

advertising, and logistics because these are key areas that need to be focused on and meet their company goals.



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## APPENDICES



*Figure 4: Office desk*



*Figure 5: Inventory section of the factory*



*Figure 6: Supervisor Mr. Binay Bansal*



*Figure 7: Tower bolt & Hinges operating area*



*Figure 8: Hardware store Shruti Enterprises*



*Figure 9: Business meet-up program of hardware field*