



Daffodil
International
University

Internship report
On
“Performance Analysis of Union Properties Limited (UPL)”

Supervised By

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Submitted By

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LETTER OF TRANSMITTAL

17th February, 2019

Nusrat Nargis
Advisor
Assistant Professor
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Subject: Submission of the Internship Report on “Performance Analysis of Union Properties Limited”.

Dear Sir,

With immense pleasure, I am submitting my internship report on “Performance Analysis of Union Properties Limited”- which was assigned to me as a part of my BBA program. I have truly enjoyed my internship program and highly appreciated their co-operation in this consideration. Despite some of my limitation, I tried my level best to make therefore a complete one.

So, I enjoyed working on this report and I would like to provide you any further information about this project if necessary.

Thank you.

Sincerely Yours,

.....
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Declaration

During the time spent setting up this report I get veritable and instructive collaboration from the quantity of people whose names are not make reference to in this report but rather I would recollect to every one of them with my ardent thankfulness and appreciation.

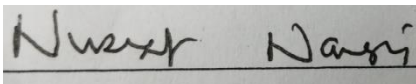
As a matter of first importance, I am particularly appreciative to Almighty Allah who gave favors, bravery and capacity to set up this report. I am likewise thankful to my regarded counsel mam Nusrat Nargis, Assistant Professor, Department of Business Administration, Daffodil International University for controlling me to finish my temporary job program. I am likewise very obligated to her academic and useful proposal which was of much help to set up this provide details regarding "Performance Analysis of Union Properties Limited (UPL)".

Earnest appreciation to the majority of the superb people groups of Daffodil International University, extraordinarily my everything instructors, colleagues and individuals who bolstered to made this report.

Supervisor's Certificate

This is certify that an internship report on “Performance Analysis of Union Properties Limited (UPL)”for partial fulfillment of the degree of Bachelor of Business Administration (BBA) from the Daffodil International University was carried out By Mst. Sumaya Islam Sorno, ID No. 151-11-4361 major in Finance under my Supervision. This report is accepted for presentation.

I wish her very happy life.



Nusrat Nargis
Assistant Professor
Department of Business Administration
Daffodil International University

Acknowledgement

The purpose of preparing this report's I received genuine cooperation from number of individuals whose names are not possible to mention in this report but I would remember them with my heartfelt appreciation and gratitude.

First of all I am very much grateful to Almighty Allah who gave blessing, courage and ability to prepare this report. I am too much grateful to my honorable teacher and advisor Nusrat Nargis, Assistant Professor, Department of Business Administration, Daffodil International University, for advising and guiding me to complete my internship program. I am also highly indebted to him for her scholarly and constructive suggestion which was of much assistance to prepare this report on "Performance Analysis of Union Properties Limited (UPL)". If you have any further questions, please do not hesitate to contact with me. The most efficient way to do so is by email: shamsul.alam@uniongroup.com my internee supervisor Md. Shamsul Alam Bhuiyan, Manager, Union Group of Companies Limited, who has helped me a lot understanding and doing office work on Archive and also helped to prepare report.

Sincere gratitude to all of wonderful peoples of Daffodil International University, specially my teachers, classmates and all who always encourage me and lastly, I am thankful to all who have helped me in conducting internship work and preparing this report.

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Executive Summary

This report will give an unmistakable thought regarding all out exercises and its execution examination of Union Properties Limited which is the worry bureau of Union Group of Companies Limited. Particularly this report centers what monetary examination is and how the liquidity and productivity investigation are utilized to assessed the intermittent budgetary achievement of Union Properties Limited (UPL). Subsequent to perusing this report it will be anything but difficult to get thought regarding foundation of Union Properties Limited (UPL). This report likewise centers around execution assessment of Union Properties Limited. This report additionally contains discoveries, proposal and end.

Association Properties Limited (UPL), a generally associated endeavor of Union Group has been setup as the land and designing wing of this Group. The point of Union Properties Limited is the huge venture of Union Group and to direct all the land exercises and building exercises of the gathering including common works, electrical works, mechanical works and by and large need to maintain a property business. This wing has officially built up its check over finish of the current and augmentation work of Union Center as the head office of Union Group. Association Properties Limited is likewise fabricating augmentation part of Daeyu Unit 2 industrial facility, Sam Ree Dying production line, Vibrant programming processing plant and Dhaka Convention Center which will be a cutting edge steel structure business working in Dhaka City. Right now, Union Properties Limited has various ventures in the offing which are booked to start in a matter of seconds by their work involvement and well enhance building organized.

The fundamental goal of this report is to know accessibility, opportunity and advancement of auxiliary lodging state and business space of Union Property Limited. Temporary job in Union Properties Limited was an extraordinary reasonable affair for my starting bearer life. In future, Union Properties Limited has intended to build up all of worries of Union Group into an undeniable auxiliary improvement and sort out to be an exceptionally performed land division in Bangladesh.

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In this report, we also provide some important and valuable information as their recent projects, ongoing works, overall group activities and performance analysis of Union Propertied.

Chapter: ONE

INTRODUCTION

1. Introduction of the Report:

Now-a-days the world is tremendously competitive in business sector. In every sphere of life and business both are more challenger and more competitive. Every firm tries best to obtain and retain more efficiency by their efficient employees and business intelligence to meet the future challenges among their relative industrial sector. In this rivalry, more obtaining and more retaining earnings would be the best which employees have become more significant and valuable, as employees are that multiplications to the useful path of profit and development, who make a firm progressive and proceed at their own sector.

Real Estate has always been one of the main reasons of growth and development for the developing country like Bangladeshi economy as a growing country in the world. The prospect of development for real estate sector in Bangladesh is updating day by day; particularly incentive with the industry experiencing an increasing requirement met by lower housing price and commercial space price to support the needs and demands by an insistent and peremptory request. Now-a-days the real estate sector generates most attractive and fascinating large number of jobs before agriculture and garments industry sector because most of the people's life of standard but it is not so good. Beside the massive population problem, the sudden urbanization in developing country like Bangladesh can be best described as an issue 'over urbanization problem'. It's the figure of urbanization which does not lead to similar growth of economy or industry in real estate sector in Bangladesh but is resulted from huge number of people moving to the cities from the rural areas or urban areas for higher educations and better living. So, in this case we are living an over populated cities or places.

The real estate sector in Bangladesh is a critical sector that has variant multiplier effects in the economy as a developing country. It take steps the way for other allied industries like as cement, tiles and sanitary ware, cable and electric wire, paint, glass and aluminum, bricks, building materials and all relatives work about building. The real estate sector in Bangladesh contributed 8.24% growth to the overall Gross Domestic Product of Bangladeshi economy. This phenomenon has however, fueled the journey of the Real Estate sector in Bangladesh to meet their needs and demands for progressive the necessary imperious. The industry has been

taken some responsibility for take steps adaptability to the increasing number of city directors in real estate sector.

The sequence under BBA program planned with a perfection combination of theoretical and practical part of aspects. After the completion of BBA program under DIU consisting of theoretical espousing, the students of the university are sent to different organization to obtain some practical exposure in different sectors by their own choice which would help them in taking up for their professional career. Daffodil International University has commenced two or three months of internship program for its undergraduate students, as an authentic and essential necessity of the BBA program students. I have tried my best to use this opportunity to prosper my knowledge on real estate and engineering company and also abstract my knowledge, which I have lesson from my classes and my respected course teachers.

Origin of the Report:

I worked as an Intern in Union Properties Limited (UPL), which is a major concern of Union Group. Union Properties Limited (UPL) is one of our wings under the Real Estate and Engineering Division which is raise to a higher standard day-by-day. Union Properties Limited is to oversee for their all concern including their head office's all the engineering activities and real estate activities including civil works, electrics, mechanicals, familiar and all types of work. After completing my internship program I have to make a Report on the basis of overall performance analysis of Union Properties Limited. This report covers with performance Analysis of Union Properties Limited which is basically analyzing the real estate sector in Bangladesh. This report gives a descriptive overview of the circumstance system regarding real estate sector in Bangladesh. In this report does explain the nature and objective of the exploring and developing of circumstance and commercial space system. However, since the information of sales and marketing are trustworthy and delicate information in real estate sector, so that I tried to construct this report with the help of available information.

Objectives of the Report

The main objective of the report will be to present the overall performance analysis of Union Properties Ltd. with fulfilling the requirement of BBA program. However, the objective behind this study is something broader. Objectives of the report are summarized in the following manner-

Specific objective:

- 1) To analyze the overall activities of the company
- 2) To evaluate the performance of the company from 2013 to 2017
- 3) To find out the problems of the company
- 4) To provides some recommendations about the problems of the company

Scope of the report

As I was an internee, my extension was especially constrained and limited. I had looked after a few official conventions for the accumulation of information of my report since something are classified for the organization's approach. Union Properties Ltd. is the concern department of Union Group and situated at 68/1, Gulshan Avenue, Gulshan-1, Dhaka-1212 (Head Office) and the head office is the another project of Union Properties Limited. The report covers the organizational structure, history and background, function and overall performance analysis of the company.

Methodology of the Report

The examination requires a precise system from choice of the point to arrangement of the last report. To play out the examination, procedure of sourcing the information to be distinguished and gathered, ordered, broke down, deciphered and introduced in a methodical way and key focuses; which were to be discovered. The general procedure of philosophy has been given as underneath-

1 The Primary objective of the report

- ‖ To know the organization behaviour and culture,
- ‖ To be accustom with management policy or process of UPL,
- ‖ To get an overall idea about the management policy of UPL.

The Secondary objective of the report is follows:

- ‖ To describe the accounting activities of UPL,
- ‖ To find out the sector in which such type of problems exist,
- ‖ To provide some suggestion to cope up with the problem.

1.5 Limitation of the Report

Although, I have worked at accounts department but the company highly concern about the Sales & Marketing team because it's a real estate company. In Head Office, I also obtained whole-hearted and supportive co-operation from all departments' employees of Union Properties Ltd. They were so busy all time by their office works, but they gave me much time to make my internship report properly. Be that as it may, they were not ready to give me numerous archives which is their classified that I would require, in transit of my examination; I have confronted the accompanying issues that might be terms as the constraint of the investigation.

Limitation of time

The first obstruct is time itself. Due to the time limit (Eight Weeks), the scope and dimension of the report has been curtailed. I could not spend sufficient time for my report because after finishing my internship program they hire me as an accounts executive under my intern supervisor in that case my time limit was very short for submitting the report.

Data insufficiency

Since every one of the officers were especially occupied, they were not constantly ready to give me much time behind their office work, I got co-activity from the authorities in the Union Group. Since Union Properties Ltd. is a one of the developing business Real Estate and Engineering Company; there isn't adequate information to dissect the real development as per showcase economy. Additionally, all key data is unimaginable to expect to gather.

Lack of records

Insufficient books, publications, Facts and Figures become more limited or restricted in the scope of actual & accurate analyses.

Fear of disclosure

Another limitation of this report is Union Properties Ltd.'s policy of not disclosing some data and information for obvious reasons, which could be very much useful,

- ▮ As an intern it was not possible for me to collect all the necessary and secret information of the company by their company policies.
- ▮ I had to complete this report within a very short span of time that was not sufficient for investigation because the company's policy upgrading day-by-day.
- ▮ Because of the limitation of information, some assumptions were made. My perception about some observation may not be correct for all over activities.

Chapter: TWO
The Organization Profile
Of
Union Properties Limited.

Historical background of Union Properties Limited;

UNION GROUP is a multifaceted group of companies—bringing and communicate a wide range of products and services. Lots of foreign products are under its umbrella. With a huge of people engaged for work in the company. The workforce of Union Group prides itself of its diversified conglomerate character and denomination. It ranges from Retail and Casual, Mobile phones, Textiles, Dyeing, Real Estate and Engineering, Power & Energy, Tours and Travels and hospitality industry in one workplace. The philosophy of the group is to the process of caring and encouraging the growth and development of all the concerns. On the other hand its promote good ideas and growth in a comparative way and provides the full satisfaction to customers; to innovate and go beyond accepted standards of doing better business. At Union Group we prosper in an extreme fighting environment where granted the tough challenges and hard work is rewarded.

Union Group is established in 1980. In that year it had only one company name as Dacca Ware House Limited but in 2004 it build up with a group of companies named by Union Group of Companies Limited and enters to the business sector as a franchiser where export and import of product and service is the main issue. 17 concerns continuously perform in one shade. It isn't just a name in itself yet in addition a good example for some to pursue and inspiration. New development for Bangladesh dropped by Union Group for a standard living and forward works. Throughout the years, through our brought together undertaking, we have been fruitful in getting to be what we are and where we were. Our rationality is exceptionally easy to have a tasteful existence and is all around represented in our motto—"Conveying the Best" the whole item satisfies the all need. What's more, to satisfy conveying the best and creative prerequisites to top off all things considered, we have approaches and techniques in each area so that, we recognize what to do and how to perform to the best of our capacities and abilities. Our conviction on ourselves has been reinforced by our each experience, lucky business respectability, solid money related spine and systems with worldwide brands. This was the fantasy to lead a recipient nation Union Group gives wide circulation channel or more each of the a will to exceed expectations in everything that we have ventured into our nation. Our own

is an organization that has set its check in an assorted business space and this has been conceivable by a solid administration setup and a great human asset base whose abilities and inspirations are the key fixings to our accomplishment in nation's market. Another central matter is that, Union Mercantile Ltd. (UML) - we likewise are the pleased proprietor of which is initially joined in England in 1960 and was built up in Bangladesh in 1974 simply starting in the corporate segment. Since its commencement, at first UML had been engaged with many designing and land development works all over Bangladesh.

In the past universally famous organizations like GEC ALSTHOM of France, NEI Reyrolle of U.K., Bonar Cruickshank of U.K., Toyonaka Kaisha of Japan, C.N.C.C.C. of China, Technique Louis Menard of France, Foster wheeler of U.K.- UML has teamed up to built up a heaps of enormous ventures in a few noteworthy turnkey as an advantage in power and General Engineering ventures with globally perceive everywhere throughout the world.

Association Properties Limited is another worry of Union Group which is likewise their fundamental worry to build up each related part of Union Group. Association Properties Limited – UPL has been setup as the land and designing wing of the Union Group. The point of UPL is to direct all the building exercises and dealing with all the related works all the worry both of the manufacturing plant and Head office and crafted by the gathering including common works, electric and mechanical and so on. This wing has effectively made its check over fulfillment of the expansion work of Union Center which is the Head office all things considered. UPL is additionally fabricating augmentation arm of Daeyu Unit 2 processing plant which will be a best in class steel structure and it's a made organization for fare situated. Right now UPL has various activities in the offing which are planned to start in no time in light of the fact that UPL demonstrates their innovativeness by Union Tower which will be one of the business space embellished shopping center in Dhaka City. In future, UPL has plans to form into an undeniable improvement worry of UNION GROUP and be a piece of the land segment of Bangladesh.

The offices are all around outfitted with condition of the most recent hardware and reinforcement with dynamic group. As time passed be and we have concentrated our everything creation. Our center one of the advancement of tweaked new item and profitability, offices,

quality and conveyance. We do dependably accept on building up great association with esteemed clients, conveyance committals as indicated by the terms of client's prerequisite, we generally utilize best quality crude materials which originated from rumored ISO and Oeko-Tex affirmed organization around the globe. We are bit by bit expanding our customer rundown and get together the necessity. The organization committed his push to change the economy of the country by making opening for work for the general population. Association Properties Limited has outstanding amongst other prepared workforces in business area. Our point is to make a focal point of brilliance by enlisting the best abilities accessible and give them persistent development preparing. We train and build up our kin to adjust with the business request in national and universal fields.

Vision & Mission of Union Properties Limited:

Vision of the company;

The vision of Union Properties Ltd. is to become a leading player in the real estate and engineering company in Bangladesh to meet the commercial space demand for representing our country in a new way.

Mission of the company;

Association Group which is a multifaceted organization has 17 concerns and all are the best against another. Expansive number of income gives this organization since it's for the most part a fare import organization and is best in the brains of our clients, partners, workers and partners by making and following a guide comprehended and acknowledged by the majority of our individuals. Furthermore, to turn our fantasies to reality our vision is to achieve feasible development with clear and determined reason. Joined with these qualities, our present and future have been define to a feasible objective and we are centered around accomplishing as well as can be expected accomplish by the devotion and hard works. To fabricate prevalent incentive with solid relationship for our clients, accomplish sensible and focused on monetary returns for our organization, and make commonly useful relationship objective among clients, workers, temporary workers, providers, different investors and the networks in which the business is included.

Values

Union Properties Ltd. has set the following values (Quality policy) in their regular activities:

- ‖ Highly committed to distribute or rent the commercial space with the customer need and demand by the sales and marketing team as per company's law;
- ‖ Honest in all dealings and maintaining the highest integrity at all time to show the capability and security in all sector;
- ‖ Providing support to one another, working co-operatively, respecting one another's views and making the work environment smoothly;
- ‖ The main goal of UPL is to play the leading role in the country's commercial sector by providing effective and quality service.

And also committed to improve the best quality of the building and service for develop structural one continuously yet.

Goal of Union Properties Ltd. (UPL)

Association Group which is a multifaceted organization has 17 concerns and all are the best against another. Expansive number of income gives this organization since it's for the most part a fare import organization and is best in the brains of our clients, partners, workers and partners by making and following a guide comprehended and acknowledged by the majority of our individuals. Furthermore, to turn our fantasies to reality our vision is to achieve feasible development with clear and determined reason. Joined with these qualities, our present and future have been define to a feasible objective and we are centered around accomplishing as well as can be expected accomplish by the devotion and hard works. To fabricate prevalent incentive with solid relationship for our clients, accomplish sensible and focused on monetary returns for our organization, and make commonly useful relationship objective among clients, workers, temporary workers, providers, different investors and the networks in which the business is included.

Strength of the company

The quality of Union Properties Limited is in its center administration principals. UPL prepares with master foresightedness, battle to bring the arranging into the real world and in the process gain from its accomplishments and blunder. It has developed slowly, exceeding expectations step by step. Our rivals are outsider as well as our exhibitions of a year ago which we mistake to survive.

Quality of Union Properties Ltd. is portray in roar-

- ▮ Strong Brand value: Though Union Properties Ltd. is the concern department of Union Group so; it has many ongoing real estate and engineering work as per clients need.
- ▮ Strength of Experience: Union Properties Ltd. have lots of strong and experience team for running the business successfully and upgrading day by day.
- ▮ Strong Network in Commercial Areas: Connected to all the commercial areas and places of the city but all the factories grown up different town.
- ▮ Highest Quality of Services and Products: Union Properties Ltd. always provide the high quality service and products in the real estate and engineering sector.

Chapter:THREE
The Activities
Of
Union Properties Limited.

Rational for Selecting the Report:

Bookkeeping exercises is a standout amongst the most huge variables for an association improvement. Bookkeeping is the dialect of business, since its convey such a great amount of data to the proprietors and organizations, directors and financial specialists. They have to know the budgetary conditions and execution investigation. Truth be told, the reason for bookkeeping is help to partner settle on real business choices by furnishing them with organizations monetary data that as well as the records ensure that partner comprehend the significance of profitable budgetary data.

Every one of that implies that bookkeeping can be characterized as a framework for estimating and condensing business exercises, translating monetary data, and conveying the administration. So I think it is imperative to accumulate the specialized and electrical work to know - how with respect to the bookkeeping exercises of Union Properties Ltd. by setting up the report.

As a required piece of BBA program at Daffodil worldwide University, All the understudies need to finish a course under a temporary job program in a specific association to securing the down to earth information. Through the entry level position program understudy wound up mindful of hierarchical conduct and culture that as well as figure out how to demonstrate proficient magnificence as it were.

I have the chance to finish my temporary job program at Union Properties Ltd. It's a worry of Union Group. This has given me a degree to find out about authoritative conduct through professional workplace. I think this is the best inspiration I have ever earned from Union Properties Ltd.

Major Activities Undertaken by Union Properties Limited in Bangladesh;

With a gigantic workforce UNION GROUP prides itself of its expanded combination character. It ranges from Retail, Mobile telephones, Textiles, Dyeing, Real Estate and Engineering, Power and Energy, Tours and Travels and accommodation industry. The rationality of the gathering is to support and advance smart thoughts and development; to give fulfillment to clients; to advance and go past acknowledged guidelines of working together. At UNION GROUP we flourish in an outrageous contending condition where challenge and diligent work is compensated. The quality of UNION GROUP is in its center administration principals. Association GROUP prepares with experienced foresightedness, endeavor to bring the arranging into the real world and in the process gain from its accomplishments and missteps. It has developed step by step, exceeding expectations step by step. Our rivals are untouchables as well as our exhibitions of a year ago which we endeavor to exceed. Association GROUP isn't just a name in itself yet in addition a good example for some to pursue. Throughout the years, through our brought together undertaking, we have been effective in getting to be what we are. Our rationality is basic and is very much represented in our motto—'Conveying the Best'. What's more, to satisfy conveying the best we have arrangements and methodology set up with the goal that we realize what to do and how to perform to the best of our capacities. Our conviction on ourselves has been reinforced by our experience, fortunate business uprightness, solid budgetary spine, connect with worldwide brands, nation wide appropriation channel or more each of the a will to exceed expectations in everything that we have ventured into. Our own is an organization that has set its check in a various business area and this has been conceivable by a solid administration setup and a fantastic human asset base whose abilities and inspirations are the key fixings to our prosperity.

Latest project of Union Properties Limited in Bangladesh;

"Dhaka is never again a live capable city. It is a standout amongst the most thickly populated urban areas in the world, with around two center individuals occupants at present," People are limited to this one city for work, home, shopping needs and excitement. About these sort of reasoning Union Properties Limited Build up the business space for the local location like Bashundhara local location, Dhaka.

We have structured the undertaking for the center and higher-white collar class individuals, who generally live around there for enduring and buy effectively by their own decision what they need to. Following the up front installment framework or direct installment, purchasers can pay whatever remains of the cash through portion and the ease. They can make the installments with the sum they recently spent on lease, in addition, we have game plan with a few agents and master specialist that will give credit to our clients, Delta-Brac Housing, IDLC Finance, National Housing, Phoenix Finance, Bay Leasing, Southeast Bank and Pubali Bank are demonstrating lodging advances to forthcoming clients and the upper segment for the completely corporate division.

Association Properties Limited has a few undertakings however as a biggest venture is UNION TOWER which otherwise called Dhaka Convention Center Limited. This undertaking is one of the greatest activities as their organization point of view. The enrichment of the venture is exceedingly demandable to all divisions of the undertakings. It is consistently made and refreshed, with articles on memorable occasions showing up inside minutes, as opposed to months or years to years. Since everyone can encourage enhancing it and refreshing it, likewise turned out to be more complete than some other reference book. Notwithstanding quality and amount, its supporters take a shot at enhancing as dependably too. It is a work-in-advance, with articles in different phases of finish. As articles create, they will in general turn out to be progressively exhaustive and adjusted to demonstrate overhauling as usual.

Despite the fact that the land and lodging area in Bangladesh saw an as opposed to 35 percent drop in deals in the initial three months of 2018 as a result of the worldwide money related development and crunch, Union Properties Limited is hopeful about its new township venture which their principle concern. With this end in view the organization is working with a dynamic arrangement of the board staff and gifted work compel. We anticipate see a superior future tasks.

Lessons Learned From the Organization

Lots of things I have learned from the entire internship program, and it was really important for a fresher. I had the opportunity during the program to get a closer look at the different operational activities not only that but also financing activities of Union Properties Ltd. The internship program helped me to understand the Organizational accounts activities and making the report that required by the department. I can develop myself for corporate life. What I learned from organization it describes in below:

Time Management:

Time management is an important for a human being, Not only that but also the corporate person. Without managing the time an employee are not able to complete all the task which is assign to him. I have also learned the importance of time management. I am used to balancing a heavy work load by using the time management methods.

Punctuality:

An organization can punctual a man, because at the office time each and every task should be on time. If your late you should penalty for it if there is no reason. From my Internship program I learn punctuality. Their punch machine is the indicator of all staffs and at the end of the month they congratulate those staffs who are entre at the right time and everyone gave these massage as their dedication.

Public Relation:

I improve in this area. I have achieved this by writing email and communicating with people. These area are help me to develop my English writing skill and it also help to increase the Communication Skills. Communication skill is must important for a corporate life because if a person can't communicate with the other person they can't shine in the life because it needs everywhere.

Accounting Activates:

During my BBA program I get the theoretical knowledge about accounting related work, I am not capable to apply those knowledge at real corporate life. At the Union Properties Ltd. I get the idea how to work at accounts department, What kind of activates are happened in accounts department.

Corporate Behavior:

Corporate culture and corporate behavior is totally different than the regular day to day behaviors. When I have to talk to accounts office and other office employee I have to maintain the corporate style. If anyone are not maintain the corporate behavior than he or she should pay for it.

Responsibility:

From the 1st July'18 to 31 August'18 is the duration of my internship program. In this TWO month as an intern there is a lot of responsibility because some important task depend on me. For that I have to organize all the task.

Organizing:

It was very important to organize all tasks so that each and every task I am able to completed on due time, not only that but also proper manner. If I would not organize myself it was quite difficult to working in UPL and I am not complete my internship program.

Improve my communication skill:

From my internship program I can improve my communication skills. Before my internship program I didn't communicate often because I fell unsecure about my English speaking. But when I was start my internship I have to use English for communication purpose not only that but also I have to talk to my senior with different subject because of at UNION GROUP lots of foreigner are present for them I have to use English.

Work Precisely:

At the beginning of my internship, It has been noticed that there are lots of mistakes are found in my work. After complete my internship, It has been improve those area where I made mistakes. From the UPL I learn how to work more precisely.

3.4. 10 Importance of Motivation:

Motivation is an important thing for an employee. I get some idea from my senior how to motivate the employee not only that but also how to control them as well as by the employee how to get the best service.

Working Environment:

As I mention at the Union Properties Limited, office there are less working environment. For better working environment they should take necessary step like, At the office time every employee should talk to other with very low voice, no one can shout at office floor. Not only that but also the office management should keep a refreshment room where the employee can take rest to remove their stress. The office floor are look very attractive when the employee enter into the office they fill better, and the office should well decorated this steps are important for return the working environment.

Short Working Process:

Long working process is the lacking for an organization. When a task to take a lots of time to complete that means the next task are stop for the previous task. To short this process some approval authority provide to the accounts department. If the accounts department gets the approval authority to payment the bill than the working process became shorter. It the process became short the next task start as early as possible and this is profitable for the organization.

Increasing information at website:

I was observed at the Union Properties Limited's website lacking of information. The management should provide lots of information about the organization because a company website is a profile of an organization. If someone are interested to dell with UPL or know about the organization that he or she should visited the company website, that's why I suggest the IT department they must provide more information at website.

Motivated to employees:

Employee motivation is play an important role for an organization. Without motivation the employee are not give their best performance. At the end result is the organization going down. To motivate the employee the management should follow two ways one in financial motivation another one is non-financial. For the best performance the management can cash payment as a performance bonus. On the other hand the management can also being motivated to by provide some motivated word like well done, Good job not only that but also when employee get

promotion for their best performance they are being motivate it also. This way the management can motivate their employee.

Good relation between management and subordinates:

At Union Properties Limited, I observe the relationship of the manager and subordinate is poor. For this reason the business can go down. The first character of a manager is he or she should maintain a good relationship with his or her subordinate's staff. To maintain a good relationship with staff always keep smiling face when you are talk to them, not only that but also try to motivate them by this way a good relation build management and subordinates.

Remove the conflicts between departments:

Conflicts is an argument. TO remove the conflicts between two department at first short out the problem than two department set together after that discuss about the topic and come to conclusion which is best for both department.

Problems in the Organization:

During my intern period at Union Properties Ltd., I noticed certain thing in front of my eyes which danger for company future, it should be fixing as soon as possible for bright future of UPL. There are many internal issue not only that but also the external issues should not be ignore. I have identified the following constraints and challenges related to company.

Less Working Environment:

When there is a lots of sound in working place it too difficult to focus on the task at end result is unsuccessful task. That's why in the working place should keep and clam. But At the UPL office there is too much noise. In the office place there are less working environment, because of noise if this situations are continue the employees are not concentrate at work and it is bad for the organization health.

Long Working Process:

At the UPL the working process are lengthy. For this the work are not complete at right time. For example: The bill payment system, at first the bill collect from the vendor than accounts department sign than audit department verify and check, after that the business controller (accounts head) sign, and lastly managing director sign than the bill return to accounts department after that the accounts department pay the bill payment. It is a long process, or that the next tasks are totally stops for pervious issue.

Lack of information at website:

Web site is the information book for a company. When a person is interested to deal with a company in that time at first he or she visited the company website. That's why company website should update monthly because when the visitor visited website they can get lots information from website. But at the UPL website information's are not so helpful, the authority should update their website information.

Less Motivation:

There is lacking of motivational activities not only that but also incentive efficient employee. If any employee work hard but there is no motivation from senior. Motivation is an important

things for an organization employees, this kind of activates are inspire the employee for better performance. If the seniors are not motivate the employee the future project are come down at low point. It's one of the major problems of Union properties Ltd.

Less scope of career development:

At Union Properties Ltd. In HR department there are some lacking. There is less scope for career development. The increasing digestion process are very slow at UPL, like for a long time an active accounts officer stay at the same position he or she are not getting the promotion for senior position for that the management of UPL are not hired employee.

Conflicts between departments:

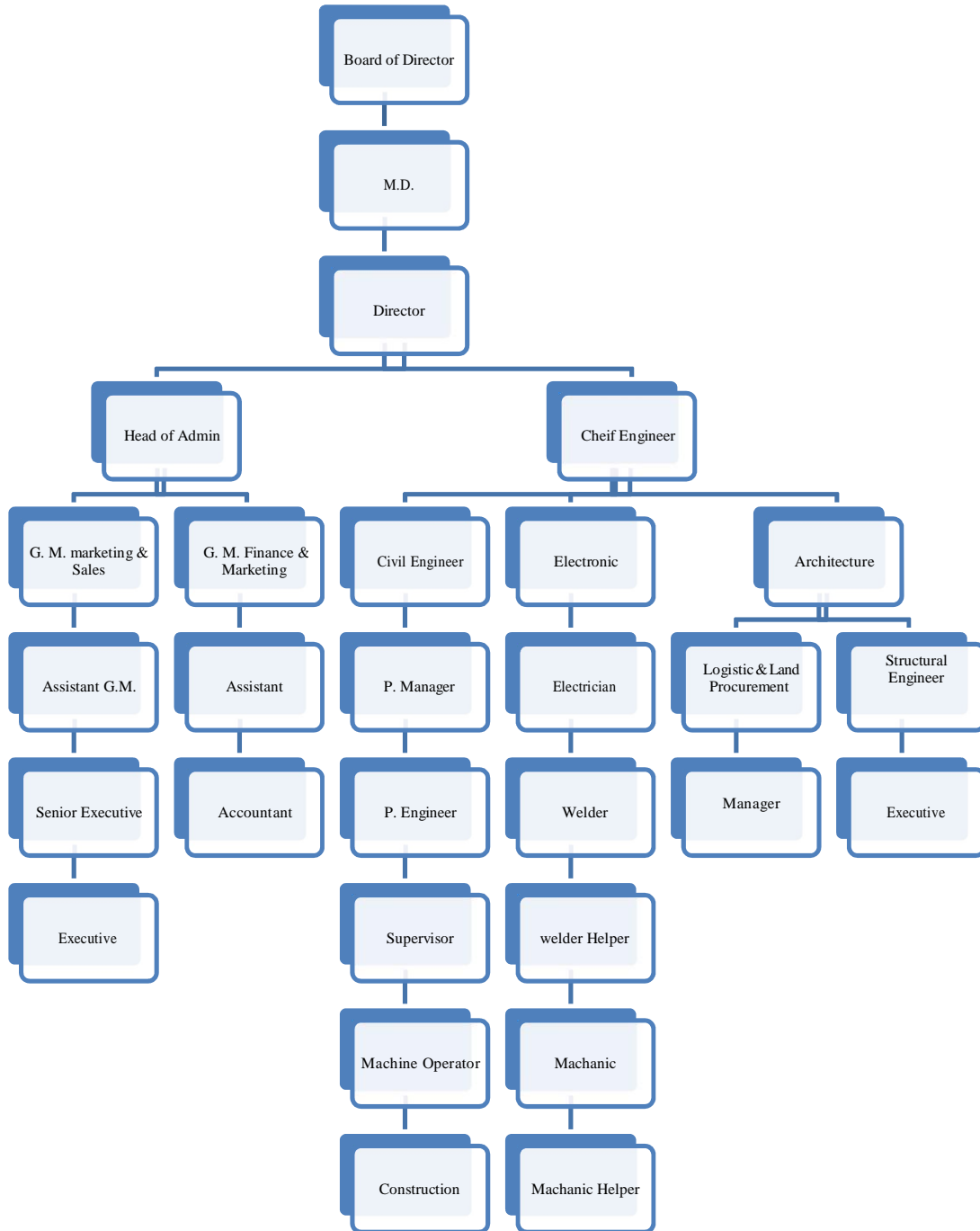
I complete my internship program at accounts department. During my internship program I notice there is a conflict between accounts department and Audit department. When accounts department submit a bill at audit department after that the audit department cut down the bill amount which legal expenses, those expenses are originally created but as per Audit rules and regulation it's not appropriate. If the audit department are not sign the bill the accounts department are not able to pay the bill, that time the conflicts are creates.

Gap between to Management and Subordinates:

There is a communication gap between Management and subordinates. I observed that in some cases the management are not taken any step to communicate with the employees. For that reason some time UPL have to face lots of problem.

Chapter: FOUR
**The Different Functions
of
Union Properties Limited.**

Organogram of Union Properties Ltd.



Work Related

I started my internship from 1st July 2018 & my internship length about 2 months. I have done accounting activities in those two months. During my internship period under supervision of Mr. Shamsul Alam Bhuiyan, Manager of Accounts Department of Union Group & Union Properties Limited, I have work under accounts department and some other task were conducted by me. Not only that but also I learn some accounting software bases task, because UPL using the ERP software for keeping the accounting record. At the end of my internship program I have learned different type of activities of accounts department in organization; those activities are described in bellow:

Preparing Journal Voucher:

When any transitions are created after that the first responsibility of accounts department preparing the journal entry by ERP system. I was also required to prepare journal entry of different transition after that I have to prepare journal voucher by given entry on that system. When the entry was completed once I need to save the record then the journal voucher is made automatically. The journal entry was given on the basis of particular supporting documents.

Sales Posting

After approve the invoice when the every transition are completed then the accounts department posting the sealing stock at the system (tally Software) for keeping and maintain the sales stock. In the sales posting all the sales posted in brand wise and model wise for that in future if the management want any kind of report which is related to sales the accounts departments provide it easily.

Purchase Posting

Depending the purchase invoice I have to post it into our system. At that time we also posting the purchase date, invoice number, quantity, the unite price and the total amount. This information are help us in future to prepare report.

Invoice Approval

When the sales teams collect the order from the retailer after that they provide those order information to MIS department. Then the MIS department created an invoice by the retailer name. And the accounts department approve the invoice without accounts approval the sales team are not able to provide the product to retailer. It also important because if the retailers are not clear payment for the particular order the accounts department is not approved the invoice.

Writing check for Supplier or Individuals

Sometime some transition are pay through check and when to payment are clearing by check it can be supplier payment or individuals that time the account officer or the authority should issue an account payee check or cross check not only that but also for deposit some amount to bank that time also write a check. In this matter I helped them or completely wrote the check for them.

Stock Matching

Sealing or posted in our ERP software at the same time stock also deducted from system. On the other when the order are created MIS department also deducted from their system, at the end of the month when the final accounts submitted to the management that time stock has been reconciled stock with two systems. Than Prepare the final stock summary report.

Preparing transfer letter for bank

In the transfer letter briefly describe for whom the transitions have to pay, not only that but also the account number, amount and purpose also describe in the transfer letter. When lots of transition are transfer from one account to another account that time the accounts department of a company prepare a transfer letter for bank. I have to prepare transfer letter during my internship period.

Bill Processing

Bill processing is an another important activities of accounts department. I have to follow some step to complete this process. At first I have to receive the bill from the vendor than verify the all the valid supporting document not only that but also verify the original signature of the authorities than the bill approve by the audit department if the audit department approve it the

I posting it into a journal and save the document and pay the money. Otherwise the audit department are not approve it I am not paying the money to vendors.

Maintain the daily cash book or petty cash and updated on daily basis

A daily cash book keeping the record of cash receives and cash paid out .Every organization should keep the record of daily cash book or petty cash. It prepare at end of each day. A cash book or petty is a ledger for keeping track of small cash purchases, not only that but also it help to small transaction or small bill payment like, Evening refreshment, conveyance bill for official purpose etc.

If the daily cash book or the petty cash are not maintained properly at end of the result is shortage the cash amount. To solve the shortage cash problem the daily cash book or the petty cash maintain properly and update daily basis. It can be helpful for keeping the record properly.

Prepare list of Employees for adv. against salary deductions

In every month i have to prepare a list of those employees those who had deduction some amount from their salary with reason for deduction salary. In order to prepare this document I have been the salary sheet from my senior than prepare a list with the name of employee and mention the deduction amount and purpose of deduction, than the salary sheet with the deduction list are provide to the bank with other document for paying the rest of the salary.

Record the employee installment:

I have to record the employee installment, Sometime our companies are employee taking advance money as a lone with some condition. In those condition the installment policy are describe briefly. I would record the amount of lone and provided to employees. After that when they pay the installment I keep the record and provide them a money receipt.

Preparing Bank reconciliation

Bank reconciliation is a process that explains the difference between the bank balance and organization bank statement. By the reconciliation accounts department can able to match the bank amount with organization balance. Tally will also help to find bookkeeping errors. It

could also enable to detect irregularities such as employ theft. At the end this process sets out the entries which have cause the difference between the two balances.

Sending Email

I also commutated with different department through email.

SWOT Analysis

Experienced management and large number of projects around the Bangladesh of Union Properties Limited.

Strengths

- ‖ Quality items and administrations
- ‖ Company notoriety and altruism
- ‖ Large number of Branches everywhere throughout the nation
- ‖ Expanding market, extending deals and benefit
- ‖ A sound industry part with quality business
- ‖ Good buying intensity of target clients gathering
- ‖ Government distinct fascination to take care of lodging issue with the quick increment of urban populace
- ‖ Open showcase economy, ongoing lodging approach and so forth may support feasible development of lodging industry
- ‖ Dependency of the real lodging organizations in the market.

Weakness

- ‖ Lack of sufficient showcasing (publicizing and advancement) exertion
- ‖ Lack of full scale computerization
- ‖ Lack of preparing offices for the workers
- ‖ Strong rivalry among the current players of the business
- ‖ Increased cost of mechanical materials will be hard to pass on the clients on the grounds that
- ‖ Before the genuine giving over of the flats the industry as a whole does not follow any standard business rules, therefore there remains uncertainty practices by some of the developers.
- ‖ Increased cost of mechanical materials will be difficult to pass on the customers in light of the fact that the assertion in like manner of the expense and advancement standard is made 2 to 3 years before the authentic giving over of the pads.

Opportunities

- ‖ Quality things and organizations
- ‖ Company reputation and selflessness
- ‖ Large number of Branches wherever all through the country
- ‖ Expanding market, broadening arrangements and advantage
- ‖ A sound industry part with quality business
- ‖ Good purchasing force of target customers gathering
- ‖ Government particular interest to deal with hotel issue with the fast augmentation of urban people
- ‖ Open feature economy, progressing lodging approach, etc may bolster practical improvement of lodging industry
- ‖ Dependency of the genuine cabin associations in the market.

Threats

- ‖ Frequent changes of inhabitation rule of Bangladesh Government or RAJUK
- ‖ Market pressure for lowering of lending rate
- ‖ National and global political unrest
- ‖ Lack of land of Bangladesh
- ‖ Political instability and unrest directly or indirectly threats all the business sectors including housing industry
- ‖ Bureaucratic complexity imposed by RAJUK, WASA, DESA, and many other Government and semi Government agencies
- ‖ Cooperation and rendered by rational board of revenue in relation to the taxation and import facilities (Tax Concession).

Chapter: FIVE

Financial

Performance Analysis

5.1 Ratio analysis of UPL from 2013 to 2017 Liquidity Ratios:

Liquidity Ratio:

Liquidity ratios measure a company's ability to pay debt obligations and its margin of safety through the calculation of metrics including the current ratio, quick ratio and operating cash flow ratio. Current liabilities are analyzed in relation to liquid assets to evaluate the coverage of short-term debts in an emergency. Bankruptcy analysts and mortgage originators use liquidity ratios to evaluate going concern issues, as liquidity measurement ratios indicate cash flow positioning.

A. Current Ratio

Used test of liquidity of a business and measures the ability of a business to repay its debts over the period of next 12 months. Current Ratio establishes the relationship between current Assets and current Liabilities. It attempts to measure the ability of a firm to meet its current obligations. In order to compute this ratio, the following formula is used :

- i. $\text{Current Ratio} = \text{Current assets} / \text{Current liabilities}$
- ii. **Calculation**

Year	CA (TK)	CL (TK)	Result
2013	2,284,824	289,267	7.90:1
2014	2,995,353	298,000	10.05:1
2015	1,810,550	100,836	17.96:1
2016	1,133,816	119,836	9.46:1
2017	1,820,815	261,696	6.96:1

Source: Annual Reports of different years

iii. Graphical presentation

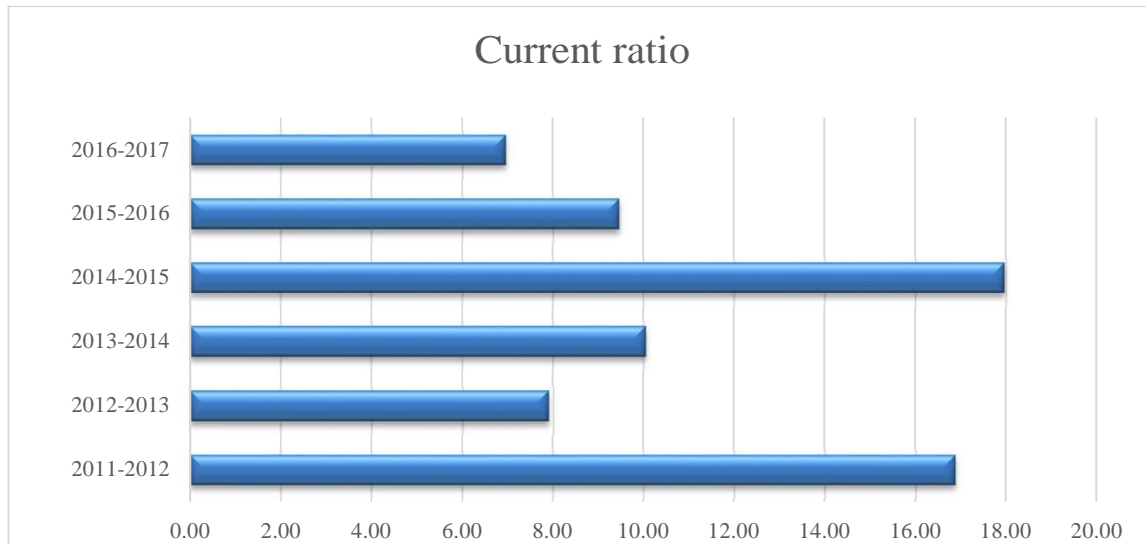


Figure: Current Ratio

iv. Interpretation:

In this investigation it has been seen that in 2015 Union Properties Limited's present proportion was most astounding and in 2017 it was the least among all the years. Ordinarily, banks keep up a current proportion of 7.90:1 and we have seen that Union Properties Limited keeps up a current proportion more than 6.96:1. It shows that Union Properties Limited's liquidity position isn't great, however, as a land organization, there is a lot of speculation.

B. Working Capital Ratio

The working capital ratio, also called the current ratio, is a liquidity ratio that measures a firm's ability to pay off its current liabilities with current assets. The working capital ratio is important to creditors because it shows the liquidity of the company.

v. Formula

$$\text{Working capital ratio} = \text{Current assets} / \text{Current liabilities}$$

vi. Calculation

Year	CA-I (TK)	CL (TK)	Result
2013	2,284,824	289,267	7.90:1
2014	2,995,353	298,000	10.05:1
2015	1,810,550	100,836	17.96:1
2016	1,133,816	119,836	9.46:1
2017	1,820,815	261,696	6.96:1

Source: Annual Reports of different years

vii. Graphical Presentation

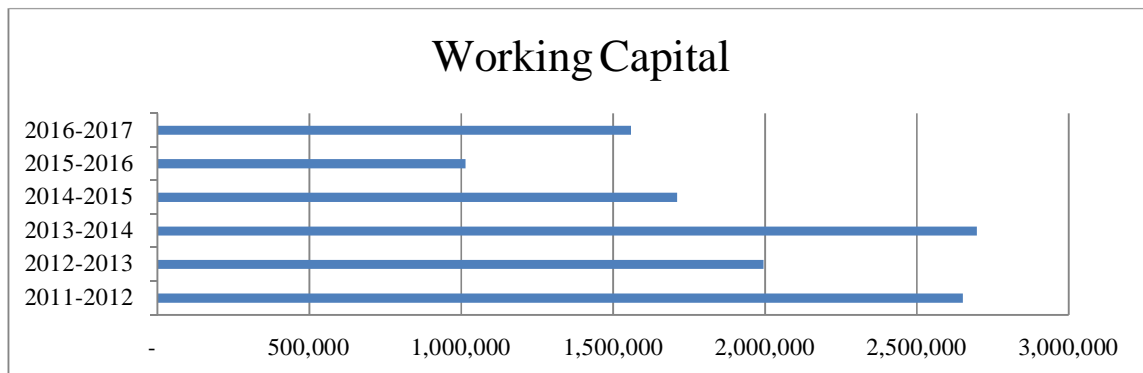


Figure: Working Capital Ratio

viii. Interpretation:

Positive working capital is dependably something to be thankful for on the grounds that it implies that the business is going to meet its momentary commitments and bills with its fluid resources. It likewise implies that the business ought to have the capacity to back some level of development without getting and outside credit or raise assets with another stock issuance. Negative working capital, then again, implies that the business doesn't have enough fluid resources for meet it present or momentary commitments. This is regularly caused by wasteful resource the board and poor income.

The working capital proportion indicates expanding up to 2013 however on the following it falls. Over this five years' time span, the estimation of the proportion is fluctuating. Out of

these four years 2013 demonstrates the best execution year and 2015 demonstrates the most exceedingly awful execution. The fundamental reason of fall in this proportion is because of decrease of current resource and furthermore decline in current liabilities.

C. Debt- Equity Ratio

The commitment esteem extent is another utilization extent that takes a gander at an association's total liabilities to its total financial specialists' esteem. This is an estimation of the dimension of the association's bookkeeping report that is financed by suppliers, advance authorities, banks and obligors versus what the financial specialists have submitted. The commitment to esteem extent is a cash related, liquidity extent that considers an association's total commitment to signify esteem. The commitment to esteem extent exhibits the dimension of association financing that begins from advance managers and theorists.

i. Formula

$$\text{Debt- Equity Ratio} = \text{Total liabilities} / \text{Total Equity}$$

ii. Calculation

Year	TL (TK)	TQ (TK)	Result
2013	289,267	32,276,05	8.96:1
2014	298,000	30,801,474	9.67:1
2015	100,836	28,967,381	3.48:1
2016	119,836	27,490,178	4.35:1
2017	261,696	24,223,383	1.08:1

Source: Annual Reports of different years

iii. Graphical Presentation

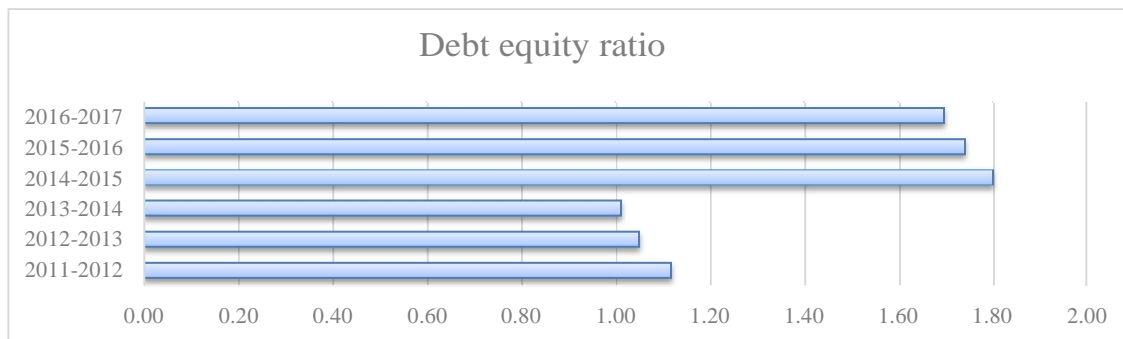


Figure: Debt-Equity Ratio

iv. Interpretation:

A debt to equity ratio of 1 would mean that investors and creditors have an equal stake in the business assets. A lower debt to equity ratio usually implies a more financially stable business. Companies with a higher debt to equity ratio are considered more risky to creditors and investors than companies with a lower ratio. Unlike equity financing, debt must be repaid to the lender. Since debt financing also requires debt servicing or regular interest payments, debt can be a far more expensive form of financing than equity financing. Companies leveraging large amounts of debt might not be able to make the payments. Creditors view a higher debt to equity ratio as risky because it shows that the investors haven't funded the operations as much as creditors have. In other words, investors don't have as much skin in the game as the creditors do. This could mean that investors don't want to fund the business operations because the company isn't performing well. Lack of performance might also be the reason why the company is seeking out extra debt financing.

D. Current Asset Growth

A high, stable growth rate is the obvious desired outcome. One way to estimate the expected growth of an asset is to calculate its historical growth rate; over a long period of time, an asset can be expected to behave in a consistent way, so the past growth rate is a good indicator of the future growth rate.

i. Formula

$$\text{Total Asset Growth} = (\text{Total Assets} / \text{Total Assets } y-1) - 1$$

ii. Calculation

Year	CA (TK)	CA-1 (TK)	Result
2013	2,284,824	2,612,874	-0.12
2014	2,995,353	2,284,824	0.31
2015	1,810,550	2,995,353	-0.39
2016	1,133,816	1,810,550	-0.37
2017	1,820,815	1,133,816	0.61

Source: Annual Reports of different years

iii. Graphical Presentation

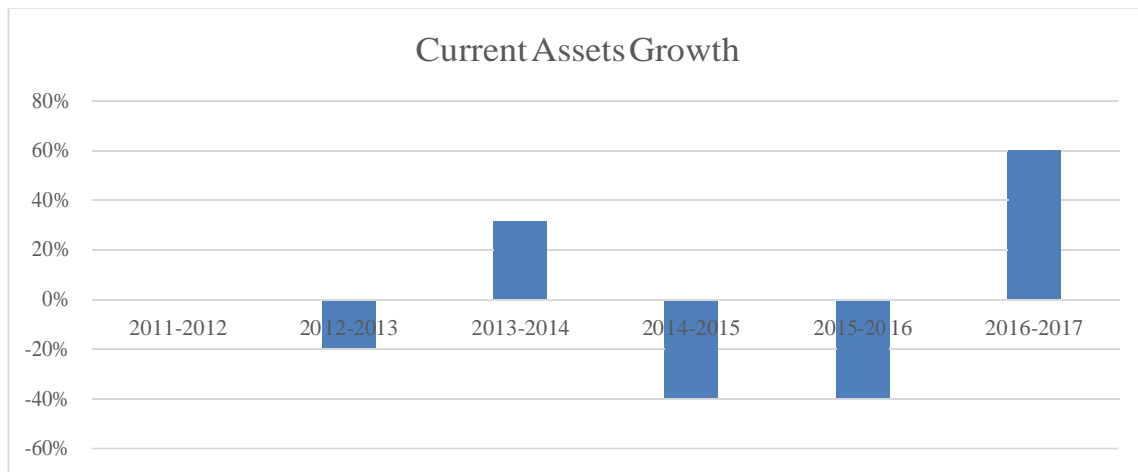


Figure: Current Assets Growth

iv. Interpretation:

As current assets growth increase or decrease, Liabilities and/or Shareholder Equity must increase or decrease in parallel way. If assets increase by \$1 billion, the sum of the changes in Liabilities and Equity must increase \$1 billion as well as their profit or loss segment.

E. Return on Asset

Return on asset is to assess how successful a firm's of the operating performance has been at generating profits. Measures a firm's success in using the assets to generate earnings, independent of the financing of those the assets.

i. Formula

$$\text{Return on Asset} = \frac{\text{Net Income}}{\text{Total Assets}} \times 100$$

ii. Calculation

Year	NI	TA	Result
2013	2,284,824	32,276,05	24%
2014	2,995,353	30,801,474	17%
2015	1,810,550	28,967,381	7%
2016	1,133,816	27,490,178	19%
2017	1,820,815	24,223,383	5%

Source: Annual Reports of different years

iii. Graphical Presentation

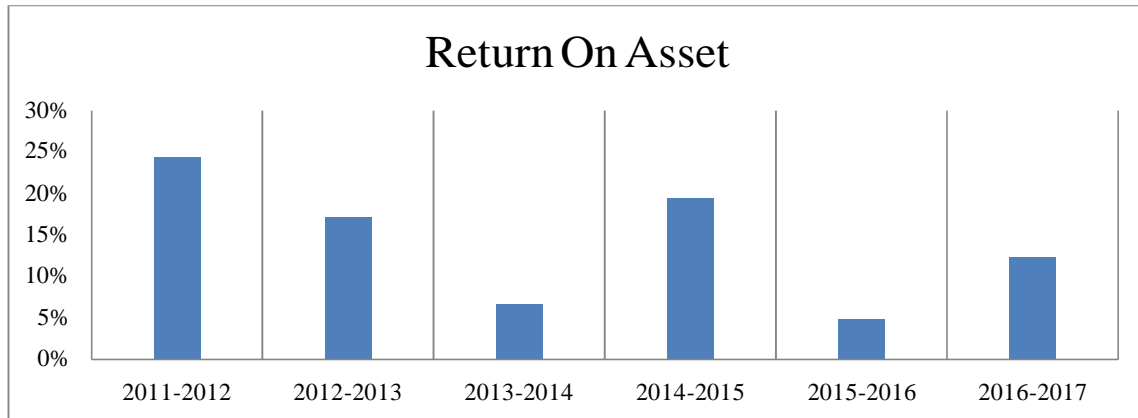


Figure: Return on Asset Ratio

iv. Interpretation

The decrease in return on assets indicates that the bank is generating lower profits from all of its resources. The higher of this ratio is, the better for the bank. Therefore this ratio has a decreasing trend which indicates that is not that much prospering. Here 2016, return on asset was good position for the bank.

F. Return on Equity

Return on equity ratio is a measure of the profitability that calculates how many money of the profit a company generates with each money of shareholders equity.

i. Formula

$$\text{Return on Equity} = \frac{\text{Net Income}}{\text{Equity}} \times 100\%$$

ii. Calculation

Year	Net Income	Equity	Result
2013	2,284,824	32,276,05	27%
2014	2,995,353	30,801,474	18%
2015	1,810,550	28,967,381	7%
2016	1,133,816	27,490,178	8%
2017	1,820,815	24,223,383	21%

Source: Annual Reports of different years

v. Graphical Presentation

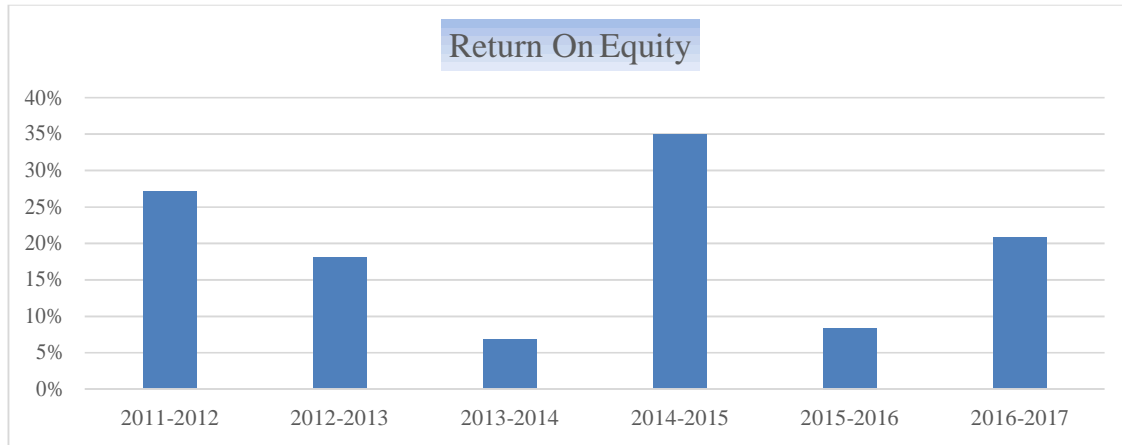


Figure: Return on Equity Ratio

vi. Interpretation:

In 2013, ratio was 27%, goes up in 2014 to 14%, 2015 is 7%, 2016 is 8% and 2017 is 21%. This increase in return on equity is a good thing for stockholders during the specific year effectively and generates more equity for the owners.

Chapter: SIX
Findings, Recommendation
& Conclusion

Findings

Some of the problem findings also discovered in my internship program in Union Properties Limited and I have gathered ideas of financial practice and position of this overall company, alongside the financial analysis, which are as follows in the report-

- ▮ Current ratio in 2015 (17.96:1) was higher than 2013, 2014, 2016 and 2017.
- ▮ Working capital ratio in 2013 was (7.90:1) which was gradually decreased to (6.96:1) in 2017.
- ▮ In 2013 Debt Equity Ratio Was (8.96:1). But In 2017 was the worst performance which is (1.08:1).
- ▮ Total asset growth in 2017 (0.61) was higher than 2013, 2014, 2015 and 2016.
- ▮ Return on Asset ratio in 2013 (24%) was higher than 2014, 2015, 2016 and 2017.
- ▮ Return on Equity in 2013 was higher (27%) than 2014 (18%), 2015 (7%), 2016 (8%) and 2017 (21%)

Recommendation

After completing my internship program of practical experience with Union Properties Limited, during my internship period I observed some lacking in different fields, which I already discuss. I believe that following recommendations may help the organization to overcome the lacking or barriers and cope up with the competitive business environment:

- ▮ Union properties should increase current asset and decrease current liabilities for smoothly operate their business.
- ▮ The working capital ratio is decrease continuously except than 2015 and the previous year perspective, it shows the company's liquidity is not good enough to measure the company's total capital.
- ▮ In 2014 Debit Equity Ratio was high. But in 2017 was the worst performance and it was 1.08. So this organization should give more emphasize on equity capital than debt capital.
- ▮ The company should increase their capital, in that case they will invest in various project and must decrease its operating expense.
- ▮ The Return on Asset (ROA) is useful for a Real Estate organization. The organization should attempt to increase the ROA of the organization in future ventures.
- ▮ Return on Equity (ROE) is fluctuating year by year, so the company should try to increase their profit after tax. It will help the company to increase the investor's confidence in the company.

Conclusion

The land division is developing and shows propensity of future development. The GDP share and development of land and development is developing. This shows a confident future for this division. Ascend in house lease, expanding interest for lodging, getting simple financing office, fast urbanization, deficiency of land and numerous different components are making colossal degree for this division to develop. Subsequently total interest for lodging and condos has appeared expanding pattern and is relied upon to increment further. Despite the fact that deficient, supply of condos with the quantity of land designers likewise has indicated rising pattern and proposes future development. Administrative condition has been useful for the area to develop with the exception of the ongoing

Land Management Ordinance 2008 which is yet to be passed and is probably going to be exceptionally vital for securing purchasers' advantage. Financing market for the land segment has wind up simpler and more accessible than any time in recent memory. Private segment lodging fund is accessible at focused financing cost for adaptable period yet at the same time the measure of credits given is low contrasted and credits in different divisions. Fortifying the administrative and supervisory framework for the money related division and enhancing and growing obligation markets are of specific worry for the lodging account area. Cost for flat has expanded changing with distinctive areas and size. Extra expense for extra offices is required. All in all, this investigation finds an exceptionally encouraging and positive tone of development, gave this area is given legitimate consideration and offices. It has unquestionably turned out to be exceptionally important to fulfill the expanding lodging request and limit the supply hole in nation. It is extremely hard to discover a huge territory of clear space in Dhaka city. Adjacent to this Government and non-government association dependably makes political powers. Nearby dread regularly hassled organization for a gift. It is exceptionally extreme to involve subsequent to purchasing the land. It is found by and large that there is more accomplice or same land and need to confront composition of laws with them. Finally Union Properties Ltd. doing its business effectively in our nation. It gives its administrations as per its responsibility and enhances the business progression.

Reference

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- || Previous Year's Internship Report
- || Union Properties Website: <http://www.uniongroup.com>
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