

**PROJECT WORK**  
**(BUS 498)**

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**Subject: Submission of the Project Work.**

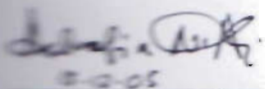
Dear Sir,

As per your recommendation and also the prerequisite of the 'Project Work (BUS 498) course I am submitting the report on "**Marketing System of Nassa Taipei Textile Mill Ltd.**"

I have really learned a lot and gained valuable experience and knowledge while collecting information for the report. I have tried my best to prepare this report into a standard form and enjoyed the work.

I have been fortunate to do this report on your supervisory. However, it will be appreciated that if you have any question or queries regarding this report, I will always be available for clarification.

Thanking you,



Austrafia Nandita Ali

Id: 2002-3-10-130

## ACKNOWLEDGEMENT

In this project work, I was required to prepare a report. So, as per my supervisor (**Dr. Golam Ahmed Faruqui**) recommendation I have decided to prepare a report on "Marketing System of Nassa Taipei Textile Mill Ltd".

It is my pleasure to acknowledge the contribution of all concerned regarding the preparation of the report. I have achieved a wonderful experience. I would like to thank my honorable supervisor, **Dr. Golam Ahmed Faruqui**.

I would like to acknowledge the HRM Head of the Nassa Taipei Mill for helping me in this report. I am really grateful to the employees of the Nassa Taipei Mill and to all my friends and classmates who have helped us lot and supported us to make it possible to lead the research into a standard form.

## EXECUTIVE SUMMARY

At present garments and textile is the largest foreign currency earner industry in Bangladesh, exporting about seven million us dollar and employing approximately two million workers. The largest export sector contributing 75% of total export of the country. On 31<sup>st</sup> December 2004, the agreement on textile and clothing (ATC) ended, and with it the quota system for international trade in textile and clothing. As a result, trade in this sector undergoing a fundamental change, by 2005 the sector have been fully integrated in to the WTO Agreement on tariffs and trade (GATT), and all quotas have disappeared.

The reason why I have selected this organization as my project topic is the company has a great contribution in our garments industry. The organization is made up with joint venture. It is providing lot of people job of our country.

While writing this report I have got tremendous help and support from the managers and employees of the company. My special thanks is for the Managing Director, Mr Idris AE. Without his help it would not be possible for me to do and complete successfully this report. Also my honorable supervisor Dr. Golam Ahmed Faruqui- Without his instruction and cooperation I would not do it in a complete and proper way.

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# **Chapter One.. Introduction..**



## INTRODUCTION

### **A. Background of the Project:**

In business studies like B.B.A, project work is a very essential work. Students are exposed to meet with the challenges in the real life business organizations. While doing the project work, students have the opportunity to adopt themselves into the particular environment of the organization. It provides a unique opportunity to see the reality of business during the student life. That enables them to build confidence and working knowledge in advance to start their career. This project contains the detail of the project work about Nassa Taipei Textile Mills Ltd.

### **B. Objective**

The objective of the project work is to enable the potential managers to study and understand organizational structure, status, culture, management, products and particularly the marketing aspects of organizations, so that they are equipped with required knowledge for understand managerial responsibilities during the early stage of career.

### **C. Scope**

It requires reasonably a long time to acquire thorough knowledge about the activities of any particular business organization. The project work designed for 3 months is not enough to know the detail of the organization. Specially to know the marketing system the outside environment has to be observed carefully. In this report the following major aspects of Nassa Taipei Textile Mill are discussed:

- \* The organization
- \* The management
- \* General idea about yarn and fabric &



- Nassa Taipei Marketing

#### **D. Methodology**

The project paper is mainly based on some secondary data. I have tried my best to give a real picture. I have collected the secondary data by browsing websites. I have gone through some books for the secondary data. Some magazines, newspapers have also helped us to collect these data.

#### **E. Limitations**

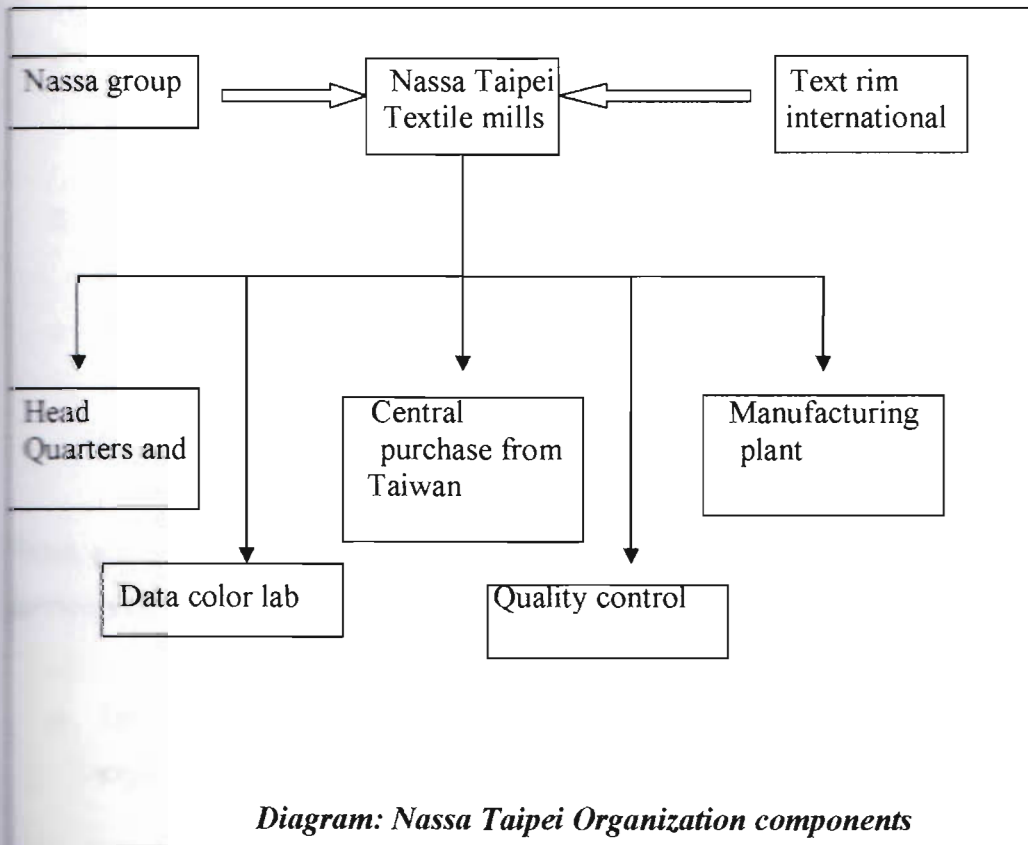
We have faced some problems while preparing the paper. Moreover while accessing the library I found that some major figures such as graphs were not available and so in the web page. Moreover I have to hurry for the project as the semester was short and there was time constraint. So, I have missed many points that may make our paper richer in information.

# **Chapter Two: Organization & Management**

## ORGANIZATION OF NASSA TAIPEI

### A. Nassa Taipei organization:

Nassa Taipei textile mills ltd s the joint venture company between Nassa group Bangladesh and Text rim international Taiwan and is the largest manufacturer of special types of fabric such as fleece, Jersey, cvc etc in the Bangladesh. Its business comprises of modern factories, engineering plants, quality control, sophisticated lab and skill merchandising department. Nassa Taipei distributes its products to the most of the garments factories of Bangladesh who fulfill the demand of European and American buyers. It distributes its products through a central distribution room called warehouse. About 500 people are deployed in producing and manufacturing in this factories working in the factory. It produces daily 35tons of fabric per day. It does it central purchase from Taiwan.



## **B. Background of Nassa Taipei:**

**Foundation:** Nassa Taipei Textile Mills is an international joint venture company between Nassa group Bangladesh and Text rim international Taiwan. They signed the joint venture agreement on 26 of November 2000 for doing this joint venture both the company has their own vision regarding business. Text rim international is a renowned company in the textile and garments sector so the vision of Text rim for doing these ventures are-

- a. To diversify and strength the existing business, produce the fabric at the appropriate place with accessible minimum cost so as to develop and sustain a successful transaction with a highly sophisticated group of targeted consumers in abroad.
- b. To gain comparative as well as competitive advantages in respect of quality, cost, and range of specified products (fleece) against the competitors in Taiwan and Bangladesh.
- c. To test and create huge number of current buyers and potential customers in all over the world through Bangladesh channel against back to back l/c), which could later be exploited by direct investment.
- d. To exploit its technology (Taiwan Based) in the secondary markets, this could otherwise be nationalized or be controlled by foreign countries.
- e. Finally, to maximize profits by leading a monopoly business in Bangladesh through technology transfer in an advantaged environment of tax holiday of with GSP facility.

Nassa group is a very prominent and leading business organization in the field of garments manufacturing and supplying. Their visions of creating of this joint venture are:

- a. To move into a diversified markets without much involvement of technological expertise and professional competency.

- b. To get better utilization their existing plants (lands, buildings, transports and garment machinery) or distribution channels (office spaces, media and managerial resources), and protect themselves against threatening of new technologies adopted by other competitors in Bangladesh.
- c. To gain a competitive advantage over other competitor's garments factories in Bangladesh, especially after 2005 when special quota for Bangladesh will be abolished and all types of economical embargo will be removed under WTO and GATT.
- d. To earn profits without much commitments and involvement of higher managements.
- e. To acquire technical knowledge on "production process" and exploit the experiences of counter part, so as to established and run same types of textile mills directory and independently.

**Founder:** Five directors from Nassa group Bangladesh and five directors from Text rim international are the founder of Nassa Taipei textile mills ltd. Their name discussed in the management chapter.

**C. Business structure and control:** Nassa Taipei Textile Mills is operated by decentralized business structure with their own board of directors and general managers.

**Business philosophy:** The business philosophy of the organization is to growth the organization by using the potential of the employees and proving customer satisfaction.

**Vision:** "The vision is to survive in the world market in a competitive age"

**Mission:** "To enjoy maximum profit by offering quality product with good price"

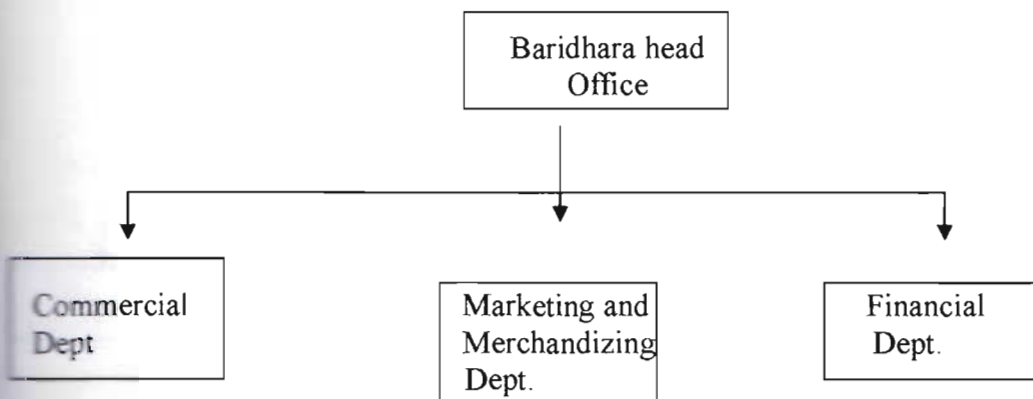
**Objective:** To make some loyal customer especially Europe and American market by providing different types of fleece, cvc etc product.

**Honorary Chairman:** Mr. Nazrul Islam Mazumdar is the honorary chairman of the organization.

**Chief executive:** Mr. HSIEH, TSAI-SHENG is the chief executive officer of this organization.

**Quality policy:** As its aim is to achieve “Total customer satisfaction” through continuous improvement of their product quality and services. It is maintaining its quality everywhere through total quality and services. It is maintaining its quality everywhere through total quality management (TQM). About the quality section of this organization a separate chapter is written.

**A. Baridhara Head office:** Baridhara Head office has started its function from April 2003, before this its head office was Kawran Bazar. The head office is situated at 57. shahid shohrawardi road. It has got two sections as marketing and accounting and equipped with modern computerized lane-wan system.



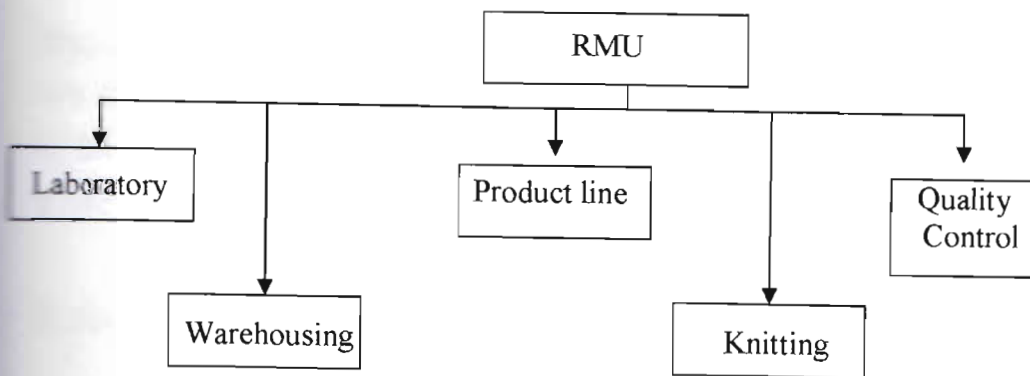
*Diagram: Departments of the head office*



*Picture: The Treatment Plant*

**E. Rupgonj Factory Unit:**

The Jatramura, Rupgonj, Narayangonj factory unit was established in 2001 and started its production in 2002. It is equipped with modern textile machinery and other equipment related to fabric production. Here the main activity of the organization takes place. It has got some sections as production line, laboratory, quality control, warehousing etc. a modern two storied distributing center with one lakh square feet area are waiting for inaugurating. Surrounding the unit a tree plantation programmed is implementing and it beautify the unit. All the sections are equipped with modern art of the technology.



*Diagram: Structure of RMU*



## **F. Nassa Taipei in Perspective:**

**Statutory design:** Nassa Taipei textile mills ltd. employing about 500 employees. It has no share in the market i.e. it is not public ltd company, it is a private ltd company. It is the biggest textile mills in the production of fleece fabric.

**Corporate Head Quarters:** The Corporate head quarter is located at Baridhara adjacent with the marketing office.

**Product unit:** It has got only one production unit located at Rupgonj, Narayangonj.

**Plant Commissioning:** The Rupgonj manufacturing plant was commissioned in 2002.

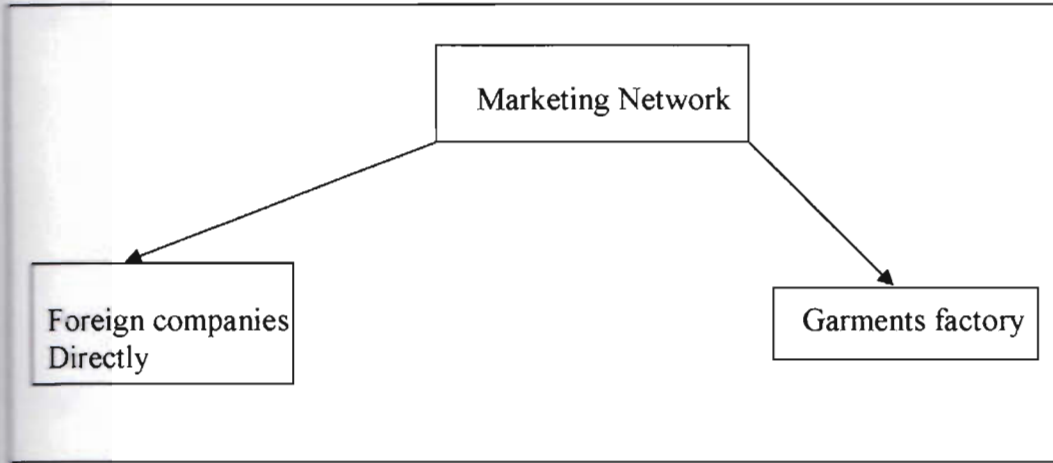
**Effluent treatment Plant:** The factory is equipped with a modern water treatment plant, which ensures the pollution free environment.

**Warehousing:** Nassa Taipei has a warehouse of 200000sq ft, which is bonded, and a two storied distributing center, which ensure the proper distribution of fabric to the client by the store department. The bonded warehouse can facilitate 10-lakh ton raw material at a time.

## **Nassa Taipei Marketing:**

The product of the factory is sold directly to the foreign buyers and garments industries that are also the agents of the foreign buyers. All sales are done by wholesale system.





*Diagram: NTTP Marketing Network*

**1. Export:**

a. Export market: The products of the company are hundred percent exports oriented. Its main market is Europe and America.

a. Export items: It is successfully exporting fleece fabric, single JUsey, rib fabric etc.

b. ~~/~~ Chittagong and Mongla seaports are equipped with modern facilities to administer Export infrastructure bulk exports and imports. These ports also offer modern container bulk exports and imports. These ports also offer modern container facilities. Major airlines operate on a daily basis to ensure swift and efficient handling of airfreight from the capital city Dhaka. Bangladesh is linked with major countries of the world through satellite. A modern telecommunication system provides access to direct dialing to all parts of the world. Tele-fax and e-mail facilities are also available.

### **Recognition and Honor:**

1. **ISO certificate:** Nassa Taipei obtained ISO-9001 certificate, which was certified by the Bureau Veritas Quality international, USA for its quality and environment.

### **Performance: (Year 2002-2003)**

1. **Gross profit:** Company's gross profit for the year 2002-2003 was Tk. 29,97,99,700.
2. **Net profit:** Companies Net profit for the year 2002-2003 after tax deduction was Tk. 17,99,99,740.
3. **Sales turn over:** Total sales for the last year was Tk. 146,76,06,182.
4. **Balance sheet 2003:** It is provided at Appendix-02.
5. **Profit and loss account:** In 2002-2003, the gross profit was Tk. 29,97,99,700

### **6. Overall performance (2002-2003)**

The performance is under the scrutiny of the authority. However, there are clear indications of overall growth of the company.

### **Administration:**

#### **1. Office hours:**

- a. **Management:** 9:00 am to 6:00 pm from Saturday to Thursday.

- b. Operators: They are working total 48hours per week and 4 hours over time is mandatory except emergency.
- c. Shift Operators: They are working 72 hours per week including overtime.
  - (1) A Shift. 8am to 8 pm.
  - (2) B Shift. 8pn to 8 am.

## **2. Record Keeping-attendance:**

The operators are required to punch their cards at the main gate to avoid discrepancies in attendance & number of hours worked through bar code system.

## **3. Canteen:**

Canteen facilities are not yet started but it will be started very soon at present out side the factory area there are a number of cafeteria where workers have their snacks.

## **4. Welfare activities: Incentives.**

- a. **Medical Facilities:** All the employees are provided with free medical services including hospitalization in a prescribed hospital if they fall ill due to their work.
- b. **Financial incentives:** The company gives special incentives for the extra ordinary workers. They give special increment to the satisfied worker and bonus facilities for all the employees.
- c. **Sports and games:** There are facilities for the employees to play during their leisure time the Company also arrange sports competition every year for motivating them.
- d. **Picnic:** Annual Picnic is arranged every year for the recreation of employee and to remove monotony.

- e. **Service award:** In the evaluation of the whole year activity the company gives award for the best performances in the different section.
- f. **Cultural Function:** Besides the sports and games it also arranges annual cultural function and competition among different section.

#### 5. **Environment:**

The company gives special emphasizes to create sound environment in the factory area. Every year tree plantation programme is implemented surrounded the factory area.

#### 6. **Safety:**

The Organization gives super priority for safety of all employees. First aid, safety appliances in the production area, warning signs about chemicals in different areas, clean, tidy & free from hazardous, etc are some safety measures taken by the company.

#### 7. **Fire prevention & Fire fighting:**

The company has got a strong firefighting force comprises of employees who are trained and can take any preventive measures during fire and protect the life and property of the company. Dummy practices are held time-to-time to keep the force ready for all time and to create awareness of the employee.

#### 8. **Notice Board:**

Notice board are displayed in the factory and in the headquarter to inform employee updated information of the organization.

### G. **Nassa Taipei Market Status**

#### Market Share

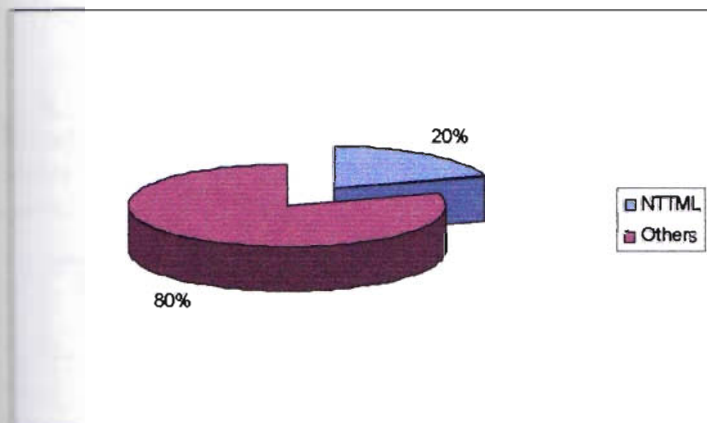
Nassa Taipei shares about 20% of the total fleece fabric market in Bangladesh. We can gain further insight by classifying firms by the role they play in the target market: Leader, challenger, follower, or nicher. Suppose a market is occupied by the firms shown in table One. 40% of the market is in the hands of a market leader. Another 30% is in the hands of a market challenger. Another 20% is in the hands of a market follower, a firm that is willing to maintain its market share and not rock the boat. The remaining 10% is in the hands of market nicher, firms that serve small market segments not being served by larger firms.

40%	30%	20%	10%
Market leader	Market Challenger	Market follower	Market nicher

**Table 1: Market share**

**Basis of calculation**

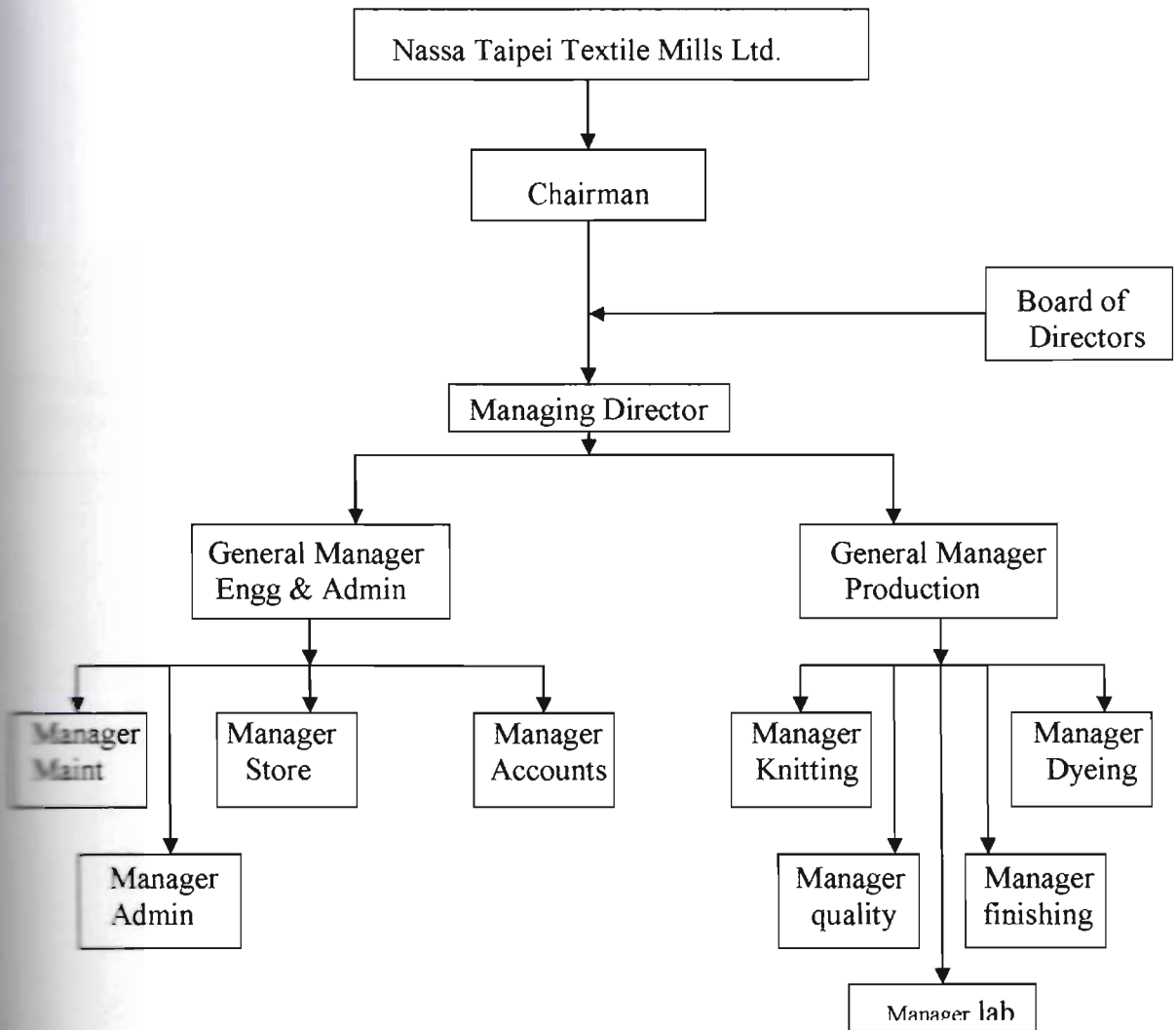
It is considered that the fleece fabric has the market of about 20% from the total fabric market. The 20% market of fleece fabric is counted as 100% market of fleece fabric. As Nassa Taipei produces and exported 4,000,000kgs of fleece fabric last year and it is the 20% of the total fleece fabric demanded by the importer. About 70% of the demanded fleece fabric, Garments exporter of Bangladesh is to procure the rest of the fabric from the abroad.

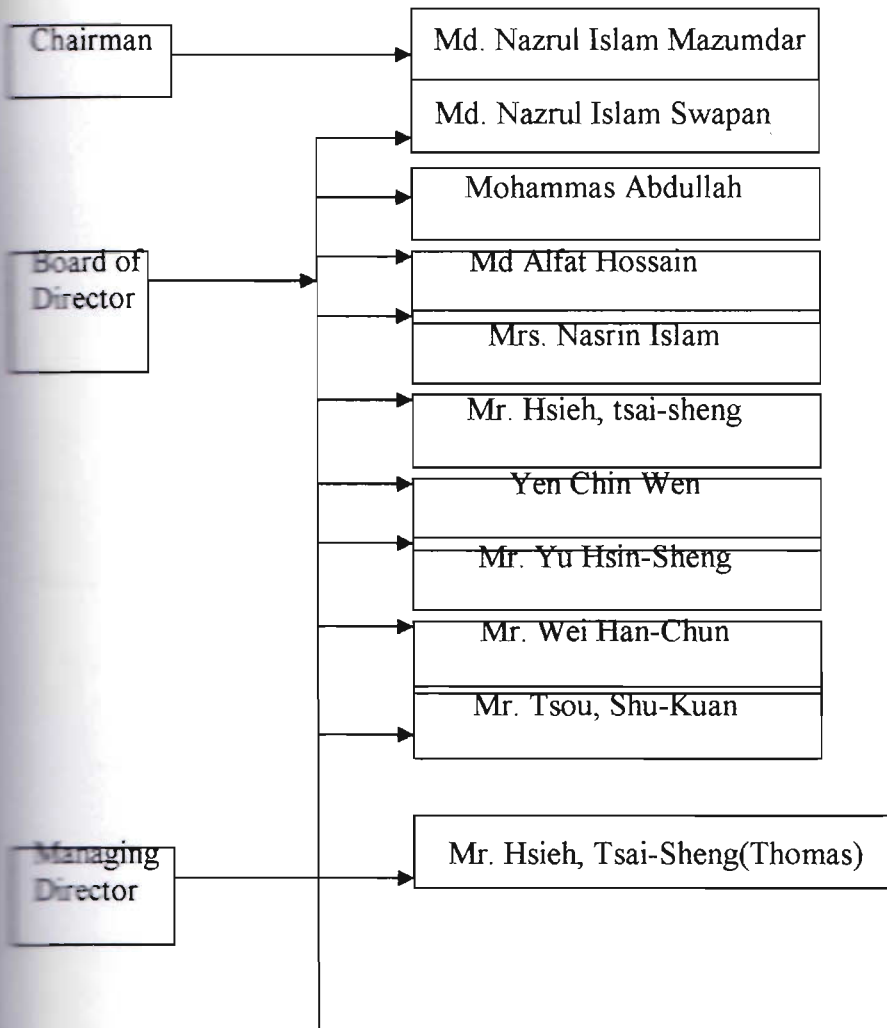


## NASSA TAIPEI MANAGEMENT

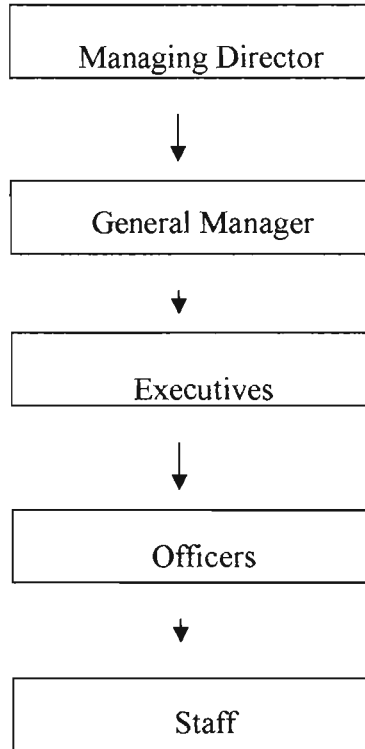
### A. Management Hierarchy

A Chairman, who has a board of directors under him, heads Nassa Taipei management. One of the directors appointed as Managing Director (MD). Under the managing director, a number of managers are working, who are heading various depts.. Managers have under them a number of executives, officers and staff member. MD of this company is the main body who look after the organization activities.





*Diagram: Board of Director*



*Diagram: Management Types*



## **PROFILE OF THE TOP LEVEL MANAGERS**

### **ABOUT THE MANAGING DIRECTOR OF NTML**

Mr. Hsien, Tsai-Sheng (Thomas), born in a respectable Family of Taiwan in 1953, was a student of Textile Department Taipei College & University. In 1976 he received his bachelor degree in Textile Engineering with high Upper grad. Then he started his career as a Textile Expert and served 8 years in textile-oriented organization; where he engaged himself in textile manufacturing, specially yarn processing and developing. From the very beginning of his career he had been nourishing a dream of vision to become real magnet on textile business. Hence, the charms of becoming of a higher executive could not stop him from his enthusiastic determination.

In 1983, he migrated to Hong Kong and started his own business. He used to purchase fabric from Taiwan and China and sell them to the buyer of Asian countries including Bangladesh through some Hong Kong based agencies. With in 3 years he established his own office shop and continued to sell fabrics and garments accessories to buyers of Singapore, Sri Lanka, India, Pakistan and Bangladesh. Thomas' vision was become an independent supplier of fabrics to the countries having free quota on garments sectors. In 1986, he inaugurated a small office with 12 staffs in Taipei under the signboard "Textrim International", from where he actually started exporting fabrics directly to Bangladesh, India and Sri Lanka. With in 5 years his small office had been expanded to a 36 rooms building with 150 employees working in Hong Kong. Being a very fortunate man, Thomas became one of the established and successful suppliers of fabric in Bangladesh in 1991, Thomas took a new drive and opened a sales office in Bangladesh and the 3<sup>rd</sup> foreign branch of Textrim. Gradually, Textrim acquired a very big market in Bangladesh in supplying fabrics, especially polar fleece and micro fleece. With in 3 years, Textrim Bangladesh became the biggest supplier in the field of fabrics and accessories, where about 30% of the total market (fleece fabric) had been captured by Textrim Thomas

bought two garments factories (Golden Rifit and Good & Good) and started doing direct business in manufacturing of ready made garments. Textrim changed its philosophy; it started three functions in on structure-supplier, buying house and garments manufacturer.

Nassa Group that acquired 32 garments factories established a good tie with Mr. Thomas to procure its most of the fabrics from Taiwan and China through Textrim. Mr. Nazrul (Chairman of NAssa Group) and Mr. Thomas (MD of Textrim), both are very fortunate man with very high ambitious and optimistic vision. They started their career with almost 'Zero', and within 10 years both of them became hero in the garments business. In 2005, under WTO, free quota system will be abolished; it will be really difficult for Bangladeshi garments factories to sustain if they do not go for backward linkage factories. Mr. Nazrul and Mr. Thomas both realized the forthcoming consequence of free market economy and effect of WTO on survival of ready made garments in Bangladesh. In 2000, they decided to set up a Textile Mills in Bangladesh under Joint Venture to retain its flow of business, while worldwide textile quotas will be abolished and Bangladesh, particularly, will face significant pressure on its balance of Payment and employment. The Joint Venture factory, '**Nassa Taipei Textile Mills Ltd**' started its full-fledged production in July 2002.

### About the Chairman

#### A story of a Fortunate Man

It was morning of 24 March 1983' a tall, lean and thin young boy met the chairman of Shanman Group, Major (Retd) Mannan, at his Chittagong office. The boy handed over a letter written by a school teacher of Mr. Mannan, where the teacher had requested his old student to arrange a job for the boy in the Garment Factory. The boy was a simple graduate in arts from Comilla Victoria College, havinh no experience on garments field.

Since, the request was made by his most respected and honorable teacher, the chairman had to find out a post for the boy nevertheless, Factory Manager of Azim/Mannan Garments helped out the Chairman by absorbing the young boy as Store In Charge.

The boy made a boom in his career; and just after 20 years he has been recognized as one of the richest Business Magnets in Bangladesh. Yes, he is Mr. Nazrul Islam Mazumder, the Chairman of NASSA Group Taipei Textile Mills and Exim Bank. The man started a job of storekeeper in 1983 with monthly salary of taka 700; now about 17000 people are working in 32 factories under NASSA Group including two garments factories in Bahrain. During financial year 2003 annual turnover of NASSA Group was taka 700 crores. Nazrul Islam Mazumder known as very successful industrialist and business magnet in the country, became prominent in abroad when NASSA Group became 'Vender of the Year in 2002' of Wal Mart and K-Mart the symbol of aristocracy in the USA. Nazrul received Gold Medal in 2001 and his picture came in the 'New York Times' as Asian biggest garment supplier. Now every body will agree that the Chairman of NASSA Group and Exim Bank is a VIP/ CIP, but they may not believe where from the man started his journey and how could he reach the present position. It may sound as a miracle; but it is fact, it is the story of a real fortunate man in Bangladesh as well as in the World.

Ana Mia, father of Nazrul Islam, was initially a farmer of village Rajapur under Laksam Thana of Comilla district. He had five sons; Nazrul Islam who was known as Helal in his village is the fourth son of his parents. Helal started his primary education from Laksm Primary School in 1959.

### **C. Management Functioning**

As shown in diagram 04, a number of dept./organs from the Nassa Taipei management. In this report, functions of some important dept. are narrated which are closely link to production and marketing of Nassa Taipei products including the HRD. The departments discussed are; production, quality control, lab, warehousing and HRD.

#### **D. Function of Merchandizing Dept.**

1. **What is it?** It is the division of fabric line into separate groups on the basis of target buyers and their origin.
2. **What is it done?** It is done for the following benefits:
  - (1) To ensure right merchandise for the right stores in right volume.
  - (2) To minimize inventory level.
  - (3) To ensure required depth in sizes in stores.
  - (4) To optimize business with higher stock turn.
3. **Control:** Positioning the product in the market place in order to reach the same to the ultimate users, including new items, withdrawing defective items and changing the defective merchandise etc. are the main functions of this dept. the responsibility and day to day functioning of this dept. is very vast. However, major areas of responsibilities captioned: Major controlling Tools Merchandizing Dept. are explained at Appendix-5(Five)

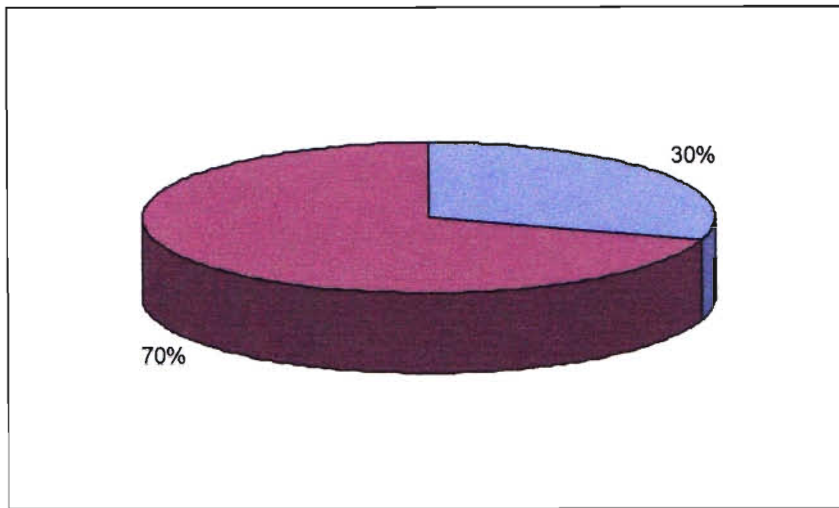
#### **E. Function of wholesale**

The Nassa Taipei sells its product in two ways such as wholesale and direct sale. Though finally its product go to foreign buyers, the whole department feed NTTML products to various wholesale components from warehouse.

**Wholesale Market** Wholesale market is one of the largest channels of NTTML to sell the product to customers.

1. **Wholesale turn over.** The target market resides in Dhaka and Chittagong area that means the garments of Bangladesh. Around 70% of the organization comes from the wholesale market.

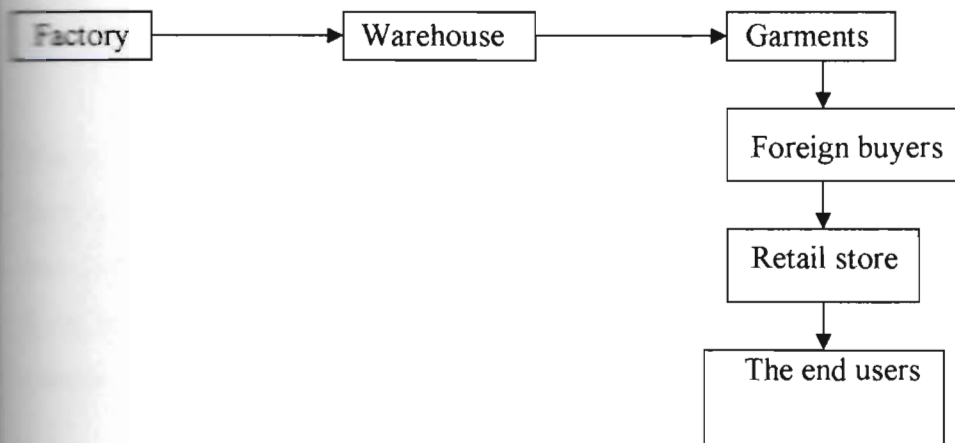
### Wholesale Share of Market Turnover



2. **Dominant products.** No separate fabric line is specially developed for the market through the dominant products is polar fleece and micro fleece, which consist of the total product sold and 25% s other items.
3. **Feeding of the products to the end users.**

The feeding procedure of the product to the end users are shown below-

Diagram 07





4. **Market expansion.** It is done through identifying new areas and new garments in the existing areas.

#### **F. Function of direct sale.**

##### **What is it?**

Direct sale is the institutional sale in the case of NTTML direct sale means the selling of items directly to the foreign buyers. The NTTML sales directly to the US and EU buyers.

##### **Characteristics of direct sale.**

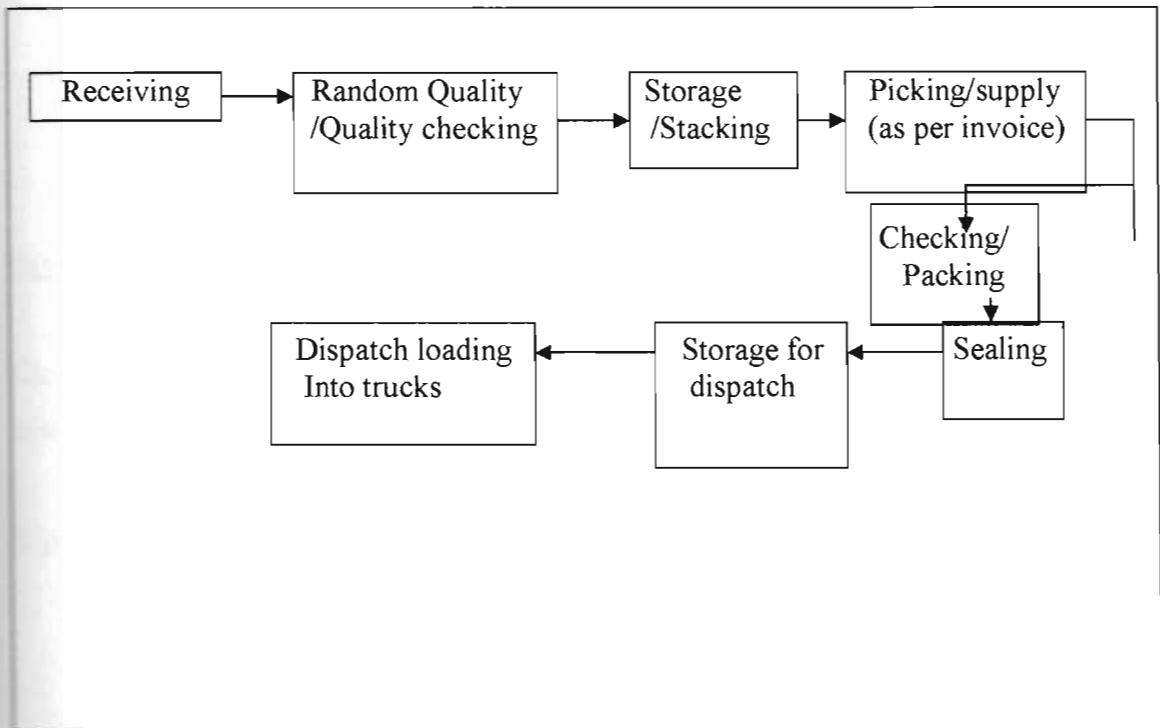
Direct sale activities are characterized by:

1. Single requirement
2. Bulk requirement
3. Middle stage of selling between wholesaler and end users.
4. Seller-buyer relations/ interactions is important.
5. Institutional buyers are indirect buyer

#### **G. Function of Warehouse:**

Nassa Taipei has a modern bonded warehouse, which contained the raw material of the factory and a finished goods maintaining warehouse. The area of the two warehouses is two lack square feet. A new warehouse two stored is now waiting for inaugurating. In front of the warehouses there are roads for loading and unloading of the items. About twenty-five thousands kgs goods are received and dispatched daily.

**Warehouse operation flow:**



*Diagram: Warehouse operation flow chart*

**Warehouse operation approach and accounting:**

The above operations are performed through a systematic way and various forms are used and information is recorded accordingly. Appropriate accounting of stock is maintained. Daily inventory is calculated as opening Balance + Receiving – supplies = Ending Balance.

**Sources of receipt:**

Warehouse receives the merchandize from the following sources:

1. Factories production dept.
2. Import Source
3. Local Source (Purchase)
4. Hosiery & accessories.

**Product support. Defective merchandize:**

Claims and Garments return also process through this department. A standard procedure is maintained to manage the claims and garments return.

**Warehouse stock position:**

Yarn (Tons)

	Nov' 03	Dec' 03	Jan' 04	Feb' 04	Mar' 04	Apr' 04
Receive	7,276	8,674	10,170	5,712	19,346	15,529.95
Issue	6,880	10,287	5,793	8,707	15,541	17,649
Balance	22,124	20,511	24,888	21,893	25,698	23,579

Dyes

	Dec' 03	Jan' 04	Feb' 04	Mar' 04	Apr' 04
Receive	8,430	20,185	-	28,045	28,045
Issue	16,125	6,235	8,410	16,705	18,310
Balance	82,428	81,519	72,871	84,693	96,040



Chemical

	Dec' 03	Jan' 04	Feb' 04	Mar' 04	Apr' 04
Receive	53,000	92,575	70200	79,580	162,950
Issue	69,657	49,012	111,366	117,482	138,139
Balance	288,850	334,158	293,225	246,668	275,659

**H. Function of HRM:**

**Personnel Service:**

It provides following personnel services:

1. Salary and benefits
2. Yearly increment
3. Promotion
4. Transfer/ posting
5. Discipline
6. Career planning
7. Career Development

**Training & Development:**

1. **In house training:** Provides in house training for sales, marketing, production etc. Other local training provides to NTTML employees are technical training, BGMEA and BTMA training and export orientation etc.

2. **Outside / Overseas Training:** Overseas training is core management skills, company managers program and executive managers program.
  
3. **Protocol Services:** Maintains protocol services with various diplomatic missions, published annual report, updates company notice boards etc. Protocol Matters include:
  - (a) Visa formalities
  - (b) Passport/immigration matters
  - (c) Contact with government bodies/ agencies on matters of bilateral interests.

#### **Security Services:**

Security of the company and employees are maintained through contracted security companies and supervised by the company officer.

#### **Transportation Services:**

Senior managers are provided vehicles through contracted services and there is no vehicle facility for staff. Managing director and directors use their own vehicle.

#### **Fire and Safety Services:**

The company has a modern fire fighting system under an instigated fire control network covering all the sensitive area. There are total 21 key points, where 2 fire extinguishing bottles and 1 water hydrant are placed. This water hydrant is connected with laid down water pipes and is very effective for extinguishing normal fire. All the hydrants are connected with a electric driven water pump through 2 inch dia red colored pipes which is automatically operated when hydrant switch is made 'on'. The security officer has been tasked as in charge of fire control. The factory use to practice fire fighting after a month interval.

**Cleanliness:**

Cleanliness is one of the important factors for ensuring good house keeping and working environment in the factory. Permanent as well as contracted cleaning services are available to ensure the overall cleanliness of the company.

**Welfare Services:**

Annual company picnic, long service award for 15 years of services, sports and games. Observation of national immunization day, taking part in the social activities etc.

**Recruitment:** Selection, career planning, career development.

**Liaison:** Visit program, conduct of visit etc.

**Ecological issues:** Environmental protection, EPT, exquisite landscape, tree plantation etc.

**Employee- Employer Relationship:**

Workers combined activities agreement on wage rates and maintain congenial working atmosphere.

## BASIC IDEA ON FIBER, YARN AND FABRIC

### Textile:

Textile was originally a woven fabric, but the terms textile or plural textiles are now also applied to fibers, filaments and yarns, natural and manufactured and most product for which these are a principal raw material.

This definition embraces for example, fiber based; products in the following categories: threads, ropes braids, woven, knitted and non woven fabrics, lace, sets and embroidery and made up apparel; household textile furnishings carpets and other floor covering; technical, industrial and engineering textiles, including geo textile and medical textiles.

**A. Fiber:** Textile raw material, generally characterized by flexibility fineness and high ratio of length to thickness.

**a. Classification of fiber:** Fiber is classified according to the following:

⇒ According to the nature and origin

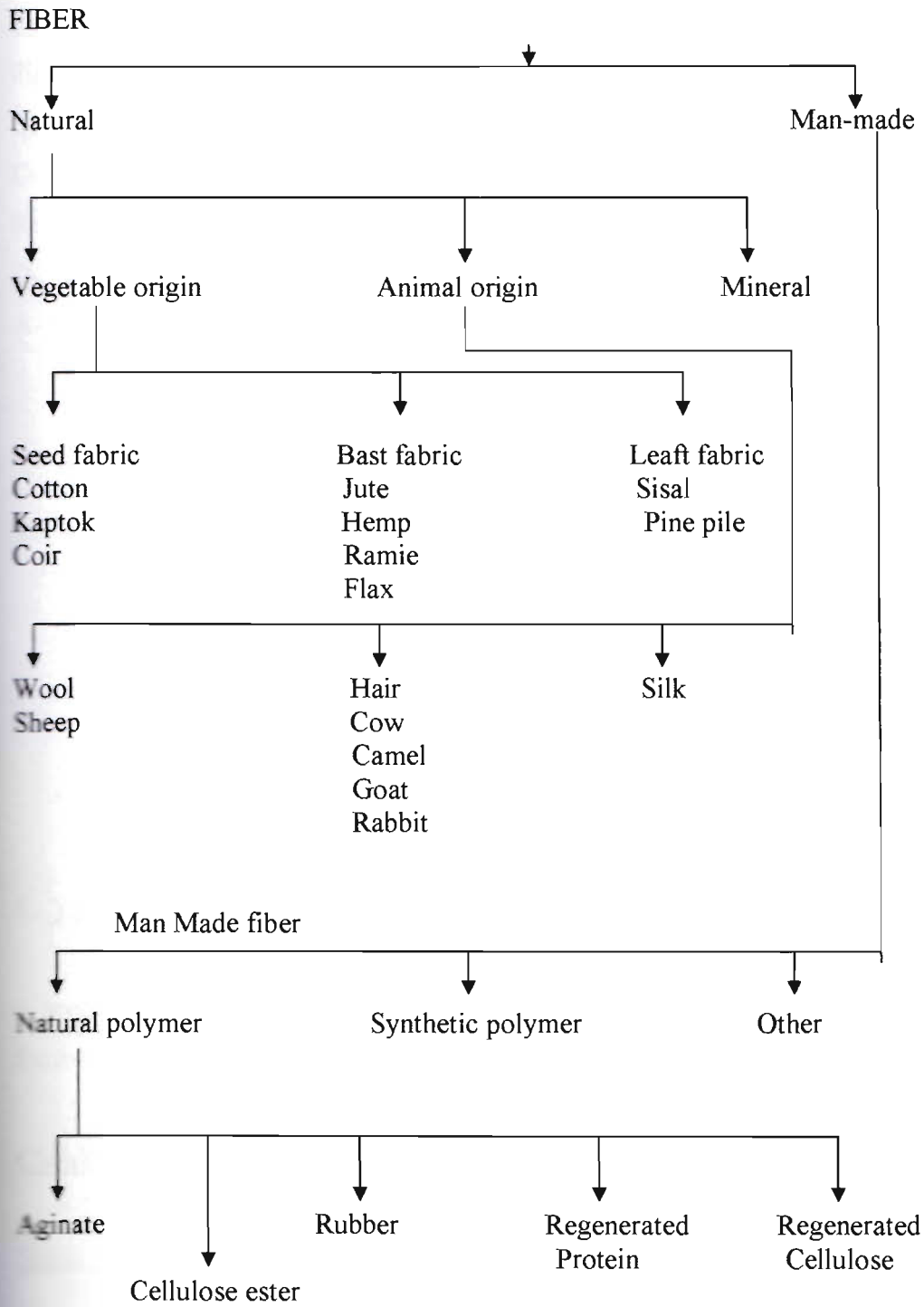
⇒ According to Biological / Zoological / Chemical Name

⇒ According to Thermo plasticity

⇒ According to water attraction

⇒ According to use

**Diagram: Classification of Fabric**



**Diagram: Classification of Fabric**

## b. Some Properties of Textile Fiber

Length

Fineness

Uniformity

Color

Resiliency

Durability

Availability



*Picture: Yarn used in Mill*

## C. YARN

A product of substantial length and relatively small cross section consisting fibers and or filaments with or without twist.

### Classification of Yarn

#### Staple yarn

Combed Yarn

Carded Yarn

Worsted Yarn

Woolen Yarn

Continuous Filament Yarn

Natural

Man-Made or Synthetic

Novelty Yarn

Fancy Yarn

Metallic Yarn

Special end use or industrial Yarn

Tire cord

Rubber or elastic

Core Spun Yarn

Multiply

Coated

High Bulk Yarn

Staple Yarn

Continuous Filament

Stretch Yarn

Twist-heat set-untwist

Crimp-heat set-decrimp

Stretch under tension

Knit-heat set-deknit

Gear crimp

Essential Properties of yarn

Count; (meamn) and its variation

Relative count

Evenness (U l%l or cv %)

Strength (single, lea or CSP)

Hairness

Elongation at break

Imperfections

Slubs

Twist and its distribution

Fiber composition

## **FABRIC**

A manufactured assembly of fiber and or yarns that has substantial surface area in relation to its thickness and has sufficient cohesion to give the assembly useful mechanical strength.

### **Classification of fabric**

Woven fabric

Knitted fabric

Non-woven fabric

Special

### **Construction of Fabric**

epi= end per inch

Warp Yarn ct. weft Yarn ct. width ppi= picks per inch

### **Faults of fabric**

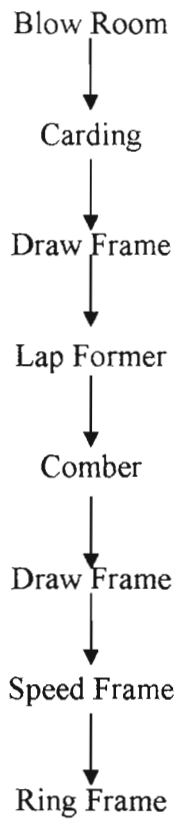
- End or pick missing
- Cut end or pick



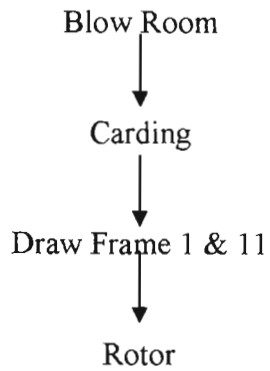
- Hole
- Bad selvedge
- Reed mark
- Bar
- Flossy fabric
- Stain, oil drop
- Shading
- Thick and thin places
- Dirty fabric
- Defective design
- Skew ness
- Double oar thick yarn
- Rough surface
- Weak fabric or less strength
- Gout
- Mildew
- Starting mark
- Knot
- Smash
- Long

Sequence of Production of Yarn and Fabric

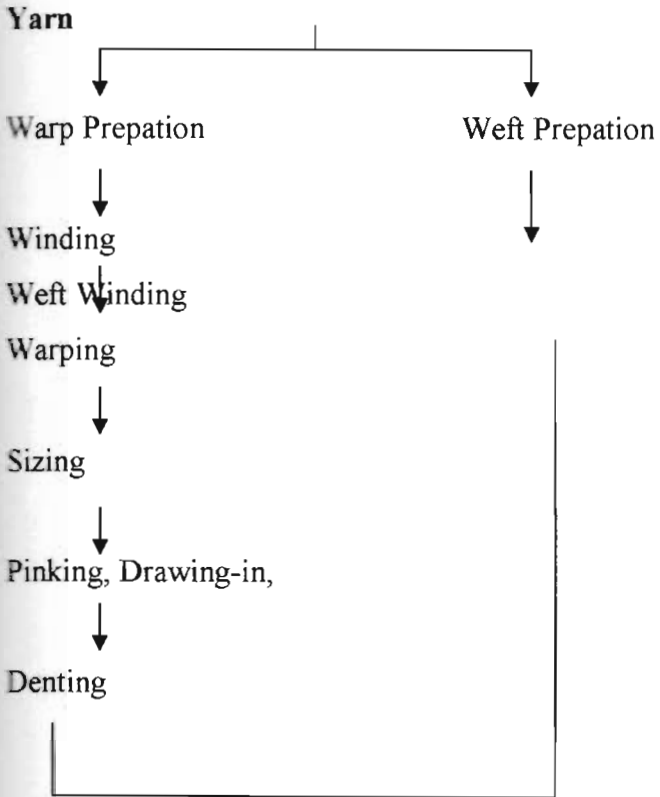
**Ring Yarn**



**Sequence of Rotor Yarn Production**



**Sequence of Fabric Production:**



*Picture: Fabric*

# **Chapter Three: The Marketing System**

## AN OVERVIEW OF TEXTILE MARKETING IN BANGLADESH

At present garments and textile is the largest foreign currency earner industry in Bangladesh, exporting about seven million us dollar and employing approximately two million workers. The largest export sector contributing 75% of total export of the country. On 31<sup>st</sup> December 2004, the agreement on textile and clothing (ATC) ended, and with it the quota system for international trade in textile and clothing. As a result, trade in this sector undergoing a fundamental change, by 2005 the sector have been fully integrated in to the WTO Agreement on tariffs and trade (GATT), and all quotas have disappeared.

Only tariff should remain as an entry mechanism, moreover, WTO members will discuss tariff reductions and ways to reduce tariff peaks, high tariff and tariff escalations under the Doha Development Agenda. A market currently characterized by artificial comparative advantages and managed trade will realign, as market forces become the dominant determinant of the sector. A shift in market fundamentals will considerably affect export from many developments countries and economies in transition, where national income depends to a large extent on exporting garments.

**A. History and Contribution of RMG and Textile Sector:** The readymade garments sector emerges in late 1970s. By 1980s about 800 factories were built up. There was very good growth in the 1990s; about 3400 factories came into operation. Today more than 4000 units exporting more than \$5 billion and contribute about 52% of our national export earning, 9.5% of GDP. The total number of workforce employed in this sector is about two million, which is half of the total industrial workforce of the country. Besides this more than 15 million people work in related industries from button – makers to truckers to insurance underwriters. Almost 85% of garments workers are women and most of them have come from villages.

**B. Introduction of multi fiber Arrangement (MFA):** After introduction of the multi fiber arrangement (MFA) Asia has become the world's foremost exporter. Initially production was concentrated in the East Asian countries Korea, Hong Kong, Singapore and Taiwan, but by the middle of the 1980s other Asian countries became major producers. Bangladesh, Cambodia, Nepal, Haiti, Laos, Madagascar, and Myanmar emerged as major exports of garments manufacturers.

Bangladesh is a good example of a country that was benefited from quota restrictions on other countries exports under the MFA. Both MFA and general system of preferences (GSP), introduced in 1971, gave Bangladesh generous access to European Union (EU), Canada and USA markets. Within ten years RMG had overtaken the countries leading exports of jute, tea, shrimp and leather and developed into the country's single most important industry for employment and foreign exchange earnings (export earnings of this sector reached \$5.2 billion in 2005 from \$31 million in 1983).

**C. Predicted losers and gainers:** Calculation about who will survive and who will loose are going on all over the world. China, India, Pakistan, Korea, Mexico, Turkey, Central American and Eastern European countries are expected to gain from free trade. China is anticipated to be the most benefited, as they have quality with strong linkages and their labor is skilled and cheap, many countries depend on them for accessories such as cotton etc.

Countries such as Cambodia, Bangladesh, Srilanka, Philippines, Greece, Portugal, and Nepal, with a share of garments exports in total merchandise exports of 85%, 75%, 60%, 62%, 45%, 56% and 40% respectively, are predicted as the countries loosing most. These countries need to attempt to keep at least part of our present markets or face higher unemployment and deeper poverty. In fact developing countries like Bangladesh risk loosing heavily from the final linearization of trade in textile and clothing if we are not well prepared for the expected business and market changes. Instead of winning next export markets as we have expected following the Uruguay round negotiations, many countries like Bangladesh risk loosing existing markets. These losses, in turn, could

undermine commitment to the Doha development agenda. Bangladesh and concern forms must prepare for a new reality in the textile and clothing trade.

**D. The Case of Bangladesh:** The major problem of Bangladesh garments sector is lack of backward linkages that creates other problems like unavailability, inadequate supply of inputs and consequently higher production cost. It is apprehended that Bangladesh's readymade garments exports might decline by 50% in the post MFA (multi fabric arrangement) period began in January next year. During January to April 2004. Bangladesh's apparel export to the US market declined by 7% in woven and 60% in knit categories against corresponding period of the previous year. Export earning from the US decline to \$1.7 billion in 2003 from \$2.2 billion in 2000 showing a 23% fall in three years. Today customers consider quota, price, quality and compliance for selecting the vendor, after MFA there will be no quota: quality and compliance will be taken for granted. The deciding factor is quick delivery and competitive price.

So far Bangladeshi garments are dependent on USA and EU markets. About 45 percent of our total apparel exports go to US markets, 50 percent go to EU countries, 2.5 percent in Canada and the remaining 2.5 percent go to other countries. To sustain our competitive edge, diversification of market is essential. At the same time Bangladesh needs to develop the product quality and design, as changes in fashion and taste are more frequent now. Questions about the quality of Bangladesh's garments often rises, but the producers believe that their quality is not far behind the world standard. Improvement of this quality and import of suitable technologies will change this sector dramatically.

It is certain that it will be very hard for the RMG sector to maintain today's high profit margin, as prices will fall and shortage of fabrics will increase the production costs. To maintain today's profit the industries have to reduce cost. Increased productivity of the workers may reduce these costs. The owners may follow the most popular way of cost reduction, which is to pay workers less and cut their facilities. It is certain that those affected the most will be the workers. Many of them might loose their jobs and those who will still have them will be offered lower wages with fewer working facilities than now.

We have two big markets, the USA and EU; EU is a bigger market than the USA. Canada is the friendliest market to us, provided unrestricted duty free access under its LDC initiative. 82 percent of the apparel exports to USA and 70 percent to Canada. As it is to be expected, Canada is the fastest growing export market for us. The Canadian importer saves 7 to 10 percent on customs duties if he buys from Bangladesh. EU, the largest export market for Bangladesh RMG provides unrestricted duty – free access under GSP.

The garments and textile sector of Bangladesh has emerged as the highest foreign exchange earner of the country for granted. The deciding factor will be quick delivery and competitive price. In addition to the manufacturers of garments, the textile industries have also a prominent role to play on boosting up the export of garments. Now days the demand of textile are increasing as the questioned for reducing the lead time are becoming the main factor for exporting the ready made clothing. Textile provides the fabric for garments. The textile industries of Bangladesh cannot provide the demanded fabric for RMG sector. As result they have to procure it from abroad and thus the lead line increase. Many buyer returns back their demand due to the late delivery of the items. The only way to reduce the lead time is to increase the textile mills and produce quality fabrics. Or to create a central bonded warehouse or quick supply of fabric to the RMG sector. The best way is the produce fabric should get the quick delivery in our country. So textiles have a hopeful market in Bangladesh.



## NASSA TAIPEI MARKETING

Nassa Taipei has a full placed marketing department, headed by marketing directors. There are seven managers and three assistant marketing managers. There is an R&D cell in the marketing department. They analyses the international as local market situation detect the competitors. All elements of marketing mix are carefully dealt in Nassa Taipei. Details about the marketing of Nassa Taipei are discussed below.

### **A. SWOT Analysis:**

SWOT stands for strength (S), weaknesses (W), opportunity (O), and threat (T). At Nassa Taipei these phenomenon are considered based on the following aspects.

SWOT Analysis of Nassa Taipei:

#### **Strength:**

Young and exuberant management team

- ♦ Professional workers
- ♦ Good labor relation
- ♦ Modern machineries for production
- ♦ Huge market demand
- ♦ Available capital

#### **Weaknesses**

- ♦ Lack of knowledgeable worker
- ♦ Centralization of authority
- ♦ Employee frustration

## **Opportunities**

- ♦ Low labor cost
- ♦ Tax free import of raw material
- ♦ GSP facility
- ♦ Availability of labor
- ♦ Continuous color innovation
- ♦ Few competitors

## **Threats**

- ♦ Political unrest
- ♦ Globalization
- ♦ Insufficient power supply
- ♦ Port corruption
- ♦ Increasing textile industries
- ♦ Unavailability of bonded warehouse

## **Competitor**

1. Unorganized sector: Directly purchasing of fabric from abroad by the garments factory without the permission of authority.
2. Organized sectors: The following companies are producing the same fabric: a. Ring shine and b. Johng shine.

## **B. Marketing Channel:**

Nassa Taipei textile mills ltd has a sound marketing channel that covers the whole area pf fabric market (Dhaka and Chittagong EPZ, and EU, USA buyer). However this program

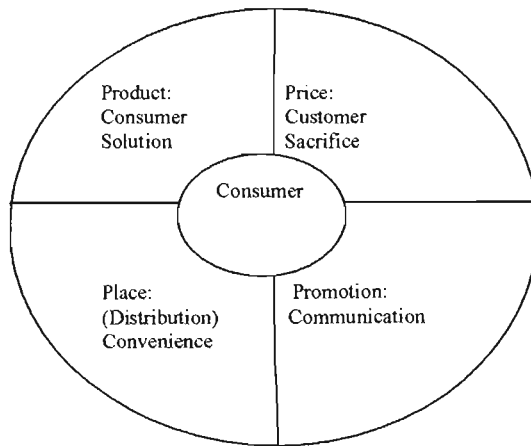
is executed through more than one entity. The entities or the channels involved in the marketing are: garments, buying houses, and direct sale to buyer.

**C. Company Orientation towards Marketplace:**

There are five competing concepts under which organizations conduct marketing activities: the production concepts, product concept, selling concept, marketing concept, and social marketing concept. Organization may follow various existing concepts in their marketing program. However, Nassa Taipei follows a mix consisting of production, product, selling and marketing concepts.

**D. Marketing Mix:**

The 4P's: "Marketing mix is the set of marketing tools that the firm uses to pursue its marketing objectives in the largest market". The components are: product, price place (distribution) and promotion. These tools constitute Nassa Taipei marketing mix.



*Diagram: Marketing Mix-4P's*

The other 3 P's: The organization involved in international and global business have incorporated additional 3P's (political, PR, packets), which are equally important for competitive and responsive marketing, Nassa Taipei has considered these additional P's in their own way.

### **Product:**

The main product line:

1. Polar fleece fabric anti pilling
2. Micro polar fleece anti-pilling
3. Three thread fleece (18gg)
4. Three thread fleece (20gg)
5. French terry
6. Single jersey
7. Nylon Woven (Slid color)<sup>1</sup>
8. Drop niddle
9. CVC, etc.

### **Product Category:**

The categorization of product is done according to the use of fabric. The major lines are:

- ❖ Dress
- ❖ T-shirt
- ❖ Jersey
- ❖ Jacket

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Kotler, marketing management, ( New Delhi: prentice- hall of India eleventh edition) Phillip

❖ Color etc.

### **User of the Product:**

These products are used by the-

- ❖ Gents
- ❖ Ladies and
- ❖ Children.

### **Product Identification:**

Product identification is done according to the order and company name. However, every product is tagged with a denomination, which contain-

- Lot no
- Batch no
- Order no
- Date of production
- Delivery schedule

### **Articles:**

Based on colors articles and lines are differentiated. Nassa Taipei has developed about 600 colors.

### **Merchandizing Approaches:**

#### **1. Merchandise objectives:**

- a. To ensure right merchandise for the right stores in right volume.

- b. To minimize inventory level.
- c. To ensure required depth in sizes in stores.
- d. To optimize business with higher stock turn.

2. Methodology followed in Merchandising:

a. Develop customer profile according to-

- (1) Buyer origin
- (2) Life style
- (3) Needs/ wants
- (4) Buying power

b. Develop store profile according to-

- (1) Target customer
- (2) Store location atmosphere
- (3) Product range
- (4) Price range

c. Merchandise classification in line with store profile considering-

- (1) Type of fabric
- (2) Fashion content
- (3) Price range
- (4) Price impact
- (5) No of lines
- (6) Sourcing

d. Distribution as per individual store sales volume.

## **Product Development-Merchandising Department:**

Before initiating a new product development process, following aspects need due attention:

1. Recommendation by the marketing department
2. Fixed price
3. Production requirements
4. Warehouse inventories
5. Store information- retail information system, feedback
  - a. Consumption feedback
  - b. Supplier feedback
  - c. Computer information
6. Resection of fabric line
7. Product selection ad development takes reference of:
  - a. Market trend
  - b. Magazine information
  - c. Trend in neighbor market
  - d. Catalog includes upcoming design
  - e. Product mix including no of lines, new article, modifications etc.

Basic consideration for development:

1. Category, material sources, input of merchandiser. Evaluation through technical know-how, developing production guide.
2. Conduct feasibility study
3. Costing: Cost effectiveness of the item in question.
4. Decision for acceptance that is made based on sale trend.
5. Considerations on constraints: overhead, establishment, and production capacity.

## **Product Research & Development:**

It seats in monthly meeting together with-

- a. Designer
- b. Plant manager
- c. Plant engineer
- d. Merchandise
- e. Lab chemist
- f. Costing and Efficiency manager
- g. Managing Director.

Discussion on ideas explaining existing product, modification, profit increase and reduction of operations of any items seems unnecessary.

Nassa Taipei evaluation of R & D based on monthly sales is made up.

## **Product Life Cycle (PLC):**

PLC- An ideal model: "Most product life cycle curves are portrayed as bell-shaped. This curve is typically into four stages. Those are introduction, growth, maturity and decline.

### **Nassa Taipei PLC:**

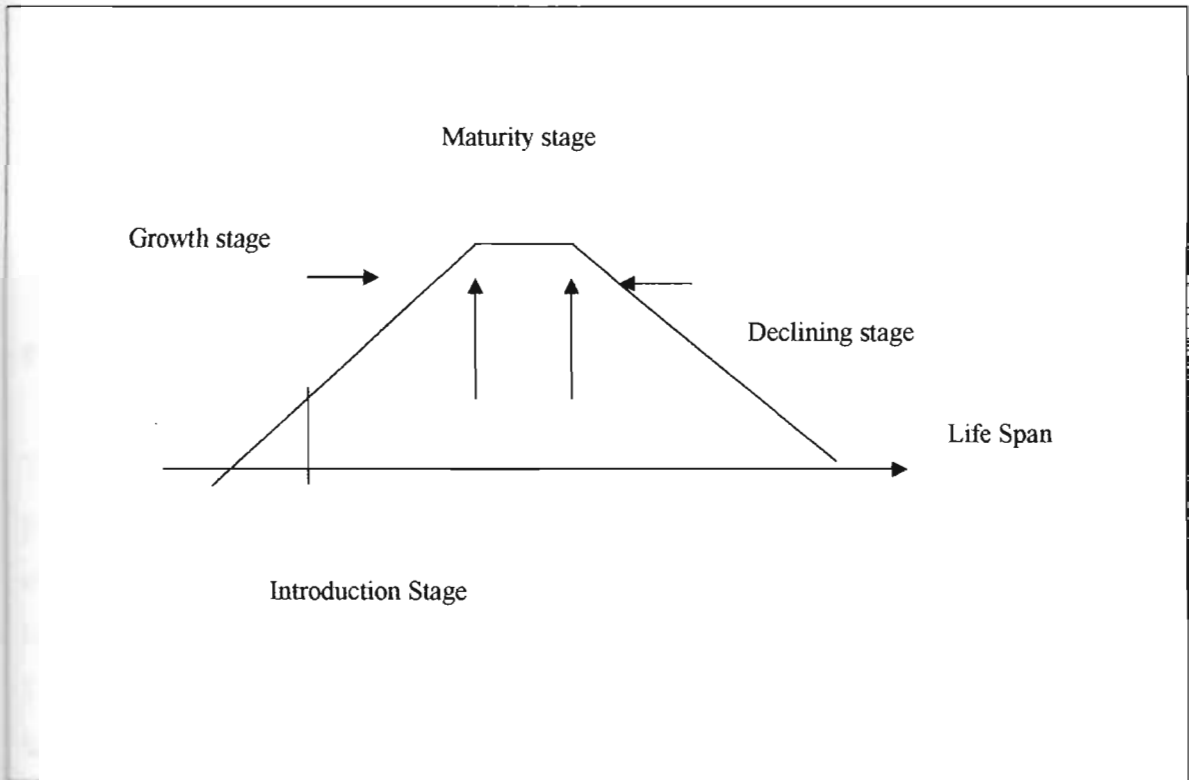
Introduction Stage- As per Nassa Taipei standard, it develops 100 yards of fabric, which is supplied to the classified buyer. Here management obtains market reactions as to the acceptability by the ultimate consumers along with modifications suggested.

Growth Stage- Nassa Taipei has the modern and sophisticated distribution network. Whenever a new product is developed they take the order through e-mail. The feedback from the outlets is so rapid that the management receives sales turnover report on the



next day of sales. From the sales turnover and revenue earned, the management determines the growth of the product.

□ Maturity Stage- Company understands about the maturity of the product is the same as mentioned in the growth stage but in opposite direction, e.g. When the revenue earned does not increase, it means it is in the mature stage. Slow mover used by Nassa Taipei is the indication of the mature product.



*Diagram: Product Life Cycle*

□ Decline Stage- Sales turnover, and revenue generation differences from the maturity stage helps to determine start of the decline stage.

### **Field survey vs. understanding in determining PLC:**

Nassa Taipei Textile mills ltd does not undertake any field survey by them or by employing any professional survey unit for the purpose of determine PLC. They rather do the job of field survey by relying on their owned distribution network, which provide accurate information and feedback in the determination of the PLC. Sales turnover, distribution network, market coverage, production along with sales turnover, etc help to determine PLC of Nassa Taipei articles.

### **New Article Introduction:**

The company starts with only two types of fabric that is polar fleece and micro fleece in 2002. But at the end of this year they have introduced fifteen more fabrics. It indicates that thirteen new product has been introduced for making a clear advancement or growth.

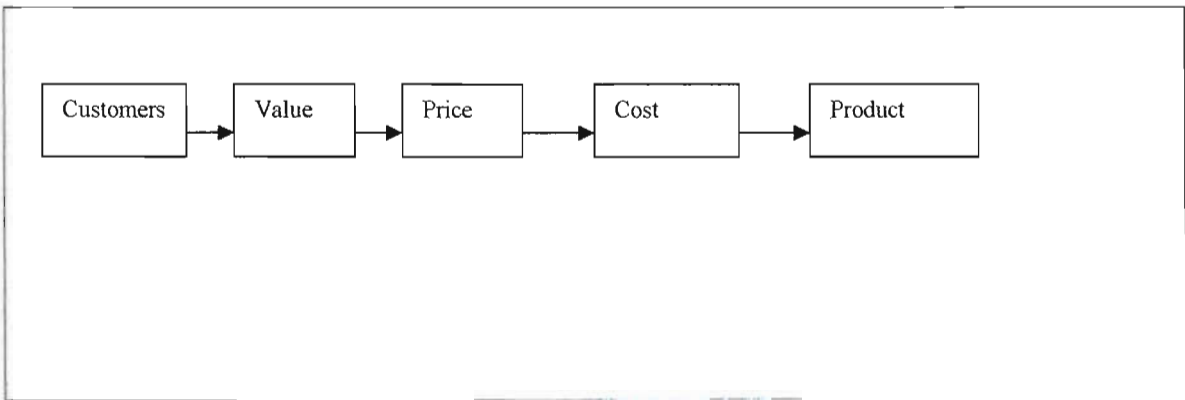
### **Price:**

The price of the company charges is somewhere between one that is too low to produce a profit and one that is too high to produce any demand. The company must consider competitor's prices and other external and internal factors to find the best price between these two extremes

Company sets prices by selecting a general pricing approach that includes one or more of three sets of factors. These approaches are the cost based approach; the buyer based approach and sealed bid approach.

**Value-Based Pricing:**

An increasing number of companies are basing their prices on the product’s perceived value. Value based pricing uses buyer’s perceptions of value, not the seller’s cost as the key to pricing, it means that the marketer cannot design a product and marketing program and then set the price. Price is considered along with the other marketing mix variables before the marketing program is set. Value pricing means- offering just the right combination of quality and good service at a fair price.



*Fig: Value based pricing*

**Competition based Pricing:**

Consumers will base their judgments of a product value on the prices that competitors charge for similar products. One form of competition- based pricing is going- rate pricing, in which a firm bases its price largely in competitors prices, with less attention paid to its own costs or to demand. The firm might charge the same, more, or less than its major competitors.

Competition based pricing is also used when firms bid for job. Using scaled-bid pricing, a firm bases its price on how its thinks competitors will price rather than on its own costs

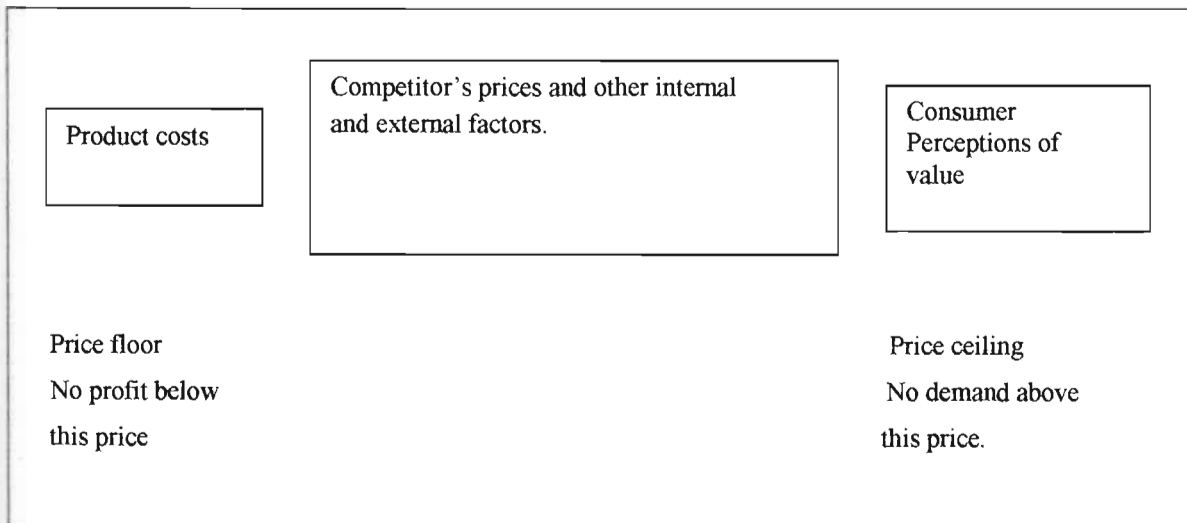
or on the demand. The firm wants to win contract and winning the contract requires fixing price less than other firms.

**Cost based Pricing:**

Cost plus pricing: The simplest pricing method is cost plus pricing. It is adding a standard mark-up to the cost of the product. Construction companies, for example submit job bids by estimating the total project cost and adding a standard mark-up for profit.

The pricing rule is-

$$\text{Unit Cost} = \text{Variable cost} + \frac{\text{Fixed Cost}}{\text{Unit Sales}}$$



*Fig: Major considerations in setting price*

If the manufacturer wants to earn 20 percent mark up on sales. The manufacturer's mark up price is given by-

$$\text{Mark up price} = \frac{\text{Unit cost}}{(1 - \text{Desired return on sales})}$$

Break-even Analysis and target profit pricing:

Another cost based pricing is break even pricing ( or a variation called target profit pricing). The firm tries to determine the price at which it will break even or make the target profit it is seeking. Target pricing uses the concept of a break-even chart, which shows the total cost and total revenue expected a different sales volume levels.

$$\text{Break- even Volume} = \frac{\text{Fixed Cost}}{\text{Price} - \text{Variable cost}}$$

**Nassa Taipei Textile Mills Ltd follows the cost based pricing approach.** The product costing factors include are:

1. Wage
2. Material cost
3. Factory overhead
4. Direct labor wage
5. Factory manager and supervisors direct overhead
6. Plant/ machinery depreciation
7. Salaries
8. Gross margin

9. Distribution cost
10. EBT/EBIT (sacrifice on price, of volume of sale is more)
11. Milking/ liquidating.

### **Pricing Points:**

Nassa Taipei determines its product price for customers based on standard mark up, standard pricing for whole market. The following point's influence their price setting.

1. Huge overhead cost
2. Huge infrastructure and maintenance
3. High labor incentives (salary)
4. Payment for raw materials.

### **Costing:**

Costing is done by cost and efficiency departments. Considering the above factors.

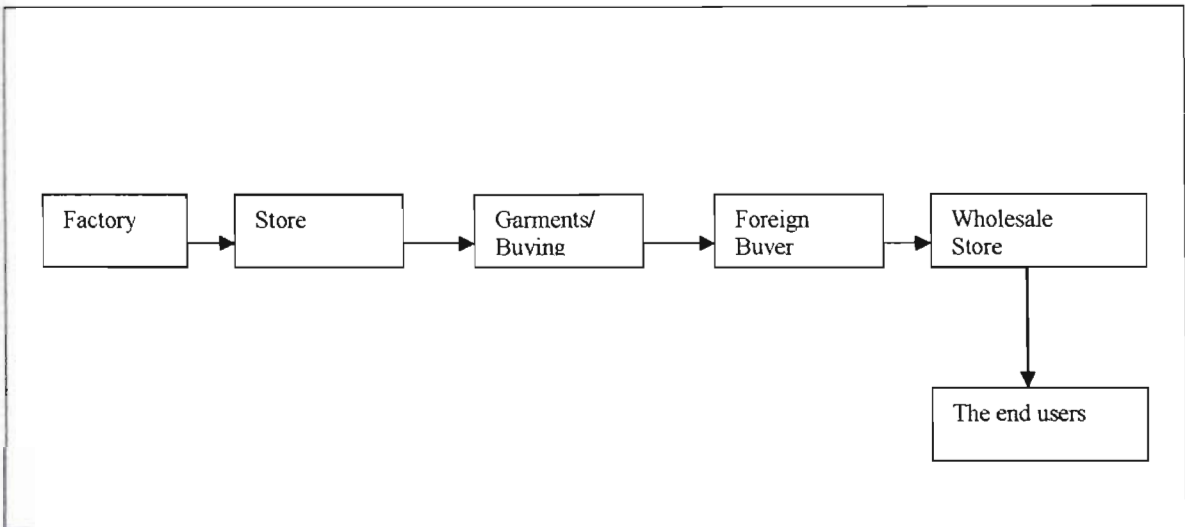
### **Margin calculation Formula: Gross Margin (GM):**

$$GM = \frac{(RPIV) - \text{Standard cost}}{RPIV}$$

**G. Place (Distribution):**

**Distribution Network:** Nassa Taipei maintains a distribution strategy incorporating wide distribution network covering the whole market. Company keeps opening more and more channel to cover the new area.

The network is mainly maintained by a group of experience and skill marketing team. Distribution of goods are maintained by the warehouse dept. The distribution network include-



*Fig: The Distribution Network of Nassa Taipei Textile*



*Picture: Processing*

## **Deliver Process:**

After quality inspection fabric is received by the store as accepted or rejected. Duty of the warehouse is to keep the fabric according to batch and group in such an away, so that they can locate easily the position of different item fabric. For this reason fabric roll is kept according to row and column, and a register is maintained properly. For computerized data system all data is given to computer. Finally fabric is delivered according to delivery order, and register in maintained accordingly.

## **H. Promotion**

**Corporate Image:** The following factors help to build the corporate image.

1. Buyer's confidence on the fabric
2. Effluent treatment plant
3. Imported yarn from Taiwan
4. Use of safe chemical
5. Standard pricing
6. Continuous Improvement in promotional sectors.

**Product Image:** Nassa Taipei makes promotion of its product in the following ways.

1. Wide distribution network, easily obtainable
2. Product support: defective merchandise is changed within one or twp week

## **Promotion Approaches:**

1. Team work
2. Sales planning considering-
  - a. Past history sales distribution
  - b. People's habit and behavior
  - c. Company production target
  - d. Inventory: company follows FIFO method

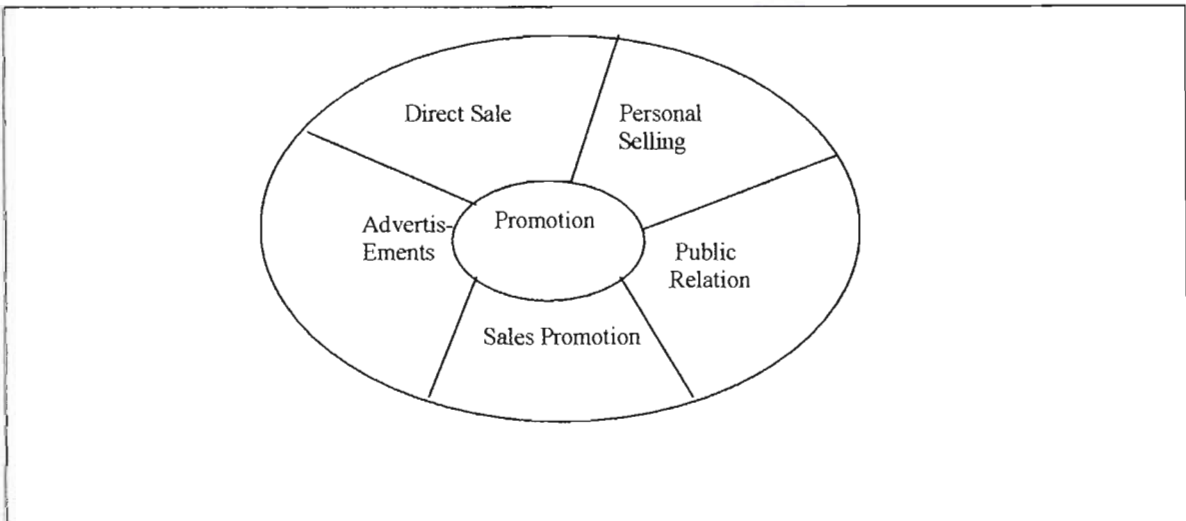


- e. Seasonal promotion: company gives seasonal promotion through pick season and off pick season. In off pick season it reduces its price for increasing sales.

**Promotion Mix:**

2

- 1. Personal Selling- Selling is productive function, benefiting both buyers and sellers. At Nassa, personal selling is characterized by:
  - a. alternative means of selling
  - b. creative selling
  - c. Training of sales people about schedule and monitoring
  - d. Knowledge on stock
  - e. Experience
  - f. Ambition: belongingness of salespeople to the company
  - g. Attitude of sales people
  - h. Personal selling skill



*Diagram 19: Promotion Mix*

- 2. Direct Sale- This is institutional sale. Major foreign buyers come under this portion.

Charles A. Kirkpatrick and Fredrick A. Russ. Effective selling (Ohio: south western publishing co,1981) p-16.

3. Advertisements- It is a non personal presentation. The company mainly does print advertising through publishing magazines, company's prospectus etc.
4. Sales Promotion- The major considerations are:
  - a. major products
  - b. month in promotion
  - c. customer incentives
  - d. slow mover's sales promotion

J. Demand: In marketing there are the following types of demand.

1. **Negative demand** is a major part of marketing where the products are disliked and may even pay a price to avoid it.
2. **No demand** is a kind of demand where customers may be unaware of or uninterested in the product.
3. In **Latent demand** consumers may share a strong need that cannot be satisfied by any existing product.
4. **Declining demand** refers the every organization, sooner or later, faces this demand for one or more of its product.
5. **Irregular demand** occurs when many organizations face demand that varies on a seasonal, daily, or any hourly basis.
6. **Full demand** is when the organization remains satisfied with their volume of business.
7. **Overfull demand** occurs when may organizations face a demand level that is higher than they can or want to handle.
8. **Unwholesome demand** is when the unwholesome products will attract organized efforts to discourage their consumption

**Nassa Taipei** is facing overfull demand during the pick season and full demand during the normal season.

K. Nassa Taipei marketing process at glance:

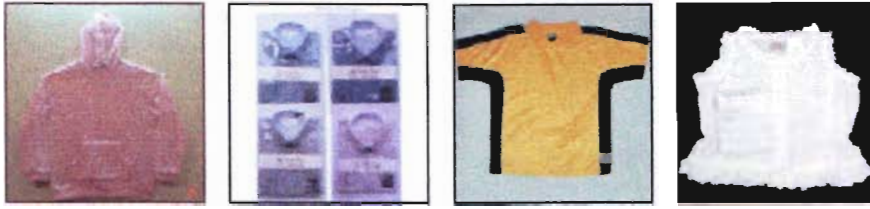
1. Fabric item selection: It is the first stage of marketing for ntml, here the buyer decides what type of fabric they need and what are available in the factory. They give their opinion about specific type of fabric.
2. Price negotiation: Here the buyer negotiates the price with the marketing people and set the reasonable price.
3. Color collects and makes I/d: Buyer gives the quality swatch and color swatch. According to buyer swatch lab prepare the lab dip. They prepare three colors for same fabric with little difference.
4. Quantity breakdown: Marketing people take the quantity break down from buyer. For example which item and how much quantity is clearly mentioned.
5. Issue Performa invoice: According to break down marketing people issue Performa invoice to production control sector.<sup>3</sup>
6. Received L/C: Whenever buyer gives the lab dip approval that means color and quantity is perfect and they will take the fabric and agreement is done. Then they issue L/C against ntml.
7. Get lab dip approval: Prepare lab dip is sent to buyer and they choice one color and give approval if there is any problem again in prepared lab dip for approval.
8. Prepared Sample: After this as a sample 25 yards fabrics sent to buyer for approving bulk production.
9. Proceed for production: When buyer give approval about the sample then factory goes for whole demand production.
10. Prepare document: After production they delivered to client and submit the entire necessary document to the bank for money receive.

#### L. Client list (Direct to foreign companies):

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Wg cdr M. Idris Ali, GM, Interview by the report writer

The Nassa Taipei has a wide number of clients both home and abroad, dealt by its experienced marketing team. The list of the valuable clients is given in appendix.



*Picture: Cloths made up with fleece fabric  
for U.S & European customers*

# **Last Chapter: Environment Analysis, Conclusion & Recommendation**

## Environment Analysis

### The Environmental Forces Analysis

Nassa Taipei Textile Mills Ltd is business organization involves in producing fabric. It uses the inputs as yarn, dies, manpower, technology and other resources. Through the working procedures it converts the inputs in to output as the products of fleece fabrics. Its consumers are foreigners and local garments factories. Like any other organization Nassa Taipei is greatly has a number of external environmental factors. NTTML has a number of stakeholders starting from its directors, management staffs, local suppliers, buyers, service providers and local governmental bodies. Before carrying out an analysis the environments of Nassa Taipei Textile Mills, it is essential to discuss about business environment itself.

**A. Business Environment:** Factors, forces, circumstances in and around an actor, which have varying degrees of influences on the success or failure of this actor. The word ‘environment’ does not only concern to the natural or ecological environment; it, as a genetic concept, includes the totality of external environmental forces. A business is influenced by a number of internal and external environmental factors like a ‘fish’ lives in a pond. Again, these internal and external environments may be two types: micro and macro depending upon the strength of influencing power.

**B. LEPESTC:** Business environment may be categorized either in totality or in its specific elements. The major environmental elements are: Legal, Ecological, Political, Economic, Social, Technical and competitive; which in totality is termed as the acronym of L E P E S T C. The figure shows the categorization of the business environment and indicates the influences on the organization and interaction within themselves.



**C. LEPESTC Analysis for NTTML**

a. **Legal & Political:** NTTM Ltd, like other organizations, operates its activities on some legal framework recommended by the political government of Bangladesh. China claims that Taiwan is a part of their main land; whereas Taiwan claims them as a free and sovereign country. Bangladesh has not recognized Taiwan as a free and independent country; hence both the countries do not have any embassy in any country. From the very beginning Nassa Taipei is facing problem in getting visa and work permits for the directors and the foreign workers. In the International airport the Taiwanese people experienced lot of harassment by the immigration policy. However, Bangladesh government is in favor of foreign investment; and hence the Board of Invest (BOI) helped in registration and induction of foreign workers in the factory. Bangladesh Government is proving 12% GSP facilities to the foreign buyers so that they can buy fabric from Nassa Taipei and spend their money in Bangladesh. The government has also issued a 5 years indemnity bond to this organization so that it can bring its machineries and raw materials from outside sources without giving taxes for 5 years. The government has promised to give some cash incentives to the local buyers producing garments under back-to-back LC. As NTTML is labor-based factory, its productivity is greatly influenced by the local condition of law and enforces activities. The recent political volatility has been a reasonable impact on the productivity of the factory.



**b. Economic:** The NTTM Ltd highly concerns with production and sales so as to make optimum profit. It has a capital investment of Taka 200 crores, contributed by both parties equally. The economic condition of both the countries (Bangladesh and Taiwan) influences the productivity and profit margin of this joint venture manufacturing organization. Because the machineries have imported from Taiwan. And all the raw materials including yarn and chemicals are being imported from different agencies of Taiwan. About 500 Bangladeshi workers are working in production plants, marketing and commercial and administration section. Hence the economic status of both the countries including inflation rate, annual growth rate, exchange rate, balance or payment, wages structure, money circulation etc influence the economic condition of this organization. The local system of VAT, Taxes and customers play a vital role in profit margin. NTTMLS is to operate its activities in two different countries following different economic systems. Hence its production and trade business in different countries are affected by the nature of economic system, economic reformations and range of economic goals. Nevertheless, with all the economic constraints, the organization could make profit.

**c. Competitors:** Like other modern production plant, NTTML has its competitors in four dimensional as per Michael Porter theory of competitors. In the global market, NTTML has a number of competitors, especially in Taiwan and China. In Bangladesh, they have two types of competitors:

**1. Unorganized sector:** Directly purchasing of fabric from abroad by the garments factory without the permission of authority.

**2. Organized sectors:** The following companies are producing the same types of fabric in Bangladesh and marketing in the same way. They have really become competitors:



- a. Ring shine-savar EPZ
- b. Johng shine-Mohakhili

d. **The Ecological Environment:** Environmental pollution has an impact on a number of areas, which affect the business activities directly and indirectly. Fr the global economy to become ecologically sustainable, it is essential to organize business and industry along ecologically sound principles. Since it is often difficult to confine ecological problems within individual countries it is becoming apparent that ‘world solution’ need to be sought. At the present situation it has become importance of agreeing trade-off between economic development and environmental protection. Nassa Taipei Textile Mills are producing fleece fabric, which are used for making garment of ladies and children. The foreign buyers are very much concern about the quality of International Standard, especially of children garments. Hence the factory is to fulfill the requirement of the foreigners by ensuring toxic free chemical used in production process. It has also to ensure that the whole production process does not pollute water and air. This factory has a full-fledged effluent plant so as to ensure pollution free environment. The organization has been issued with ISO 9001 and ISO 14001 certificates.

e. **Social & Culture:** Like any other organization NTTML is very much affected by social &cultural environments. NTTML’s main business is with the people of two different societies having 500 local people working in different capacities. Beside, 22 Taiwanese and 12 Chinese attitudes, shared values and common belief. Sometimes cultural confrontation takes places between the workers of Bangladesh and foreigners. In Taiwan ‘hire and fire’ is a common practice in the process of employment of the workers; but it is not yet very popular in Bangladesh. Hence the management, sometimes, feels embracement when the foreign Supervisor fires a local worker. Again, the foreign in charge do not like local workers praying in side the factory at workers.

## CONCLUSION

Nassa Taipei Textile Mills Ltd is a leading manufacturer and marketer of special types of fabrics fleece fabric in Bangladesh; the major issues covered in this dissertation are organization, management, production and marketing system of NTTML.

NTTML is the largest manufacturer and marketer of quality fleece fabric in Bangladesh, which received ISO 9001 certificate. It comprises of production plant consisting of three major sector or section as knitting, dyeing, and brushing, engineering plant, quality control dept, laboratory dept for continuous color development.

NTTML is the joint venture company between textrim international, Taiwan and Nassa group Bangladesh, which initial capital was 100(one hundred) crore. NTTML produces daily around 30 to 35 ton finish products in its factory unit its factory units is situated Jatramura Rupjong, Narayangonj and headquarter is situated in Baridhara. It has enriched quality section, which ensures the quality of the fabric. The factory is also equipped with a modern water effluent treatment plant to ensure a pollution free environment.

A chairman who has a board of directors under him heads NTTML. One of the directors is appointed as Managing director who actually look after the organization. Under the MD a number of managers are working, who are heading various departments. Managers have under them a number of supervisors and staff.

## RECOMMENDATIONS

**Increasing Market Share:** Presently NTTML has share about 20% of the total fleece fabric market. Rest 80% is to fulfill by importing from abroad countries such as-Honkong, Taiwan, India and China. Considering the reality of NTTML there is enough scope to increase market share. As it cannot fulfill the total demand of market in its present infrastructure in can increase its infrastructure and machineries to; produce more. Only more production can increase its market share.

It can increase its production with present infrastructure if management can motivate employees. If employees are motivated and know the company objectives they will be devoted themselves to attain the objectives and production will automatically; increase.

The major employee motivation tools that NTTML can follow are-

- Increasing the salary of the employees
- Give extra allowances
- Give target to the workers and keep rewarding system for best worker.
- Transport may be provided to boost up employee
- 100% Eid bonus facilities may be implemented with extra incentives on profit.
- Give the job security of the employee.

**Increasing knowledge of the employee regarding their job:** There is no doubt that NTTML has skill and experience team for operation of machineries. They are working on the basis of experience but job knowledge. It is found that worker working with the respective machineries but they don't know how the instrument is functioning. They should knowledge with their respective section and machineries. For this-

- In house training may be arranged periodically.
- Marks may be added regarding machinery knowledge during promotion

- The management may take certain interview so that employee takes initiative to learn.

**Welfare oriented program:** In addition to present PR activities, the company can do more in this field; it can distribute fabric among the poor people during winter season. It can contribute for the slum people and also it can take some action against environment pollution by observing tree plantation program. These activities will help to remain in the minds of people and will attract buyer.

**Increasing promotional ad. Budget:** There is a saying that, “ publicity brings expansion”. Without publicity no company can remain long time. NTTML is lacking from this side, it should increase its ad budget. As it is 100% export oriented and deals with foreign buyers and local vendors, it can give advertisement to the international business journal. International TV channel ect and also can arrange conference or workshop to discuss about the fabric and its improve. Regarding post MFA situation. These activities surely increase the sales turnover of the company.

# APPENDIXES

## LIST OF ELABORATIONS

<b><u>Ser.</u></b>	<b><u>Abbr.</u></b>	<b><u>Elaborations</u></b>
1.	Admin	Administration
2.	Avg.	Average
3.	BOD	Board of Investment
4.	CAD	Computer Aided Design
5.	CODS	Cost of Goods Sold
6.	Co.	Company
7.	Dept.	Department
8.	Dev.	Development
9.	Des.	Design
10.	EBIT	Earning Before Interest and Tax
11.	EBT	Earning Before Tax
12.	ETP	Effluent Treatment Plant
13.	FIFO	First in First Out
14.	GM	Gross Margin/General Manager
15.	HQ	Head Quarter
16.	HRD	Human Resource Department
17.	ISO	International Standard Organization
18.	Ltd.	Limited
19.	MD	Manager Director
20.	PD.	Product Development
21.	PLC	Product Life Cycle
22.	PR	Public Relation
23.	R&D	Research and Development
24.	SWOT	Strength, Weakness, Opportunity, Threat
25.	TO	Turnover
26.	SP	Store Profile
27.	RIMS	Retail Integrated Merchandizing System
28.	PPI	Picks Per Inch
29.	MFA	Multy Fibre Arrangement

## Appendix-02

**NASSA TAIPEL TEXTILE MILLS LTD**  
**BLANCE SHEET**  
**AS AT 31st DEC 03**

ITEMS	AMOUNT (TK.)
<b><u>CAPITAL EMPLOYED IN:</u></b>	
FIXED ASSETS	100,27,47,875
INVESTMENT IN NATIONAL BONDS	<u>1,20,25,000</u>
<b>A. TOTAL</b>	<b><u>101,47,72,875</u></b>
CURRENT ASSETS:	
STOCK AND STORES	28,25,33,980
TRADE DEBTORS	25,26,29,530
DUTY DRAW BACK RECEIVABLE	7,43,03,515
ADVANCE, DEPOSITS AND REPAYMENTS	99,00,580
CASH AND BANK BLANCES	<u>5,25,00,900</u>
<b>B. TOTAL CURRENT ASSETS</b>	<b><u>67,18,68,505</u></b>
CURRENT LIABILITIES:	
CREDITORS	23,89,48,665
ACCRUED EXPENSES	1,00,72,00
PROVISION FOR TAXATION	5,35,09,105
WORKERS PARTICIPATION/WELFARE FUNDS	1,75,80,520
DUES TO DIRECTORS AND ASSOCIATED COMPATIES	<u>1,35,00,590</u>
<b>C. TOTAL CURRENT LIBILITIES</b>	<b><u>33,36,10,880</u></b>
<b>D. WORKING CAPITAL (B-C)</b>	<b><u>33,82,57,625</u></b>
<b>NET ASSETS (A+D)</b>	<b><u>135,30,30,500</u></b>
<b><u>FINANCED BY:</u></b>	
SHARE CAPITAL	100,00,00,000
GENERAL RESERVE	15,00,00,000
UNAPPROPRIATED PROFIT	5,05,00,720
CAPITAL RESERVE	<u>15,25,29,780</u>
<b>TOTAL</b>	<b><u>135,30,30,500</u></b>

Md. Najrul Islam Mazumdar  
Chairman

HSIEH, TSAI-SHENG (Thomas)  
Managing Director

Mijanur Rahaman Bhuiyan FCA  
Principal  
Mijan Rahaman Bhuiyan & Co.

Appendis-03

**NASS TAIPEL TEXTILE MILLS LIMITED**  
**PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED OF 31ST DEC 03**

Items	<u>Amount (Tk.)</u>	<u>Amount (Tk.)</u>
Sales	146,76,06,182	
Duty drawback	<u>16,48,60,427</u>	
		163,24,66,609
Less: Cost of Goods Sold		<u>133,26,66,909</u>
Gross Profit		29,97,99,700
Less: Administrative, Selling and General		<u>6,29,57,937</u>
Expenses		
Profit before Contribution to workers		23,68,41,763
Participation/Welfare Funds		
Less: Contribution to Workers		<u>1,18,42,088</u>
Participation/Welfare Funds		
<b>Net Profit Before Tax</b>		22,49,99,675
Less: Provision for Taxation		<u>4,49,99,935</u>
<b>Net Profit After Tax</b>		17,99,99,740
Un appropriated Profit Brought Forwarder		<u>2,05,00,980</u>
Profit available for appropriation		20,05,00,720
Less: General Reserve		<u>15,00,00,000</u>
<b>Un appropriated profit carried forward</b>		<u><u>5,05,00,720</u></u>

Md. Najrul Islam Mazumdar  
Chairman

HSIEH, TSAI-SHENG (Thomas)  
Managing Director

Mijanur Rahaman Bhuiyan FCA  
Principal  
Mijan Rahaman Bhuiyan & Co.



## Appendix-04

**JOINT VENTURE AGREEMENT**  
DATED: 26TH NOVEMBER 2000

The memorandum of understanding is executed between

1. Md. Nazrul Islam Mazumdar, s/o, late Ana Mia Mazumdar, house no – 253, lake Road-18, New DOHS, Mohakhili, Dhaka.
2. Md. Nazrul Islam Swapan, s/o, Late Sirajul Haque, house no- 100, Road no- 6/a, old DOHS, Banani, Dhaka.
3. Mohammad Abdullah, s/o, Late Ishak Mia, house no- 159/b, lane-23, Mosjid road, new DOHS, Mohakhali, Dhaka.
4. Md. Altaf Hossain, s/o, Rafiqul Haue, house no-159/b, lane-23 Mosjid road, new DOHS, Mohakhali, Dhaka.
5. Mrs. Nasreen Islam, w/o, Nazrul Islam Mazumdar, house no-253, road –18, new DOHS, Mohakhili, Dhaka.

**First party**

1. HSIEH, TSAI-SHENG, SON OF HSIEH HO, TAIWAN ROC
2. YEH CHIN WEN, SON OF YEH YUN KAI, TAIWAN ROC.
3. YU HSIN-SHENQ-SON OF RU-JIE, TAIWAN ROC.
4. WEI, HUN-CHUN-S/O WEI CHEN FUN-TAIWAN ROC.
5. TSOU, SHU-KUAN-W/O TSAI CHIU SHENG-TAIWAN ROC.

**Second party**

Whereas the first party is well know in Bangladesh who has necessary finance and experience in textile trading, marketing, importing, exporting and also in industrial sector.

The second party is necessary for finance, trading experience, experience in marketing, sales, industry, promotion and requisite for establishment and operation of a company and has 15 years experience in Textiles Weaving, Knitting, Spinning, Dyeing, Finishing etc. and is engaged essentially in the production and marketing of all kinds of cloths.

Both the parties (two) hereto are desirous to run business under joint venture agreement in Bangladesh and of recording the terms of the said joint venture in these memorandums of understanding.

Now this deed witness and it is hereby agreed and declared by and between the parties hereto as under.

1. As soon as possible, the first party and the 2nd party shall register a new company under the Bangladesh companies Act. 1994.
2. The company shall be called “Nassa-Taipei Textile Mills Limited”. (Herein after called the joint venture company).
3. The registered office of the company shall be situated at 100 Kazi Nazrul Islam Avenue, VA Bhaban (4th floor), Kawran Bazar, Dhaka- 1215.
4. The terms and conditions of the agreement shall be reflected and incorporated in the Memorandum and Articles of association of the company.

### **Objectives:**

The parties hereto have decided to promote a joint venture company in Bangladesh for the purpose of carrying business to establish weaving, knitting, spinning, dyeing, finishing and all the objects clause of Memorandum of Association.

### **Interim Agreement:**

1. All the experience of incorporation etc shall be met by the both parties as per their ratio.
2. All the necessary formalities to set up before the incorporation of the company shall be carried by the 1st party.
3. Upon incorporation of the company the ordinary capital shall be contributed on the following basis:
  - 50% by the first party of the first part.
  - 50% by the 2nd party of the 2nd part.

Both the parties hereto will invest in the equity in proportion to their shares in the company in cash and or kinds.

2nd party shall invest in the equity in proportion to their shares in the company in cash or kinds.

The terms of operation and administration of the proposed company may also be determined at the time of registration and incorporation of the company. The first party

also acknowledges that the 2nd party would be responsible for marketing of the finished product produce by the company for international market.

In addition to the direct technical collaboration, which the 2nd party will provide on going basis, the second party will also provide technical consultancy during the initial start-up phase, and assist in setting up on the machineries and in the training of the personnel involved in the production and operation of the factory.

It is agreed between the parties hereto that this Memorandum of under standing is subject to the provision of all laws in Bangladesh and the approval of the Bangladesh government.

In witness here of this agreement has been signed by the parties hereto on the dates and the places respectively noted against each.

WITHESS

(Md. Nazrul Islam Mazumdar)

(Md. Nazrul Islam Swapan)

(Mohammad Abdullah)

ON BE HALF OF THE FIRST PARTY

(Md. Altaf Hossain)

(Mrs. Nasreen Islam)

Ak Abdul Matin FCA  
Principle  
A Matin & Co.  
Chartered accountants  
01 Kafrul (3rd Floor)  
Dhaka, Bangladesh.

ON BEHALF OF THE SECOND PARY

(HSIEH, TSAI-SHENG)

(YEH CHIH WEN)

(TU HSIN-SHENQ)

(WEI, HAN-CHUN)

(TSOU, SHU-KUAN)

Mijanur Rahman Bhuiyan FCA  
Principal  
Mijan Rahman Bhuiyan & Co.  
House No # 4, Road No # 6  
Block-E, Section – 2  
Mirpur, Dhaka.

## Appendix-5

### **MERCHANDING DEPARTMENT – MAJOR CONTROLLING TOOLS**

#### **RIMS:**

1. Weekly sale out ratio as per article
2. % Sale from stock by category
3. Current sales trend by week
4. Stock for forward sale
5. If poor performance, what actions can be taken
6. No of stores incurring sale VS stock
7. Sales trend by seasons-as per article.

#### **Open to Buy (OTB) Based Production Plan:**

1. OTB by article, by category: weekly/monthly
2. Close monitoring the sales stock situation & on order before production planning is done along with potential sale ahead.
3. More emphasis on core lines
4. Close monitoring of assortment while production planning in done.

#### **Weekly Sale & Stock Review:**

1. Analysis of the test & tally; by category
2. Analysis of the test & tally; by category sale & stock
3. Stock for forward sale- more or less or in line with the required level.

#### **Sale & Stock Movement Document:**

1. Performance of category sale & stock by week
2. Performance of delivery per week
3. Trend of performance at category level that may require action:
  - a. If weekly sales reducing below estimate:
    1. Are the stock level in line with the estimate to sales to achieve estimate
    2. Whether some plans/order need to be cancelled
    3. Does it needed to take specific action to stimulate sales
    4. Does it needed to review the existing collection
    5. Does it needed to review the distribution of articles may be allocation to stores along with size assortment is not proper?
  - b. If sales increasing above estimate:
    1. Does it needed to increase the production of best sellers
    2. What alternatives are there to keep the upward sales trend onward?

Sales Action:

1. Re-grouping on time
2. Price off/discount
3. Liquidation

Collection By Category:

1. No of line
2. No of price point
3. Determination of sale price
4. Margin benchmark
5. Cors Vs. additional lines
6. Development by sourcing
7. Merchandise classification based on store classification

Sales Out Ratio:

1. Sale out plan by article by category
2. Sale out plan by week by month
3. Monthly sale out plan will depend on the selling period under consideration.

Stock Turn:

1. Measures the performance of inventory management against sales.
2. More delivery phasing reduces the risk of excess stock & markdowns with higher stock turn.
3. On time inter-transfer/regrouping
4. Early markdown many cases increase stock turn.

## Customer List

1. Wall Mart
2. K. Mart
3. Nassa Apparels Limited
4. Western Dresses Ltd.
5. Starlight Knit Wears
6. Dekko Knit Wears
7. Kiarion Designs
8. C & A Fashion Ltd.
9. Armour Garments Ltd.
10. M.B. Knit Fashion
11. Asia Apparels Manufacturing Co. Ltd
12. Golden Knit Garments
13. Teesta High Fashion Ltd.
14. Epyllion Knitwear Ltd
15. Vengal Knitwear Ltd
16. Markup Design
17. Grand Apparels
18. Radiance Fashion
19. Mavis Garments
20. Fashion Park International
21. Thai Bengla
22. Simco Fashion
23. Satexco Ltd
24. Orleon Style
25. Woodland Apparels
26. Unity Fabric Industries
27. Mohammadi Garments
28. Smart Apparels
29. Arrow Sports
30. Comfort Knit
31. Rafee Apparels
32. Century Knit
33. The National Apparels
34. Shark Knit
35. Design Markers
36. Madina Garments
37. Sun Seeds Apparels
38. Prophecy Apparels
39. National Apparels
40. Mehadi Apparels

41. Brothers Garments Manufacture
42. J,N Apparels
43. Arupam Apparels
44. Green World
45. Calico Knit
46. Nadia Garments
47. Panmark Apparels
48. Amity Design
49. Masuda Fabric
50. Sababa Apperals
51. Polester Sweater
52. Evince Ltd.
53. Youngones Limited
54. Mirabella Dress
55. Savar Garments
56. Weeny Apparels
57. Satter Fashion
58. Vogue Garments
59. Iman Industries Ltd
60. Ornate International
61. Oishi Fashion
62. Choudhury Fashion
63. ZSB Garments
64. KSB Apparels
65. Hisam Apparels
66. Mintex Apparels
67. Kimia Apparels
68. Melody Garments
69. Tammie Design
70. Well-done Apparels.

Appendix-07

**GENERAL MANAGER**

Wing Commander M Idirs Ali, psc (reted), born in 1958 in distirct of Faridpur. He Passed Bsc Engineering (Mechanical) from Rajshahi Engineering College in 1983. In the same year he joined in Bangladesh Air Force as a cadet, and got commission 1984. Being on Air Force Officer he successfully completed Command and Staff course from Mirpur Staff College in 1997 and got PSC as well as MDS degree from National University. He retired from Air Force in 2002 as Wing Commander after completion of 20 years service/ Presently he is serving in a Joint Venture Company named “Nassa Taipei Textile Mills Ltd” as General Manager Admin and Technical. He is also studying MBA (Marketing) in World University of Bangladesh.



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2. Nassa Nassa Taipei textile mills Manual.
3. Memorandum of association NTTML.
4. The daily newspaper
5. Miscellaneous papres/printed documents of NTTML on organization, Management and Marketing