

An Analysis of Financial Performance of the Acme Laboratories Ltd.



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Letter of Transmittal

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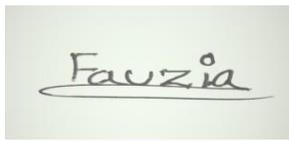
Daffodil International University

Subject: Letter of Transmittal.

Dear Sir,

With the integrity, I would like to inform you that I have completed my internship report on “**An Analysis of Financial Performance of the Acme Laboratories Ltd.**”. I have tried my level best to focus on how **Acme Laboratories Ltd.** manages different activities by complying with the tools of financial activities including evaluation of the performance of **Acme Laboratories Ltd.** I also tried to prepare this internship report for consistency with the optimal standard under your valuable direction.

I express my gratitude to you for your kind direction and I hope that you will consider all my mistakes generously.

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Fauzia Yasmin

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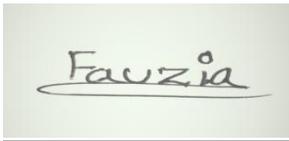
Faculty of Business & Entrepreneurship

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Declaration

I am Fauzia Yasmin, the student of Business Administration, ID: 152-11-4620, major in Finance from Daffodil International University would like to declare that presented report on **An Analysis of Financial Performance of the Acme Laboratories Ltd.**” is uniquely prepared by me.

I also declare that this work does not violate any exciting copyright & this report is only prepared for my academic requirement.

A rectangular box containing a handwritten signature in cursive script that reads "Fauzia". The signature is written in dark ink on a light-colored background.

Fauzia Yasmin

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Certificate of Approval

I am pleased to certify that the internship report on “**An Analysis of Financial Performance of the Acme Laboratories Ltd.**”, prepared by **Fauzia Yasmin** bearing **ID: 152-11-4620** of BBA program, Department of Business Administration, Faculty of Business & Entrepreneurship, Daffodil International University has been recommended for submission & presentation.

Fauzia Yasmin bears a strong moral character and a very pleasing personality. It has indeed been a great pleasure working with him. I wish him all success in life.

Nusrat Nargis

Assistant Professor

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Acknowledgment

At the very beginning, I might want to offer my most profound thanks to Almighty Allah for giving me this sort and the levelheadedness to finish the temporary job report, words really will never be sufficient to express how appreciative I am, yet never the less I will attempt my dimension best to express my thankfulness the word a few people.

It's a joy to convey my heartiest appreciation and welcome to my respectable supervisor Ms. Nusrat Nargis, Assistant professor, Department of Business Administration, Daffodil International University. I profoundly value his participation, exhortation, and direction in setting up this report.

I might want to express my heart in because of **Acme Laboratories Ltd.** for enabling me to finish my temporary position. By expanding, my heartiest on account of those **Acme Laboratories Ltd.'s**. Authorities who gave their heartiest participation to finish my Internship Report. I am appreciative to of the general population made reference to above for their participation in each progression to set up my report effectively.

Executive Summary:

This provide details regarding The ACME Laboratories Ltd centers around utilization of hypotheses and ideas talked about in business administration and how a portion of those ideas were connected in the general exercises at The ACME Laboratories Ltd, a Pharmaceutical organization in Bangladesh. Taking the temporary position time of the creator as an extension to apply business learning into training, this report gives distinctive exercises, activity procedure of the Acme Laboratories Ltd Company.

The goal of the report is to break down various exercises, to examine activity process and imitated the execution of the organization.

Number of optional sources like reading material, scholastic diaries, and web assets were embraced in readiness of the report. Essential information originated from the creator's everyday practice at the association as an Intern. Subsequently, some inclination on the perspectives communicated in the report can't be discounted. However, exertion was given to limit the inclination and create an impartial record of the task.

The ACME Laboratories Ltd is one of the Top recorded Pharmaceutical in Bangladesh. The Pharmaceuticals business faces extreme rivalry inside the oligopoly and subsequently association are profoundly execution driven.

The report gives prescribes to both scholarly world and experts. It suggests that change their task procedure build up the organization's item and their money related execution likewise increment superior to anything earlier year its general prescribes tht how the Acme Company Laboratories Ltd can keep running as additional over all exercises.

Finally, the report concludes that although the scholarly domain focuses on theory development, the BBA in Business Administration program allows professionals to apply business knowledge into practice, as was in the case of the author's work at The ACME Laboratories Ltd.

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Chapter: 01
Introduction

1.1 Introduction:

The pharmaceutical business in Bangladesh is a standout amongst the most created hello there tech parts inside the nation's economy. In 2000, there were 210 authorized allopathic medication fabricating units in the nation, out of which just 173 were in dynamic creation; others were either shut down without anyone else or suspended by the permitting expert for medications because of rebelliousness to great assembling practices or medication laws. The business made around 5,600 brands of medications in various measurements frames. There were, notwithstanding, 1,495 discounts medicate permit holders and around 37,700 retail sedate permit holders in Bangladesh. Because of ongoing advancement of this part, the industry is sending out prescriptions to worldwide markets, including the European market. This area is likewise giving 97% of the aggregate drug necessity of the neighborhood advertise

We are joined together, roused and powered by our main goal to guarantee wellbeing force and bliss for all. Since our establishing in 1954 by Mr. Hamidur Rahman Sinha, a business visionary and donor in this district of then British isolated Indian sub-landmass, we have been focused on offering answers for our most squeezing medicinal service's needs. The greater part a century later, we stay consistent with our originator's vision and qualities – to deliver top notch meds with trustworthiness, client center, ace movement, camaraderie, magnificence and want to win and reacting to social and natural needs. In the course of recent decades, we have seen an astounding development and accomplishment in pharmaceutical segment. With over 60 years of mastery in prescription and science, our organization draws upon a rich inheritance of amazing details and a hearty pipeline of promising conventional medications at reasonable cost to meet the medicinal service's needs.

1.2 Background of the study:

This Internship Report is originated as partial fulfillment of the BBA program from Daffodil International University assigned me to do an internship in Acme Laboratories Ltd. to gather partial knowledge. This Internship Report titled Financial Performance of Acme Laboratories Ltd. suggested and guided by the honorable teacher Nusrat Nargis. I am very thankful to my honorable teacher for his help and guidance.

1.3 Objective of the study:

The objectives of the study are the following:

1. To know about the products of Acme laboratories Ltd.
2. To analyze the operation process of the company.
3. To evaluate the performance of the Acme Laboratories Ltd.
4. To find out the problems of the Acme Laboratories Ltd.
5. To make some recommendations to solve the problems of Acme Laboratories Ltd.

1.4 Scope of the study:

The duration of the study was 2 months. It was not enough to get a full practical knowledge throughout the internship program. It was very much hard to complete a report. So, I had to complete a report. The report covers only different activities, operation process, evaluate performance and procedures of Acme Laboratories Ltd.

1.5 Methodology of the Study:

The study requires various types of information on present policies, procedures, and methods of financing services and operations. Both primary and secondary data available have been used in preparing this report.

Primary Data sources:

- Practical financing work;
- Personal discussion with the officers and executives of Acme Laboratories Ltd.
- Personal interview with the customers

Secondary Data sources:

- Website of Acme Laboratories Ltd.
- Annual report of Acme Laboratories Ltd.

1.6 Limitations of the Study:

To prepare a report on the topic like this in a short duration is not the easy task at all. From the beginning to end, the study has been conducted with the internship of making it as a complete and truthful one. During the preparing, some problems and limitations have encountered which are as follows:

- Lack of opportunity to access the internal data.
- Legal information is not available.
- Due to time limitation;
- Since the officials were very busy, they could not pay enough time;
- Non-availability of some preceding & latest data.

Chapter: 02
An overview of Acme Laboratories Ltd.

2.1 Organization History:

The historical backdrop of The Summit Labs Ltd. goes back to 1954 when a proprietorship firm was considered to fabricate moral medications. It began with the humble presentation of a couple of oral fluid items. Late Hamidur Rahman Sinha was the organizer of the firm and had been the fundamental visionary of the association since its initiation until his dismal destruction in February 1994.

After its underlying long stretches of hardships, the firm was changed over into a private Restricted Organization in the year 1976 and the Adjusting Modernization, Substitution and Extension (BMR&E) chip away at the little old unit began in 1976 at a vast new start at Dhamrai, Dhaka. Business Task at the new modernized plant outfitted with refined and propelled offices started toward the finish of 1983. Numerous difficulties were confronted and defeated effectively to change the organization from a little unit to what it is today a goliath in its field.

Top consistently looks to grow its creation offices, include workers, and increment it deals and promoting endeavors. As per the most recent measurements, out of 250 to 300 pharmaceutical organizations in the nation, Zenith is the second biggest producer and exporter of Human, Natural and Creature Wellbeing Pharmaceutical Items in Bangladesh. ACME has additionally attempted to fortify its system of universal showcasing activities to send out its items abroad. We are hopeful about our unending development and achievement. ACME Laboratories is the second largest manufacturer and exporter of Human, Herbal and Animal Health Pharmaceutical Products in Bangladesh. The ACME Laboratories Ltd, the pharmaceutical and the flagship company of the ACME Group, is a manufacturer and global exporter of human, herbal and veterinary pharmaceutical products. Since 1990 the company has achieved an average growth rate of 25% compared to 13% registered by the pharmaceutical sector of the country.

2.2 About the Founders:

Foundation of Top was an extraordinary innovative exertion Recently Hamidur Rahman Sinha route in 1954 and is a distinctive case of an incredible personality's vision and its emergence. Post pilgrim Bengal was a position of incredible vulnerability and hardship. Industrialization offices were small and lacking. One man approached with his vision, in the midst of the political unrest and express torpidity of the then-new Government. It is anything but a simple assignment to set up an exceptionally complex industry, and in addition do it without bank credits and administrative help. So it requested tremendous exertion, solid assurance alongside vision and dreams.

1954 was a point of reference year ever of pharmaceutical industry. Late Hamidur Rahman Sinha may have thought it was a private enterprising exertion on his part, however in actuality it was a fearless and bold stride which had an influence in spearheading the present pharmaceutical industry.

2.3 Mission:

Our all-encompassing methodology is to guarantee Wellbeing, Life and Bliss for all by assembling moral medications and meds of the most elevated quality at moderate costs and connecting even to the remotest zones by legitimate conveyance arrange. We see ourselves as accomplices with specialists, our clients, our workers and our condition.

2.4 Vision:

The Acme vision to accomplish noteworthy business in solution items by 2011 with a solid nearness in residential and universal market. Considering the above vision, under the umbrella of Top gathering, The Top Specific Pharmaceuticals Ltd. is an imaginative and vision driven organization intended to accommodate worldwide measures like WHO cGMP, UK-MHRA and US-FDA. The best and biggest strong measurements shapes fabricating office is under development by dynamic direction of European Experts.

Offices and procedures are of the most astounding quality which has been intended to accomplish quality items with vision to send out in worldwide market.

2.5 Company's Goals:

The Top Labs Ltd. is resolved to keep up best in class fabricating offices for guaranteeing best quality items to the clients. The organization is given to expand deals development, increment efficiency, increment net revenue, enhance organization picture and consumer loyalty, and guarantee constant enhancement.

2.6 Strengths:

- The biggest Strong Measurements Shape offices in Bangladesh. Add up to office zone is 2, 19162 soft and clean class – 100000 territory is 43,726 soft.
- Devoted working for non-penicillin, non-cephalosporin and non-steroid items.
- In excess of three billion tablet producing office for each year thinking about single move.
- planned the office to meeting the necessities of WHO GMP, UKMHRA and US-FDA.
- Condition controlled and checked by incorporated building administration Framework (IBMS) through presenting Zoning idea in all assembling regions.
- Space to room mechanized differential weight observing framework to maintain a strategic distance from cross tainting.
- In assembling region each isolated space, pass box and entryways containing interlocking framework. completely computerized generation apparatuses from famous sources consolidate with most recent innovation for keeping up strict GMP consistence in all over the place.
- each machine meets the necessity of 21 CFR section 11 compliances.
- Present widely acclaimed PW (Filtered Water) age framework including circle to get together elevated expectation water quality in all over.
- Autonomous R and D Lab for growing new items, which containing modern lab preliminary equipment's. Separate systematic lab likewise accessible here.

2.7 Quality policy of ACME:

- Total pledge to the most astounding standard quality item and administration.
- Enhance piece of the pie and efficiency.
- This association has received ISO 9001 and CGMP measures.
- The Quality Administration Framework will be resourced with skilled work force, appropriate premises, and A la mode innovation.

Chapter 3

Products of the Acme Laboratories Ltd

3.1 Products of the Acme Laboratories Ltd:

ACME is running its operation in the market with 824 generic products or medicine of three broad category Human is 561, Veterinary is 228 and Herbal is 35 product respectively. ACME Laboratories is constantly expanding and improving its product line.

3.2 Human products:

Manufacturing Capabilities		
Tablet	Capsule	Injections
Liquid	Powder for Suspension	Cream & Ointment
Inhaler	Eye, Ear & Nasal drops	Suppository

Yearly Production Capacity	
Tablets	1,441 million units
Capsules	256 million units
Sachets	2 million units
Powder for Suspensions/Syrup	7 million units
Liquid Syrup and Suspension	70 million units
Dry Powder Inhaler (DPI)	22 million units
Vials (dry powder)	20 million units
Ampoules	32 million units
Infusions	1 million units
Suppositories	36 million units
Meter Dose Inhaler (MDI)	2 million units
Ointments	4 million units
Drops (Ophthalmic, Nasal and Otic)	10 million units

Some Popular Human Products are:

- **Trizon:**
Trizon is a prescription medicine that belongs to a class of medicines called Cephalosporin Antibacterial. Trizon Injection is used to treat certain types of pneumonia (community-acquired pneumonia, hospital acquired pneumonia). This medicine works by the weakening of the outermost layer of bacteria which leads to the breakdown of the bacterial cells. This medicine helps by killing bacteria and removing the bacterial infection from the body.
- **Cipro-A:**
Ciprofloxacin is indicated for the treatment of uncomplicated urinary tract infections (UTIs) caused by Escherichia coli, Proteus mirabilis, Enterococcus faecalis, or Staphylococcus saprophyticus. Ciprofloxacin is contra-indicated in patients who have shown hypersensitivity to Ciprofloxacin or other quinolones.
- **Sefril:**
Cephadrine is a cephalosporin antibiotic with broad spectrum bactericidal activity against both gram-positive and gram-negative bacteria. Cephadrine interferes with the synthesis of bacterial cell wall by inhibiting transpeptidase enzyme. As a result the bacterial cell wall is weakened, the cell swells and then ruptures.
- **Nutrum Gold:**
Nutrum Gold Tablet is used for Physiological stress, Nutrient deficiency, Nutritional deficiency, Anemia, Osteoporosis and other conditions. Nutrum Gold Tablet may also be used for purposes not listed in this medication guide

3.3 Veterinary Products:

Manufacturing Capabilities

Injection

Liquid

Bolus

Premix

Water soluble powder

Cream and Ointment

Yearly Production Capacity

Injection 76,00,000 vials

Liquid 17, 50,000 bottles

Bolus 10,00,00,000 boli

Premix 1,00,00,000 units

Water soluble powder 55,00,000 packs

Some Popular Veterinary Products are:

- **LT-vet:**

LT-Vet[®] is a highly effective flukicide & nematodicide. LT-Vet[®] bolus can be administered directly into the mouth of the animals, either by dissolving the bolus in water and given as a drench or by mixing with any feed with molasses, or by wrapping the bolus in a banana leaf and feeding it to the animal.

- **Benazol:**

Each bolus contains Albendazole USP 600 mg. BENAZOL is indicated against roundworm, lungworm, tapeworm, and liver fluke of cattle, buffalo, goat and sheep. Roundworm and pinworm of horse. Roundworm, hookworm, whipworm, tapeworm, bladder worm etc. of dog and cat.

- **Ciprofloxacin:**

Ciprofloxacin, also known by the brand name Cipro, is an antibiotic that can be used for dogs who suffer from urinary tract infections, skin infections, and respiratory infections. Ciprofloxacin is used to treat bacterial infections in dogs. It is usually only prescribed when other antibiotics fail in order to avoid bacteria adapting and becoming resistant to treatment.

3.4 Herbal Products:

Herbal Division emerged as a section of Manufacturing Department in the year 2003 and after meeting all regulatory requirements production and marketing of Herbal items started in the same year.

Manufacturing Capabilities
Liquid
Tablet
Capsule
Powder
Semisolid
Cream and Ointment
Tablet

Yearly Production Capacity

Liquid 37, 00,000 bottles

Tablet 37, 50,000 units

Capsule 62, 00,000 units,

Cream and Ointment 5, 00,000 packs

Some Popular Herbal Products are:

- **Spirulina:**

Spirulina is a spiral-shaped microalga that grows naturally in the wild in warm, fresh water lakes. Its deep blue-green color is what gives the water its greenish hue.

- **Ginkgo:**

Ginkgo seems to improve blood circulation, which might help the brain, eyes, ears, and legs function better. Ginkgo seeds contain substances that might kill the bacteria and fungi that cause infections in the body. In manufacturing, ginkgo leaf extract is used in cosmetics. In foods, roasted ginkgo seed, which has the pulp removed, is an edible delicacy in Japan and China.

- **Gintonic**

Panax ginseng is taken by mouth to improve thinking, concentration, memory, Alzheimer's disease, work efficiency, physical stamina, preventing muscle damage from exercise, and athletic endurance. Panax ginseng contains many active substances. The substances thought to be most important are called ginsenosides or panaxosides.

Chapter 4

Operation Process of the Acme Laboratories Ltd.

4.1 Finance and Accounts:

Their accounts division controls all bookkeeping practices, for example, planning, treasury monetary reports, impose and VAT works et cetera. In particular they create and keep up arrangement of inner controls to shield money related resources of ACME. They are likewise in charge of keeping up departmental finance for all divisions. To keep up bookkeeping records and plan money related explanations legitimately, they pursue International Accounting Standards and GAAP.

4.2 Quality Operation:

Quality at ACME is obviously exhibited in all phases of item lifecycle. Quality Operations start at the test offices with cautious documentation. This guarantees consistence with current Good Manufacturing Practice (cGMP) and subsequently, the honesty of the information created. Quality Operation at that point finishes creation and dissemination, and closes with time span of usability observation

Quality Operation



ACME has best in class fabricating offices and utilization the most developed testing gear, to ensure the nature of our items. ACME furthermore manages providers' systems with the end goal to guarantee that the most astounding quality materials are utilized in their items.

4.3 Research and Development:

Acme R&D is under the umbrella of Quality Operation Division. Devoted drug specialists, scientific experts and bio-physicists are doing steady research to create plans to make a leap forward in the medicinal services market of Human and Veterinary items. This office is assuming a vital job to make the medications more secure and more powerful through new developments with quality detailing. ACME'S R&D is outfitted with the most recent gear to help different phases of enhancements and innovation exchange to the plant.

Item Development is one of our prime destinations for round-the-year activity which is irreplaceable for consistent development of the organization. Since initiation, ACME had put extraordinary accentuation on Product Development for building up the items, as it trusts quality item begins with quality plans.

ACME perceives the requirement for dynamic methodology with the end goal to lead the ever aggressive patterns in the medicinal services advertise. Zenith's R&D adjusts to the quality administration framework set by ISO and entirely keeps up the rule of cGMP.

4.4 Global Operation:

ACME's achievement in the local market incited it to investigate the global market. With the theory of guaranteeing wellbeing, life and joy for the entire humanity, ACME begun its universal business tasks in 1995 by sending out meds to Bhutan. From that point forward, ACME made a solid nearness in the universal market. At present, ACME is effectively sending out its quality items to in excess of 20 nations in South Asia, South East Asia, Africa and Central America.

The future guarantees more noteworthy prospects for the worldwide advertising of ACME. ACME monitoring the worldwide open doors for pharmaceutical business determinedly reinforces its global nearness by limit building, quality items and unrivaled administrations.

4.5 Marketing, Sales & Distribution:

Since 1954, being always centered on the various necessities of the clients they have extended their business into various remedial regions through guaranteeing distinctive adaptable alternatives as far as both intense and endless consideration treatment needs. To keep pace with the pattern of globalization and endeavor the advantages of present day IT framework we have received adaptable methodology that will help amplify consumer loyalty. They need to increase aggressive edge through expanding their comprehension of clients' needs and offering administrations that will be unmatched in this industry. They attempt is to wind up a really esteem centered and advertise situated organization with remnants of bona fide client care and corporate citizenship. They genuine expectation is to build up new and imaginative tracts of restorative consideration that are constantly predictable and similar with the rising needs of helpful zones from the points of view of local market. As of now they are one of the significant players in the accompanying territories among the neighborhood pharmaceutical producers in Bangladesh.

Chapter 5

Performance of the Acme Laboratories Ltd

5.1 Current ratio:

Million

Year	2013	2014	2015	2016	2017
Current ratio	1.33	0.79	1.03	1.35	1.25

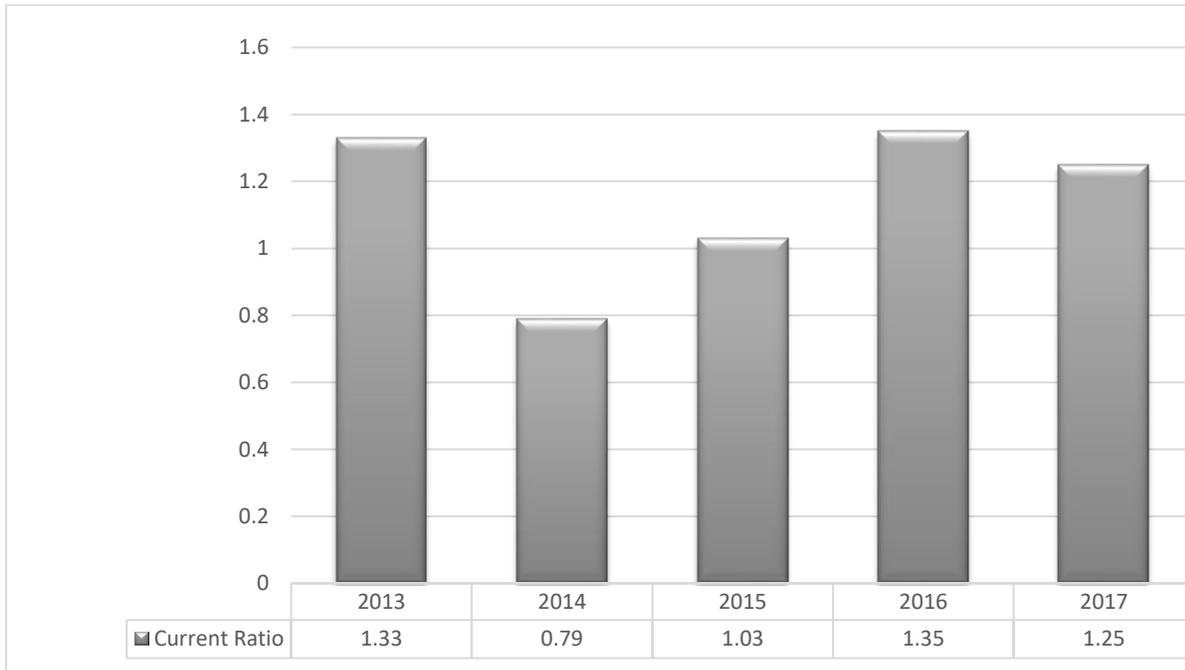


Figure-5.1: Current Ratio

Interpretation:

Acme holds 1.33 million tk of current asset in 2013, .79 million tk in 2014, 1.03 million tk in 2015, 1.35 million tk in 2016 and 1.25 million tk in 2017 against of current liability.

Compare to other years acme is holding more amount of current asset to pay off its current liabilities in 2016. In 2017 its close to 2016 but the payoff ability was more in 2016.

5.2 Quick Ratio:

Million

Years	2013	2014	2015	2016	2017
Quick Ratio	0.98	0.49	0.63	1.02	0.96

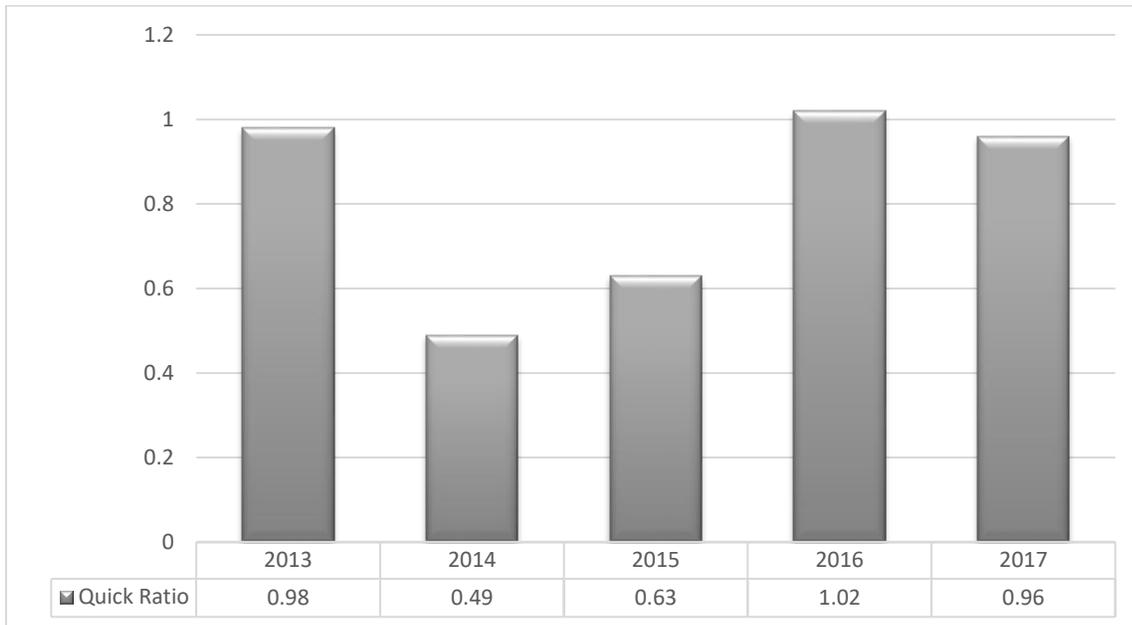


Figure-5.2: Quick Ratio

Interpretation:

Acme holds 0.98 million tk of quick asset in 2013, .49 million tk in 2014, .63 million tk in 2015, 1.02 million tk in 2016 and .96 million tk in 2017 to pay off its immediate liability.

Compare to other years acme is holding sufficient amount of quick asset in 2016. Though in 2017 is less compare to 2016 but the holding amount is increase compare to past.

5.3 Total Asset Turnover Ratio:

Million

Years	2013	2014	2015	2016	2017
Total Asset Turnover (times)	1.31	.71	0.69	0.54	0.46

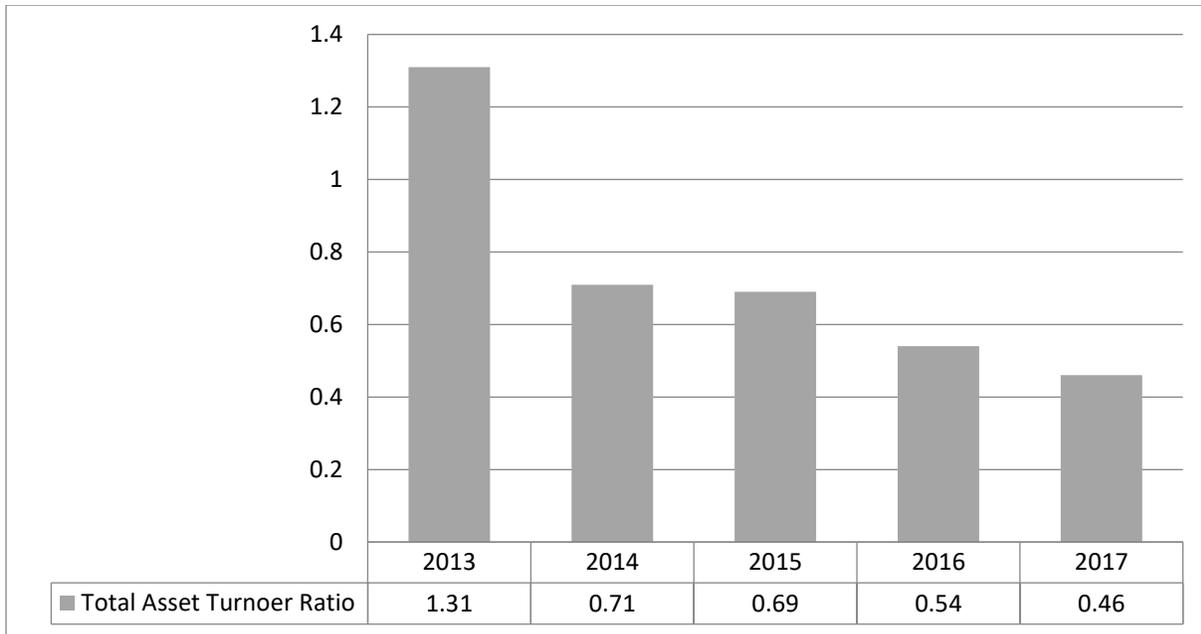


Figure: 5.3: Total Asset Turnover

Interpretation:

Generally, Higher a firm's total asset turnover, the more efficiently its assets have been used. But The ACME Laboratories Ltd total asset turnover ratios are fluctuating and gradually decreased year by year from 2013 to 2017. Though it means that The ACME Laboratories Ltd.'s cannot use their assets efficiently which reduced their net sales; the major reason behind a decreasing ration in 2013 is a huge accumulation of fixed assets. So to keep pace with an increasing asset, The ACME Laboratories Ltd should use their new assets to churn more profits. The ACME Laboratories Ltd average total assets turnover .46 times. It should try to increase total asset turnover ratio by using assets efficiently.

5.4 Average Collection Period:

Year	2013	2014	2015	2016	2017
Average Collection Period	19 Days	23 Days	23Days	25 Days	33 Days

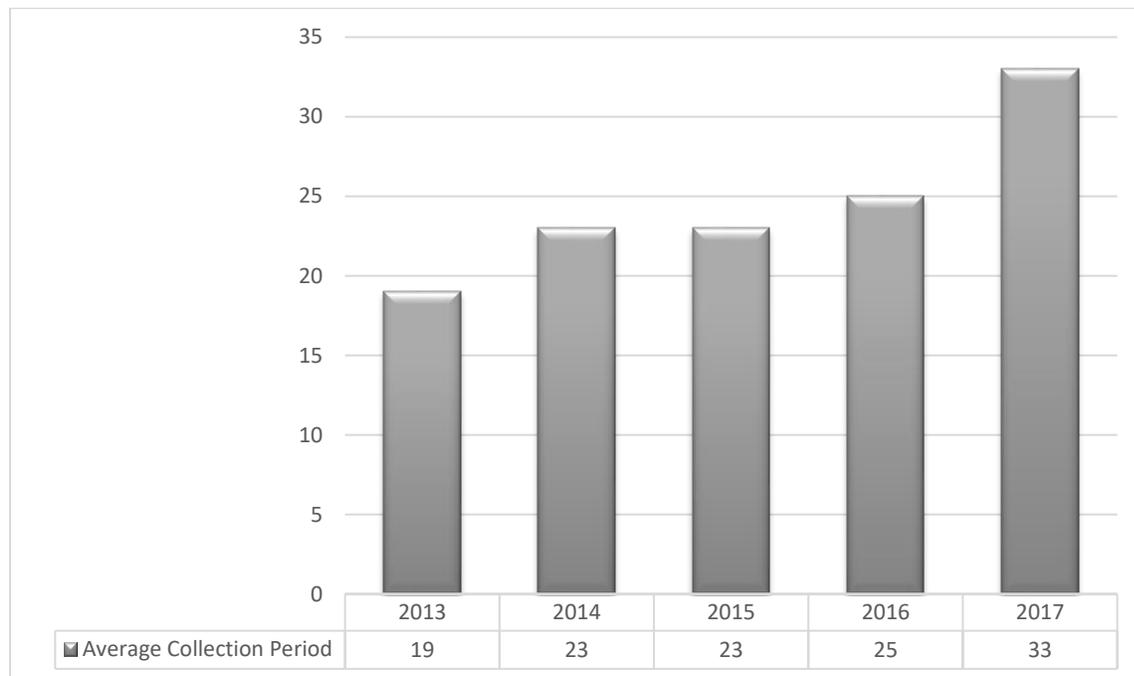


Figure-5.4: Average Collection Period

Interpretation:

Acme can collect its accounts receivable within 19 days in 2013, 23 days in 2014, 23days in 2015, 25 days in 2016, and 33 days in 2017.

Compare to other year's acme is more efficient to convert its accounts receivables into cash in 2013.

5.5 Debt Ratio:

Million

Year	2013	2014	2015	2016	2017
Debt Ratio	42.60%	51.80%	51.10%	43.36%	43.38%

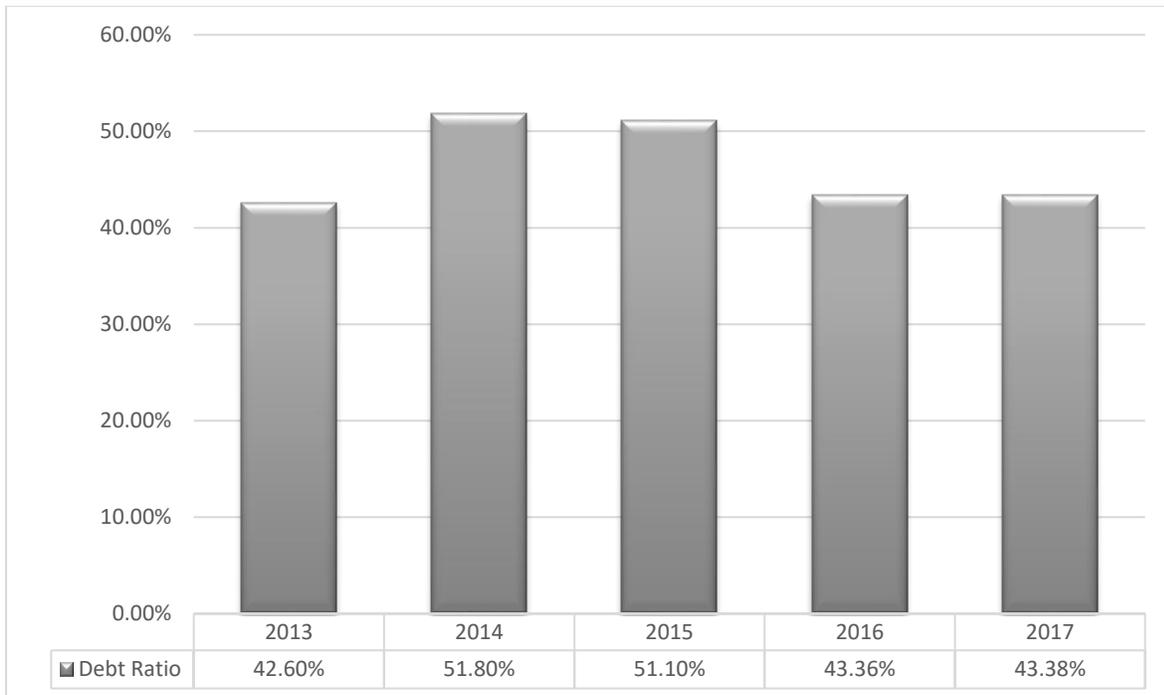


Figure-5.5: Debt ratio

Interpretation:

Acme's 42.60% of total asset in 2013, 51.8% in 2014, 51.10% in 2015, 43.36% in 2016 and 43.38% in 2017 is financed by long term liability.

Compare to other years acme has financed its asset with less external liabilities. We know if the value is less from 1.0 it is good for the company and from this we can see that ACME always is in less from 1.0.

5.6 Gross Profit Margin:

Million

Years	2013	2014	2015	2016	2017
Gross profit margin (%)	34.33%	35.1%	35.53%	36.24%	38.95%

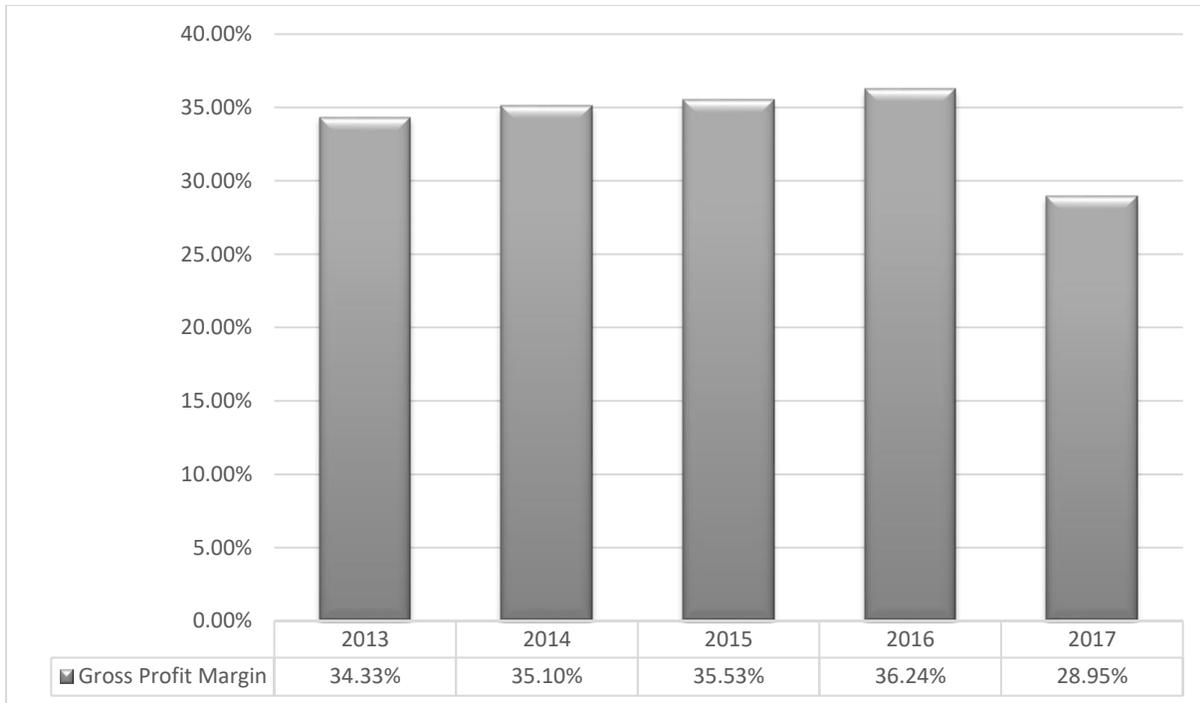


Figure-5.6: Gross profit margin

Interpretation:

It measures the overall performance of the company. The higher the gross profit margin, the better. The gross profit includes income or earning before paying interest and tax. The ACME Laboratories Ltd gross profit is increasing. Because its cost of goods sold reduced by increasing sales volume. The average gross profit margin is 34.33% million from 2013 to 2014 but in 2017 it was 28.95% so it decreases 5.38%. It show that it hold a market position.

5.7 Operating Profit Margin:

Million

Years	2013	2014	2015	2016	2017
Operating profit margin	10.93%	13.02%	15.49%	15.49%	19.98%

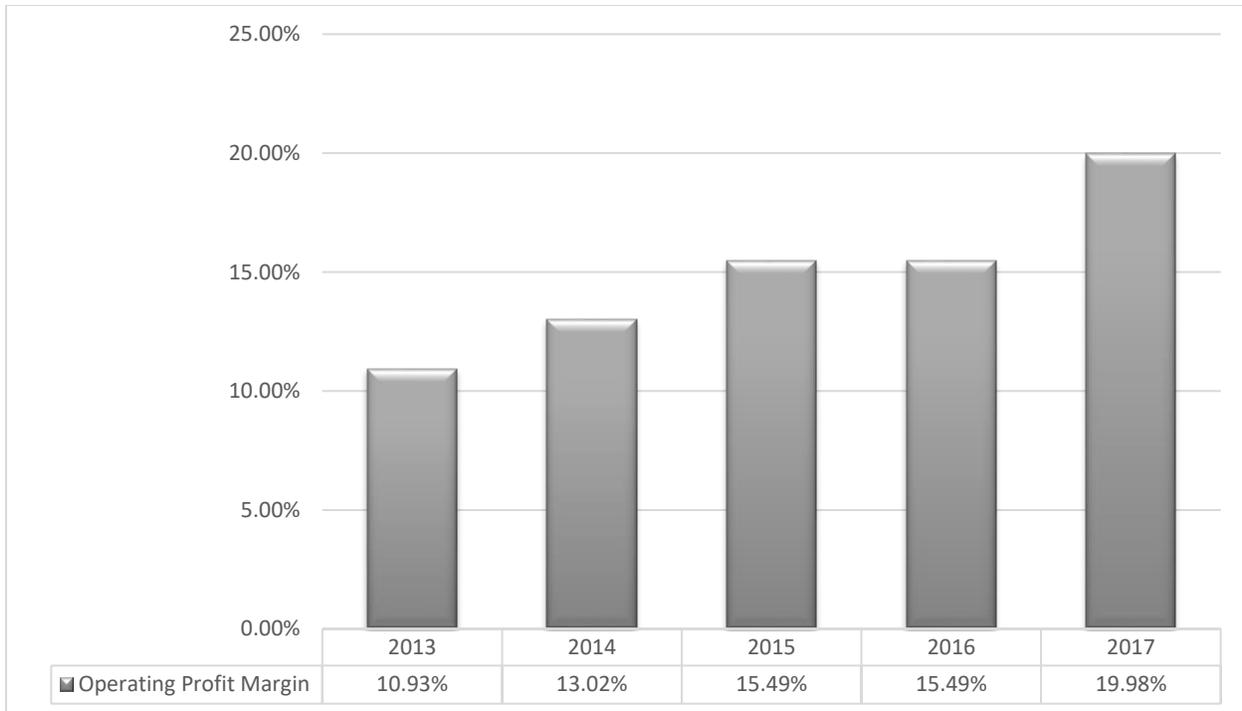


Figure-5.7: Operating profit margin

Interpretation:

Operating profit margin shows the actual profit or loss against each sale. From the graph it has seen that, The ACME Laboratories Ltd maintain a positive margin standard which is increasing from 2014 to 2017. It indicates that the ACME laboratories Ltd increase its sales volume. So, is a positive trend for The ACME Laboratories Ltd and they should try to maintain this trend of increasing operating profit?

5.8 Net Profit Margin:

Million

Year	2013	2014	2015	2016	2017
Net Profit Margin Ratio	5.63%	8.75%	8.01%	8.71%	10.30%

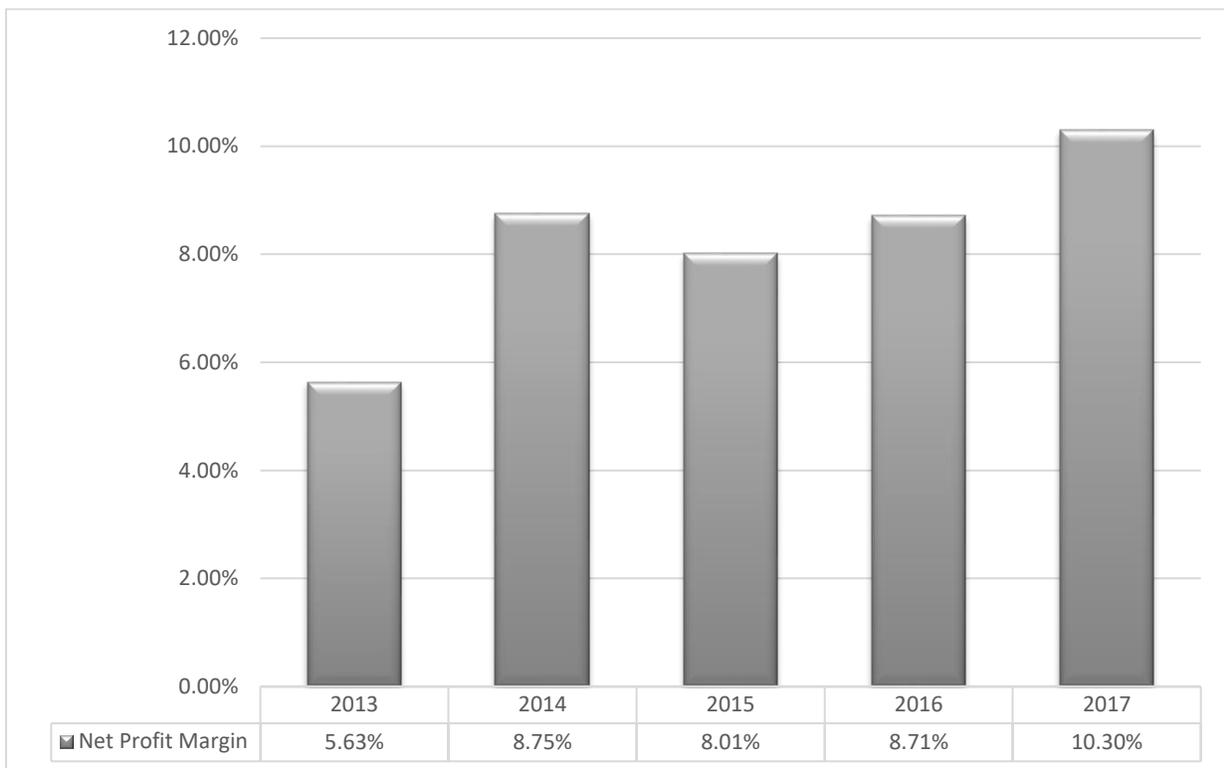


Figure-5.8: Net profit margin

Interpretation:

ACME makes 5.31% of net income in 2013, 8.36 % in 2014, 8.11% in 2015, 6.73% in 2016 and 8.24% in 2017 from their common equity.

Compare to other years ACME is more efficient to utilize their common equity to generate profit in 2014 and in 2017 company again make income from their common equity close to 2014.

5.9 Return on Asset (ROA):

Million

Years	2013	2014	2015	2016	2017
Return on Asset (ROA)	3.05	4.03	3.64	3.81	4.67

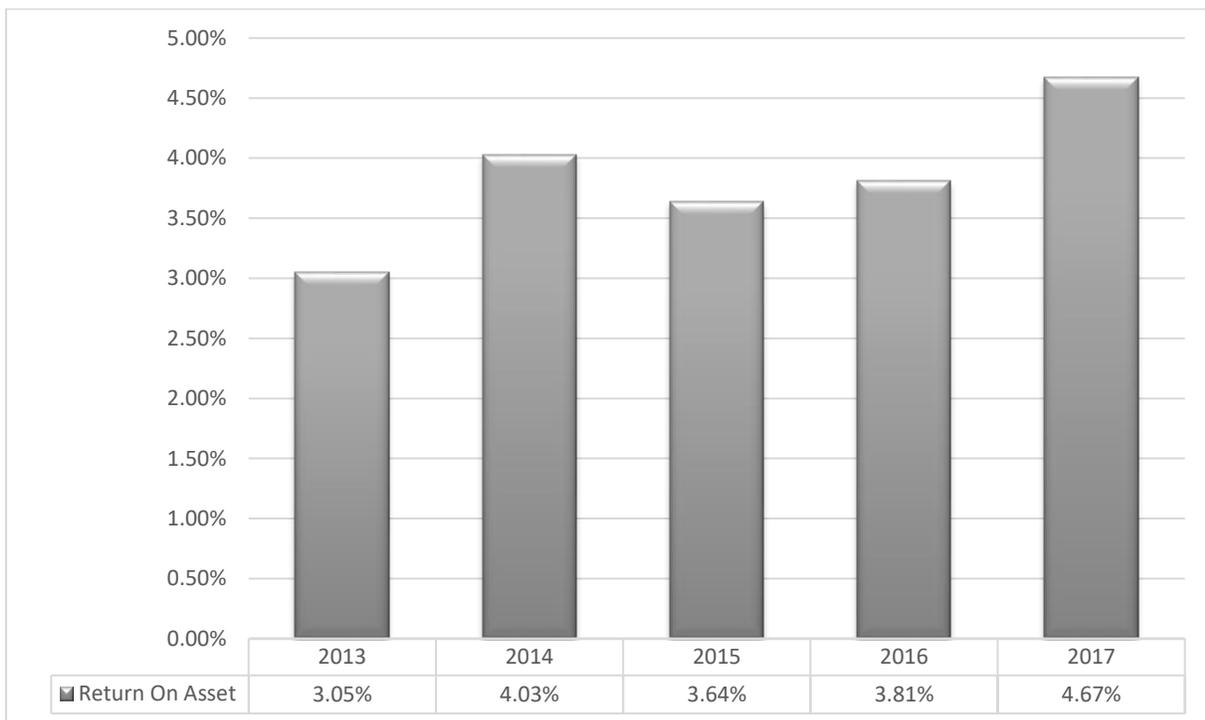


Figure-5.9: Return on Asset (ROA)

Interpretation:

ACME total asset earn 3.05 million in 2013, 4.03 million in 2014, 3.64 million in 2015, 3.81 million in 2016 and 4.67 million in 2017 of net income.

Compare to other year's company is more efficient to utilize their asset to generate net profit in 2015.in this year company purchase huge assets of company's purpose.

5.10 Return on Equity (ROE):

Million

Year	2013	2014	2015	2016	2017
Return On Equity (ROE)	5.31%	8.36%	8.11%	6.73%	8.24%

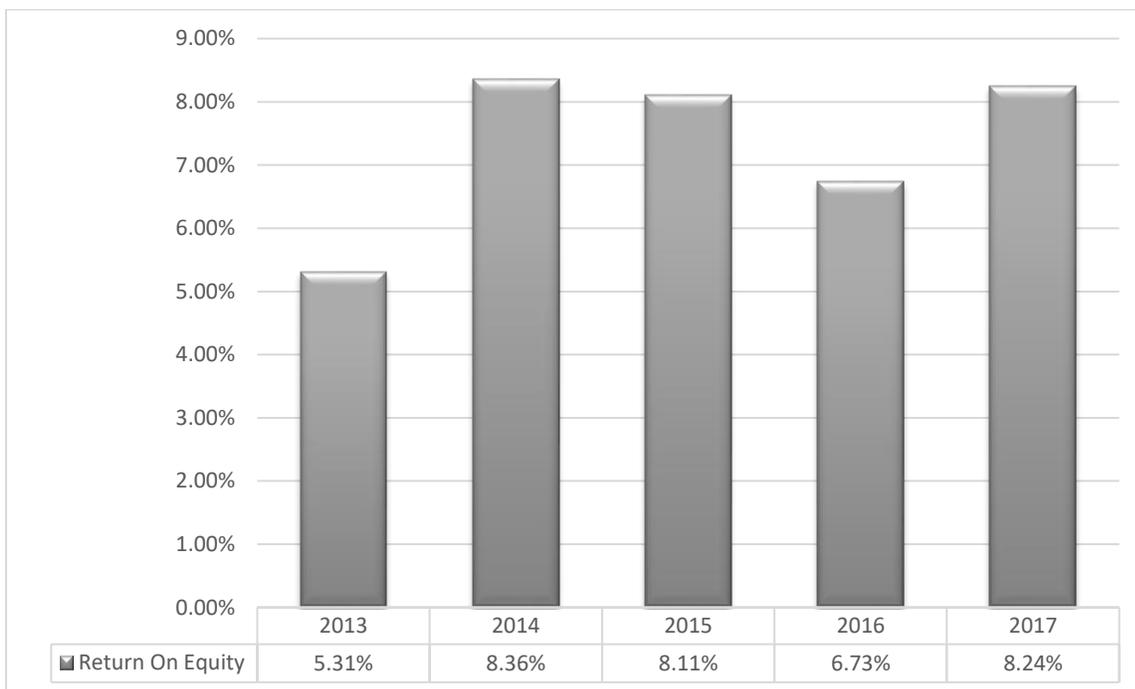


Figure-5.10: Return on Equity (ROE)

Interpretation:

Acme makes 5.31% of net income in 2013, 8.36 % in 2014, 8.11% in 2015, 6.73% in 2016 and 8.24% in 2017 from their common equity.

Compare to other years ACME is more efficient to utilize their common equity to generate profit in 2014 and in 2017 company again make income from their common equity close to 2014.

Chapter 6

Problems, Recommendations and Conclusion

6.1 Problems Identified:

From the above analysis and practical experience during internship period some identified problems are given below:

- The company doesn't provide proper information about new products.
- Some products of Acme laboratories are not better than other companies' products.
- The company doesn't use properly activity-based system that ensure the proper allocation cost of products.
- There is no training or development programs for new employees.
- From the current ratio Analysis, it can be seen that the Acme Laboratories Ltd has an average current ratio of 1.03 which means enough current assets are not kept to pay their short-term obligations.
- From the Quick ratio Analysis, it can be seen that it does not keep sufficient Current assets.
- From the Total Assets turnover ratio, we have seen the Acme Laboratories Ltd.'s total asset turnover ratio is fluctuating and gradually reduce year by year.
- The Acme Laboratories Ltd average operating profit margin is 14.98%. It is not good performance.

6.2 Recommendations:

As per earnest observation, some suggestions for the improvement of the situation are given below:

- They should provide necessary information about new products.
- Acme Laboratories Ltd should work with their non-popular products.
- The company needs to implement activity-based costing more effectively for costing of products which can enhance the probability in future.
- Acme Laboratories Ltd should arrange training program for new employees.
- The Acme Laboratories Ltd should increase current ratio to pay their short-term obligations.
- The Acme Laboratories Ltd should focus on quick ratio for keep sufficient current asset.
- The Acme Laboratories Ltd should increase their total asset turnover.
- The Acme Laboratories Ltd should increase operating profit margin by increasing their net sales.

6.3 Conclusions:

Bangladesh is set in such a one of a kind positions, to the point that it can acquire upheaval its pharmaceutical area if the nation could underwrite the open doors ideally. As per the IMS report, the aggregate size of the drug store market of Bangladesh was assessed to be Tk. 55310 million of every 2012 with a yearly development rate of around 10 percent, Bangladesh pharmaceutical industry is presently making a beeline for independence in taking care of the nearby demand. One of the best makers of the business is The ACME Laboratories Limited.

After the execution investigation, it is imperative to take note of that The ACME Laboratories Limited is an association with equivalent accentuation on authority, innovation, quality and energy. The organization is the main braded nonexclusive pharmaceutical maker in Bangladesh delivering quality basic and other moral medications and drugs. It has been constantly in great position among all national and worldwide organizations since 1985 in Bangladesh. Indeed, The ACME Laboratories Limited, the lead organization, is holding the solid authority position in the pharmaceutical business since its investigation and is presently on its approach to wind up an elite worldwide player as the investors of The ACME Laboratories Limited have additionally obtained higher return against their venture.

The general workplace ACME plant is extremely well and excited. The temporary job preparing plan was very much arranged and handy arranged that make me ready to comprehend the genuine circumstance.

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