Thesis Report
on
"Accounts Maintaining Process in Dhaka Delivers Ltd. (ddlbd.com)"

Submitted by:

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Program: Executive Master of Business Administration (EMBA)
Major: Accounting
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Submitted to:

Department of Business Administration
Faculty of Business
Sonargaon University (SU)

Submitted for the partial fulfillment of the degree of
Executive Master of Business Administration



Sonargaon University (SU)
147/I, Green Road, Panthapath, Dhaka.

Date of Submission: 28th April, 2025

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Supervised by:

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Submitted for the partial fulfillment of the degree of
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Date of Submission: 28th April, 2025

Letter of Transmittal

Date: 28st April, 2025

Mst. Mariom Akter
Lecturer
Department of Business Administration
Sonargaon University (SU)

Subject: Submission of Thesis Report on ""**Accounts Maintaining Process in Dhaka Delivers Limited**".

Dear Sir,
With most respectfully to state that I am pleased to submit my Thesis report titled **"Accounts Maintaining Process in Dhaka Delivers Limited**". As per partial accomplishment of the requirements for the **EMBA** degree. This report is an essential part of my EMBA degree requirements, and I had the privilege of completing my Thesis at **Dhaka Delivers Limited**" under your guidance.

This report reflects the current **Accounts Maintaining Process** practices essential for organizations in our country. I have made an effort to include relevant details while keeping the report concise.

I kindly request your assessment of this report. Your feedback would be greatly appreciated. Thank you for your time and consideration.

Sincerely,

_____

Mintu Kumer Sutradhar
ID: EMBA2401031008
Department of Business Administration
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Declaration of Student

I, am **Mintu Kumer Sutradhar** , a student of Bachelor of Business Administration, bearing ID No EMBA2401031008 on**: "Accounts Maintaining process in Dhaka Delivers Limited**" has been authentically prepared by me. While preparing this report, I didn't breach any copyright act internationally. I further declaring that, I did not submit this report anywhere for awarding any degree, diploma or certificate.

Sincerely Yours

_____

Mintu Kumer Sutradhar
ID: EMBA2401031008
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Letter of Authorization

I hereby confirm that the project report titled **"Dhaka Delivers Ltd"** is a genuine effort by **Mintu Kumer Sutradhar.** The research was conducted under my guidance. I also affirm that, to the best of my knowledge, the content presented in this report has not been included in any other project report or dissertation that led to the award of a degree to any candidate earlier, whether in the same context or a different one. I wish his all the success in life.

_____

Mst. Mariom Akter
Lecturer
Department of Business Administration
Sonargaon University (SU)

Acknowledgement

I would like to extend my gratitude for the invaluable assistance and sincere cooperation provided by various individuals in the preparation of this report. It's impossible to adequately thank all the wonderful people who directly or indirectly contributed to the successful completion of this report. I am deeply appreciative of their kind collaboration and support.

First and foremost, I would like to express my thanks to the divine power. Additionally, my foremost appreciation goes to my supervisor, **Mst. Marium Akter**, **Lecturer**, Department of Business Administration, Sonargaon University (SU), for her crucial guidance, scholarly insights, and unwavering support throughout my study period.

Most importantly, I would also like to thank my board of director and other members who helped me by providing informative instructions. Without their help this project would have been difficult to complete.

Yours faithfully

_____

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Executive Summary

This report is based on **"Accounts Maintaining Process in Dhaka Delivers Limited"** Bangladesh Limited is the largest e-commerce platform in the country, offering a wide range of products including electronics, fashion, groceries, and household items. Founded in 2024 and headquartered in Dhaka, it serves as a vital component of South Asia's digital economy. In 2024, ddlbd.com was acquired by Alibaba Group, which has significantly bolstered its technological capabilities and regional expansion.

Dhaka Delivers Limited (ddlbd.com) is a highly regarded and established firm known for its commitment to excellence in financial services. "**Dhaka Delivers Limited**" one of the newest and the largest online based in Bangladesh around 02 years of professional experience and Central ddlbd.com Bangladesh is the leading e-commerce marketplace in the country, offering a wide variety of products and convenient shopping experiences. Founded in 2024, it has become a dominant force in the Bangladeshi e-commerce landscape, with a user-friendly platform and a robust delivery network. ddlbd.com is committed to providing customers with a wide range of products and empowering local and international seller

List of Acronyms

IM	Ace Institute of Management
RD	Human Resource Department
HR	Human Resource
TT	Train The Trainer
TAR	System for Time and Recording
RIS	Human Resource Information System
RMS	Human Resource Management System
OB	Organization Behavior
CA	Chartered Accountants
ICAB	The Institute of Chartered Accountants of Bangladesh
ERP	Enterprise Resource Planning
IoT	Internet of Things
AI	Artificial Intelligence
R&D	Research and Development
KPI	Key Performance Indicator
AMC	Annual Maintenance Contract
BUET	Bangladesh University of Engineering and Technology
ISO	International Organization for Standardization
EN	European Norm (Standard)
COVID-19	Coronavirus Disease 2019
SU	Sonargaon University

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Chapter: 01
Introduction

1.1 Introduction

Dhaka Delivers Ltd (ddlbd.com) actively seeks partnerships with brands, vendors, and service providers to enrich its product offerings, improve operational efficiency, and enhance the overall customer experience.

These objectives position ddlbd.com as a key player in the rapidly growing e-commerce market in Bangladesh, contributing to the broader goal of transforming the retail landscape in the country.

ddlbd.com, part of the larger Dhaka Delivers Ltd Group, is an e-commerce platform that operates in Bangladesh with a focus on offering a wide range of products across categories like electronics, fashion, home appliances, beauty products, and more. Some of its core objectives and goals include.



1.2 Background of the study

In the dynamic and complex business environment of today, the role of Accounting and Internal Auditing Systems in organizations has become increasingly crucial. These systems serve as the backbone for financial integrity, transparency, and effective decision-making.

Accounting, as the language of business, plays a fundamental role in recording, summarizing, and interpreting financial transactions. It provides a comprehensive view of an organization's financial health, enabling stakeholders to make informed decisions. The accuracy and reliability of financial information are paramount for building trust among investors, creditors, and other stakeholders. On the other hand, Internal Auditing Systems act as the organization's internal watchdog, ensuring that internal controls are in place and financial processes are in compliance with regulations and industry standards. Internal auditors play a proactive role in risk management, fraud prevention, and process improvement. Their objective insights contribute to the overall effectiveness and efficiency of an organization.

On the other hand, Internal Auditing Systems act as the organization’s internal watchdog, ensuring that internal controls are in place and financial processes are in compliance with regulations and industry standards. Internal auditors play a proactive role in risk management, fraud prevention, and process improvement. Their objective insights contribute to the overall effectiveness and efficiency of an organization. As businesses evolve and adapt to technological advancements, the landscape of accounting and internal auditing is also undergoing a transformation. Automated accounting systems and data analytics tools are being integrated to enhance accuracy, reduce manual errors, and provide real-time insights. These changes present both opportunities and challenges, making it imperative for researchers and practitioners to delve deeper into understanding the implications, benefits, and potential risks associated with these evolving systems.

This study aims to explore the current state of Accounting and Internal Auditing Systems within organizations, examining the integration of technology, the effectiveness of internal controls, and the impact on financial reporting. By doing so, we hope to contribute valuable insights that can inform best practices, guide future developments, and ultimately strengthen the financial governance of organizations in an ever-changing business landscape.

1.3 Scope of the Study

The report provides a brief idea about the Business Activities, Management System, Organizational Structure, Accounting Information System, Financial Performance as well as the financial position with the accounting system Dhaka Delivers Ltd in Bangladesh. The goal of this study is to obtain a concrete idea of the effectiveness of accounting systems in the online platform in Bangladesh.

1.4 The Objective of the Study

The objective of this study is to analyze the operational strategies, customer engagement practices, and digital infrastructure of **Dhaka Delivers Ltd** to understand its role in the development of e-commerce in South Asia. The study aims to assess how **Dhaka Delivers Ltd** leverages technology, marketing, and logistics to meet consumer demands, enhance user experience, and maintain competitive advantage in a rapidly growing online marketplace

Specific Objectives:

The Specific Objective is to prepare & submit a report on the topic "Accounting Maintenance Process system of Dhaka Delivers Ltd".

- ✓ To know the concept and overview of accounting department of the company
- ✓ To know about accounting Practice in the online sector in Bangladesh
- ✓ To know about Accounting Practice in the ecommerce in Bangladesh
- ✓ Evaluate the efficacy of accounting standard maintaining and procedures

1.5 Quantitative Research

Drawing from my educational background, I've acquired various research methodologies. This study provided me with the chance to apply my academic knowledge in a real-world context. Data collection predominantly involved secondary sources.

Primary Source:

- ✓ Surveys / Questionnaires
- ✓ Direct Observations
- ✓ Interviews with Structured Numerical Responses

Secondary Sources :

- ✓ Annual report of Dhaka Delivers Ltd.
- ✓ Books, manuals,
- ✓ Journals
- ✓ Official publications,
- ✓ Web or App Analytics

1.6 Limitations of the Study

During the course of my study, I encountered certain challenges that can be characterized as limitations or shortcomings of the research. These include:

- **Limited Timeframe:** The internship period was relatively short, which constrained the ability to gather all necessary information comprehensively
- **Insufficient Data Availability:** The available case study data from an independent accounting based company was insufficient for conducting a thorough analysis.
- **Inadequate Records**: Inadequate records can be a significant limitation for various reasons. Firstly, it hampers the ability to track and analyze historical data accurately. Without proper documentation, it becomes challenging to understand past decisions, transactions, or processes, hindering the organization's ability to learn from its own history. Secondly, inadequate records can lead to compliance issues. Many industries and organizations are bound by regulations that require thorough record-keeping. Failing to maintain adequate records may result in legal consequences, fines, or other penalties.
- **Incomplete and Ambiguous Data:** This is another Limitation for properly completion our work because it is not possible to reach exact result based on incomplete and Ambiguous Data.
- **Uncooperativeness of Key Individuals:** Uncooperativeness of Key Individuals is the most important for us because if they did not gate proper support we don't reached properly our aim.
- **Uncooperativeness of Key Individuals:** Uncooperativeness of Key Individuals is the most important for us because if they did not gate proper support we don't reached properly our aim.
- **Exclusion of Cash Incentive:** Due to time constraints, the study was unable to cover the topic of cash incentives.

Chapter -02
Literature Review

2.1 Literature Review

An accounting system is a system that is employed in an organization to organize financial information. It can be either manual or computerized. The main reason why you should be using an accounting system is to keep track of expenses, income, and other activities. Another, Accounting is a way of recording, analyzing and summarizing of an entity.

- **The transactions are recorded in 'books of original entity'**
- **The transactions are then analyzed and posted to the ledger.**
- **Finally the transactions are summarized in the financial statements**

(Micle & Larence, 2012) Defines "Accounting is the procedure by which a competent, independent individual gathers and evaluates evidence regarding quantifiable information related to a specific economic entity to evaluate and report on the degree of connection between the quantifiable information and predetermined requirements." Numerous studies have been conducted on the effectiveness of audits, but very few studies have been conducted on the effectiveness of audit policy. (Baatwah & S.R., 2019) It was decided that the audit policy's success would be measured by criteria other from those specified in the audit practice handbook. In his opinion, the criteria should take into account the audit company's leadership and organizational structure, the auditor's independence, the significance of the audit to the firm, the expertise of the firm's partners and workers, and the significance of the audit itself.The depth and breadth of the auditing team's expertise.

(Amalia & F.A., 2021) It was decided that auditing policies should be drafted such that there is a direct correlation between the risks being evaluated and the audit's timeliness, scope, and other relevant details. When developing supplementary audit procedures, the auditor should think about the level of risk involved, the likelihood of a material misstatement, the type of transaction, account balance, or disclosure at play, and the existence of the entity's specific controls, such as whether they are manual or done by machines.

Some very important concepts are included in this definition. The following concepts are introduced to help with the definition: On arrive at a sound judgment through the assessment of evidence, the auditor must possess the requisite qualifications to fully grasp the established criteria and possess knowledge regarding the various forms and volumes of evidence to be gathered.

For the auditor, evidence encompasses all elements that facilitate the assessment of whether the data under scrutiny aligns with specific criteria. The auditor's reliance on evidence spans a diverse spectrum, including the auditee's own statements, correspondences like letters and emails from external sources, as well as firsthand observations. The attainment of audit objectives hinges upon the acquisition of evidence that possesses both sufficient quality and quantity. It is the auditor's duty to delineate the suitable degree of verification and verify that the accessible information adheres to the predefined criteria.

For In order to conduct an audit, two essential elements must be present: information that can be independently verified and criteria that can be employed to assess the accuracy of this information. Quantitative data can manifest in various forms, ranging from the scrutiny of an individual's tax return to the examination of a company's financial records, the assessment of task completion times, the evaluation of the overall costs associated with a government construction project, or even an audit of one's personal finances.

The standards applied to gauge the accuracy of quantitative data can vary significantly. For instance, when auditing an invoice from a supplier for the acquisition of raw materials, the audit may seek to determine whether the company received the correct quantity and quality of materials, whether the procurement aligns with the organization's operational requirements, and whether the pricing is fair. The criteria employed in the audit process are contingent upon the specific objectives of the audit.

It is crucial to establish clear parameters for the auditor's scope of work before commencing an audit. The initial step in any economic analysis involves defining the economic influence and the timeframe under consideration. Typically, an economic entity is associated with a distinct legal identity, such as a corporation, government agency, partnership, or even a sole proprietorship. Nevertheless, in specific situations, the entity in question may be a subdivision, a department, or even an individual.

Accounts can be conducted on various schedules, including monthly, quarterly, annually, or spanning the entire lifecycle of the entity. These timeframes are determined by the specific objectives and requirements of the accounting.

The accounting report stands as the ultimate outcome of an audit, serving as the means to convey the findings to the intended audience.

Chapter -03
ORGANIZATIONAL OVERVIEW

3.1 Introduction

Dhaka Delivers Ltd (ddlbd.com) is one of South Asia's leading e-commerce platforms, founded in 2024 and currently operating in **Bangladesh**, **India**, **France** and **England**. Originally launched as a fashion retail site, **Dhaka Delivers Ltd** has since evolved into a **multi-category online marketplace** offering millions of products ranging from electronics, clothing, and home appliances to groceries and beauty products.

In 2023, **Dhaka Delivers Ltd** was acquired by **Gontobbo ECourier**, which significantly boosted its logistics, technology infrastructure, and digital capabilities. The platform now integrates Alibaba's advanced e-commerce technology, logistics solutions, and AI-driven systems to streamline online shopping across the region.

ddlbd.com Unique:

- ✓ **Dhaka Delivers Ltd Mall:** Verified brands and authorized sellers
- ✓ **Express Delivery:** Fast shipping across major cities
- ✓ **Payment Options:** Cash on delivery, digital wallets, bank transfers
- ✓ **Dhaka Delivers Ltd Seller Center:** Empowers local entrepreneurs and SMEs to sell online

Key Facts:

- ✓ **Founded (Re):** 2024 (by ddlbd.com)
- ✓ **Acquired by: Gontobbo ECourier** (2023)
- ✓ **Headquarters:** Gulshan-2, Dhaka (operational centers in South Asia)
- ✓ **Active Countries:** Bangladesh, India, France and England
- ✓ **Monthly Active Users:** Over 5 million (as of recent estimates)

3.2 Vision

Dhaka Delivers Ltd vision reflects its ambition to lead the digital transformation of commerce in South Asia by creating a seamless and empowering online shopping ecosystem.

"To make it easy to do business anywhere in the era of the digital economy by empowering businesses and consumers through technology."

□ Key Aspects of Dhaka Delivers Ltd Vision:

- ✓ **Empowerment Through Technology**
  Enable local entrepreneurs and SMEs to grow by giving them access to powerful digital tools and a broad customer base.

- ✓ **Inclusive Digital Economy**
  Bridge the urban-rural divide by making products and services accessible to all parts of the region, especially underserved communities

- ✓ **Customer-Centric Platform**
  Deliver an easy, fast, and secure shopping experience that builds long-term trust.

- ✓ **Market Leadership in South Asia**
  Become the most trusted and preferred e-commerce platform in Bangladesh, India, France, England

- ✓ **Innovation & Efficiency**
  Use AI, data science, and logistics technology to continuously improve seller and buyer experiences.

3.3 Mission

Dhaka Delivers Ltd's **mission** is centered around empowering communities, simplifying e-commerce, and driving digital transformation across South Asia.

Official Mission Statement (Paraphrased):

"To make it easy to do business anywhere in South Asia by building the region's most customer-focused, efficient, and inclusive digital marketplace."

This mission reflects both **Dhaka Delivers Ltd**'s's operational goals and its broader commitment to economic and technological development in emerging markets.

□ Key Elements of Dhaka Delivers Ltd's Mission:

- ✓ **Customer-Centric Approach**
  Provide a seamless online shopping experience with fast delivery, secure payment options, and responsive customer service.

- ✓ **Empowering Sellers and SMEs**
  Offer local entrepreneurs access to a wide customer base, training programs, and e-commerce tools through platforms like the **ddlbd.com stores** and **Seller Center**.

- ✓ **Driving Digital Inclusion**
  Bridge the digital gap in South Asia by making online shopping accessible even in rural areas through mobile-first platforms and localized logistics.

- ✓ **Efficiency and Innovation**
  Use data, AI, and logistics technology to improve operational efficiency and enhance the user experience.

- ✓ **Creating Impact at Scale**
  Aim to be a force for economic growth by supporting digital infrastructure, employment, and entrepreneurship.

3.4 Dhaka Delivers Ltd (dlbd.com) Services:

Dhaka Delivers Ltd offers a wide range of services aimed at delivering a seamless and user-friendly online shopping experience. These services cater to both **consumers** and **sellers**, supporting the entire e-commerce ecosystem. Here's a breakdown:

❖ Customer Services

➢ Wide Product Range

- ✓ Over 3k products across categories: electronics, fashion, beauty, groceries, home appliances, etc.

➢ Nationwide Delivery

- ✓ Delivers products across all 64 districts in Bangladesh, including rural areas.
- ✓ Offers multiple delivery options, including express and standard delivery

➢ Cash on Delivery (COD) & Digital Payment Options

- ✓ COD remains popular for customer convenience.
- ✓ Supports debit/credit cards, mobile banking (bKash, Nagad, Rocket)

➢ ddlbd.com App & Website

- ✓ Easy-to-navigate platforms offering real-time tracking, recommendations, exclusive discounts, and gasified features like Shake and Mission Games.

➢ Flash Sales & Campaigns

- ✓ Special events like **ddlbd.com Mall Fest, Brand Week**, etc., with heavy discounts, vouchers, and free shipping.

➢ ddlbd.com Mall

- ✓ Premium service with 100% authentic products from trusted brands, faster delivery, and easy return policies.

➢ Customer Care & Returns

- ✓ 24/7 customer service via live chat.
- ✓ Easy 7-14 day return and refund policies, depending on product type.

❖ Seller Services

➢ ddlbd.com Seller Center

- ✓ A comprehensive dashboard to manage orders, inventory, and track performance.

- **Seller Training Program (Dhaka Delivers Fresh)**
  - ✓ Free training to help sellers learn e-commerce essentials like listing, marketing, and fulfillment.
- **Logistics Support (DEX)**
  - ✓ ddlbd.com Express (DEX) handles last-mile delivery, warehousing, and reverse logistics.
- **Marketing Tools**
  - ✓ Sponsored Ads, campaigns, and seller vouchers to boost product visibility
- **Performance Analytics**
  - ✓ Insights and dashboards to track sales, customer feedback, and conversion rates.
- **Seller Financing**
  - ✓ Support for working capital through various financial partnerships (e.g., digital lending).

❖ **<u>Tech & Logistics Services</u>**

- **Ddlbd.com Express (DEX)**
  - ✓ In-house logistics arm ensuring faster and more reliable delivery services.
- **Warehousing & Fulfillment (Fulfilled by ddlbd)**
  - ✓ Optional warehousing service where ddlbd stores, packs, and ships products on behalf of sellers.
- **Live Tracking**
  - ✓ Real-time order tracking for customers.

Chapter -04

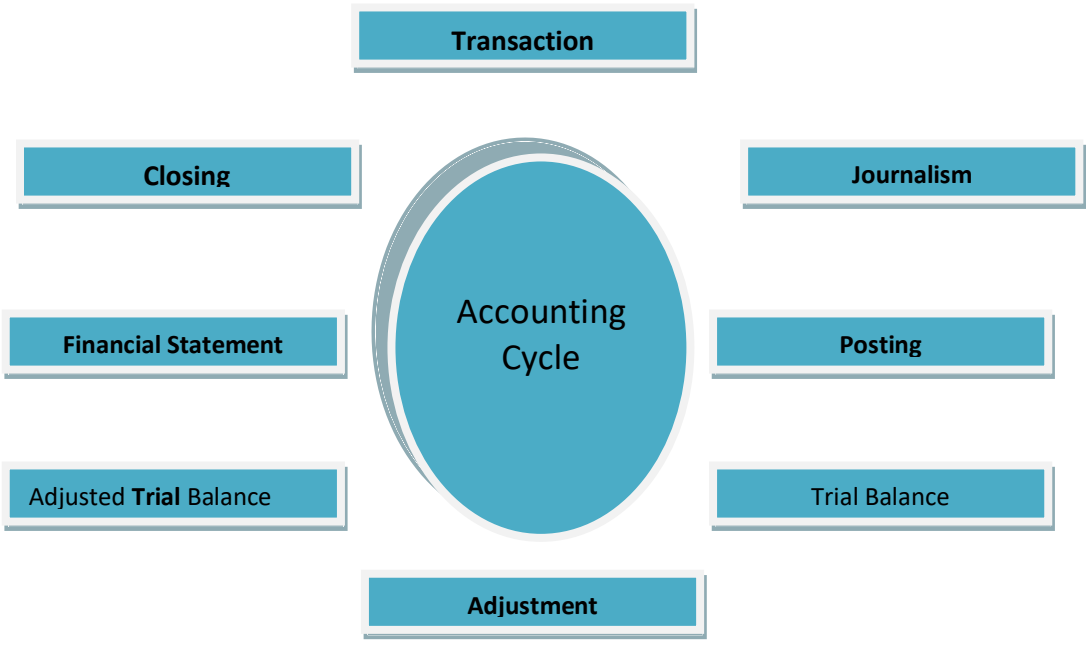
Analysis of Accounting and Auditing Maintaining Process system in

Dhaka Delivers Ltd (ddlbd.com)

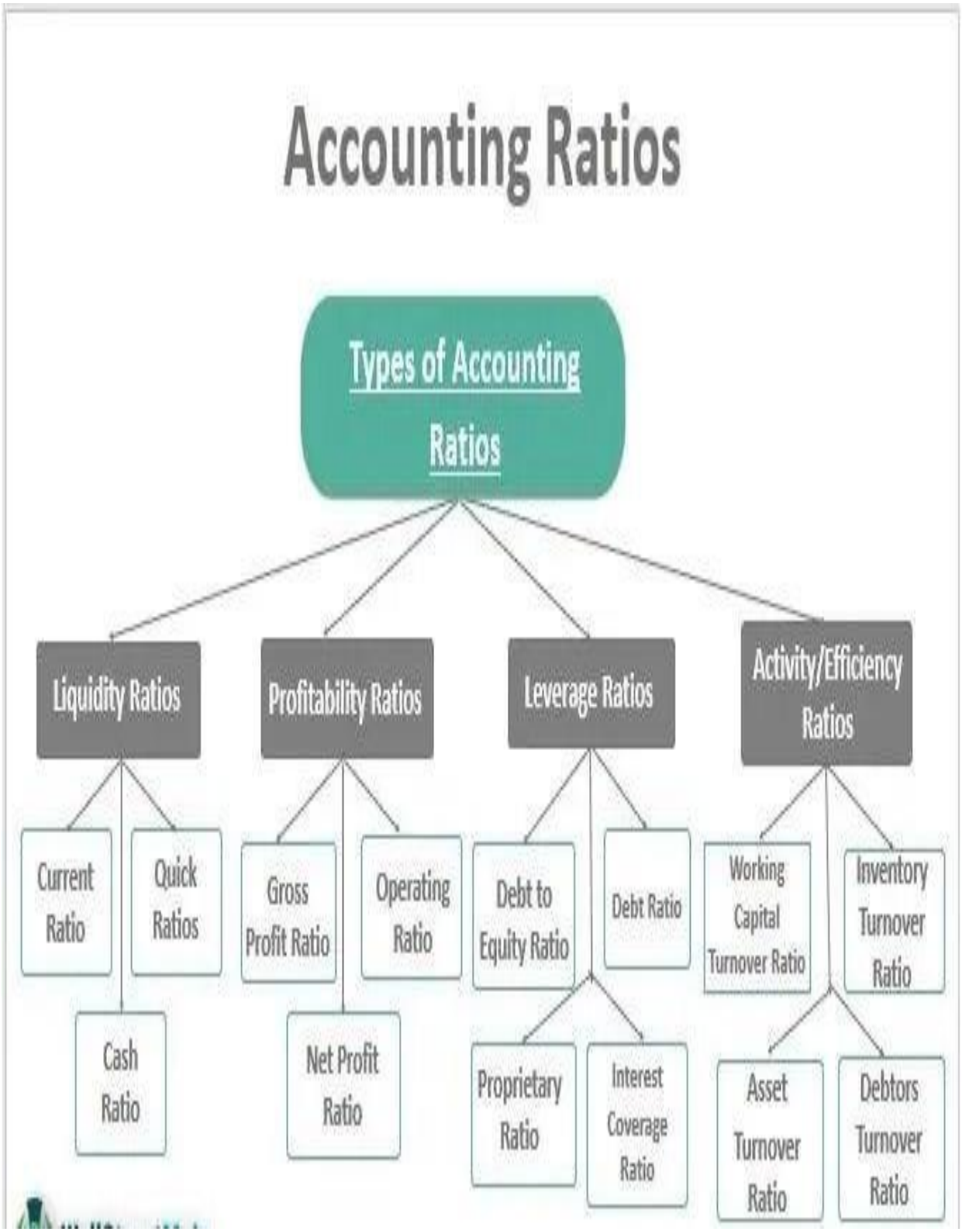
4.1 Accounting system of Dhaka Delivers Ltd (ddlbd.com)

The essential characteristics of accounting are identification, measurement, and communication of financial information about economic entities to interested parties. Accounting is an information system that provides information regarding debt outstanding, sales increasing or decreasing, cash, asset, profit or loss, and so forth. An efficient accounting system is beneficial for every enterprise. Financial accounting is the process that culminates in the preparation of financial report on the enterprise as a whole for the use by both internal and external parties. Users of those financial reports include investors, creditors, managers, unions and governments agencies. However, managerial accounting is the process of identifying, measuring analyzing, and communicating financial information needed by management plan, evaluate and control an organization's operations.

A standard accounting cycle-



A standard accounting Ratios



4.2 Accounting Procedures

In the book, Accounting Principles (9th Edition) written by Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, the definition of accounting system is given as, "The accounting information system collects and processes transaction data and communicates financial information to decision-makers. It includes each of the steps in the accounting cycle. It also includes the documents that provide evidence of the transactions and the records, trial balances, worksheets, and financial statements that result. An accounting system may be either manual or computerized." The accounting system of Dhaka delivers Ltd has two major parts. The first one consists of manual works which include collecting, processing original or primary transaction data, classifying them, and maintaining those for future reference. And the second part is computerized which includes recording actual transactional data, analyzing, summarizing, interpreting, and presenting accurate information for decision making.

The accounting procedures used today are based on those developed in the late 15th century by an Italian monk, Brother Luca Pacioli. He defined the three main accounting elements as assets, liabilities, and owners' equity. Assets are things of value owned by a firm. They may be tangible, such as cash, equipment, and buildings, or intangible, such as a patent or trademarked name. Liabilities—also called debts—are what a firm owes to its creditors. Owners' equity is the total amount of investment in the firm.

minus.any liabilities. Another term forowners' equity isnet worth.

The relationship among these three elements is expressed in the accounting equation:

Assets = Liabilities+ Owners' equity

The accounting equation must always be in balance (that is, the total of the elements on one side of the equals sign must equal the total on the other side).

Following Accounting Procedures are followed by Summit Communications Limited (SCL) Mainly:

SL No	Accounting Procedure
1	Identifying and Analyzing Transactions.
2	Recording in the Journals.
3	Posting to the Ledger.
4	Unadjusted Trial Balance.
5	Adjusting Entries.
6	Adjusted Trial Balance.
7	Financial Statements.
8	Closing Entries.
9	Post-Closing Trial Balance
10	Reversing Entries: Optional step at the beginning of the new accounting period

4.3 Yearly accounts, Voucher creation and Financial Documents

Dhaka Delivers Ltd maintains its accounting cycle yearly. Here, the financial accounting year of Dhaka Delivers starts from July and ends in June of every calendar year. All transactions are categorized into five broad accounting heads. These are as followed:

- ✓ **Assets,**
- ✓ **Liabilities,**
- ✓ **Equity,**
- ✓ **Revenues,**
- ✓ **and Expenses**.

There are many general ledgers under these five broad accounting heads. For better analyzing, summarizing, and decision making, Dhaka Delivers Ltd divides those general ledgers even more sub-division. Dhaka Delivers Ltd calls this division of general ledgers as Sub-ledgers. According to the nature of the transaction, vouchers are created under different sub-ledgers. Thus, original transaction data are collected and classified. Then, Vouchers are kept in different files according to their transaction category. Original transaction data, vouchers, and supporting documents are stored in files, which are named and numbered according to different sub-ledgers. Thus, all transaction data of an accounting year are categorically kept in many different files. After the end of an accounting year, all transaction data, original vouchers, and supporting documents are kept aside for future reference and new files are installed for keeping data of the new financial year.

Voucher creation is the first step in recording transactions. Every voucher is created by one executive of the accounting department. Then those are checked by another executive of the department. Then finally, the manager of the accounts department is liable for approving those vouchers. Vouchers are signed with every involving people and are attached to supporting document. Then they are kept in different files, according to their sub-ledger, for future reference. All financial transaction data, original vouchers, and supporting documents of a financial year will be kept safe for at least the next five years. After five years, these will be disposed of under the direct supervision of higher and responsible authority of the Accounts and Finance Department. A descriptive list of disposed of documents will be prepared and kept for reference.

4.4 Broad Accounts Heads, Ledgers and Sub-Ledgers

Dhaka Delivers Ltd divides all of its accounts into four steps. The first broad accounts heads which are-

- ✓ **Assets,**
- ✓ **Liabilities,**
- ✓ **Owner's Equity,**
- ✓ **Revenues**
- ✓ **and Expenses,**

are categorized as Nature of Account. Then, each Nature of Accounts is divided into broad divisions as Position of Accounts. Current Assets and Fixed Assets are two broad divisions of Assets. In the same way, Revenues from Software Sales, Revenues from Software Services, and Revenues from Other Sources are a broad division of Revenues, which are categorized as Position of Accounts.

Then, each account head of the Position of Accounts is divided into many General Ledgers. For example, Cash and Equivalents, Bank Balance, Receivables from Debtors, Security Deposits, Account Receivable, Account Receivable, Account Receivable SBO, are general ledgers under Current Assets Position.

In the final division of accounts, there are sub-ledges under general ledgers. As for example, there are many sub-ledgers under the general ledger Accounts Receivable SBO. Here, different sub-ledger is created for each customer of SBO. SBO is one of the revenue-generating software services. Transactions with a customer of SBO are recorded in a sub-ledger which is named after the particular customer. This additional division of general ledger allows the company to get informed and control to the utmost point. For mentioning, sub-ledgers can show exact transaction history with a particular customer, expense history at a particular time, like car fuel, and many more.

These divisions of accounts allow the company to getting information in a more focused view. If the company wants to control or to implement corrective measures, this division of accounts enables the company for being more judgmental.

4.5 Concept of Auditing

The concept of **auditing on Dhaka Delivers Ltd** is involves a systematic examination of various processes, records, and systems to ensure compliance, accuracy, and efficiency. Auditing in this context can apply to multiple areas, including financial transactions, seller performance, product listings, logistics, customer service, and platform compliance.

Here's a breakdown of what **auditing on Dhaka Delivers Ltd** might cover:

- ✓ **Seller Performance Audit**
  - ✓ **Purpose**: To ensure sellers are maintaining quality standards.
  - ✓ **Metrics Audited**: Order cancellation rate, late shipment rate, customer ratings, return/refund handling.
  - ✓ **Outcome**: Poor performers may face penalties or delisting.
- ✓ **Product Listing Audit**
  - ✓ **Purpose**: To ensure product data is accurate and compliant with **Dhaka Delivers Ltd** policies.
    Areas Audited:
  - ✓ Product titles and descriptions
  - ✓ Price accuracy
  - ✓ Image quality and authenticity
  - ✓ Compliance with prohibited items policy
- ✓ **Financial Audit**
  - ✓ **Purpose**: To validate financial transactions between buyers, sellers, and **Dhaka Delivers Ltd**.
    Includes:
  - ✓ Seller payout records
  - ✓ Commission and fee deductions
  - ✓ Refunds and charge backs
  - ✓ **Goal**: Ensure transparency and prevent fraud.
- ✓ **Logistics and Fulfillment Audit**
  - ✓ **Purpose**: To evaluate the effectiveness of the delivery and return process.
    Checks:
  - ✓ On-time delivery performance
  - ✓ Order packaging standards
  - ✓ Return handling and refund timelines
- ✓ **Customer Service Audit**
  - ✓ **Purpose**: To review the quality of support provided by sellers or the platform.
    Methods:
  - ✓ Call recordings review
  - ✓ Chat interactions
  - ✓ Response time and issue resolution rate
- ✓ **Compliance Audit**
  - ✓ **Purpose**: To ensure sellers and operations follow local laws and **Dhaka Delivers Ltd** policies.

- **Examples**:
  - ✓ Tax documentation
  - ✓ Brand authorization for branded products

4.6 Defined Auditing

Auditing on 'Dhaka Delivers Ltd' refers to the systematic process of reviewing, evaluating, and verifying the operations, transactions, and activities conducted on the **Dhaka Delivers Ltd** e-commerce platform to ensure accuracy, compliance with policies, and overall platform integrity.

In simpler terms:

It means checking how well sellers, products, finances, deliveries, and customer services on **Dhaka Delivers Ltd** are being managed—making sure everything is fair, accurate, and follows the rules.

Purpose of Auditing on **Dhaka Delivers Ltd**:

- ✓ To **maintain trust** between buyers, sellers, and the platform.
- ✓ To **detect and prevent fraud**, fake listings, or policy violations.
- ✓ To **ensure quality service** and fair business practices.
- ✓ To help **improve operations** and identify weak points in the system.

4.7 Concept of Internal Audit

Internal audit on "Dhaka Delivers Ltd" refers to the independent, objective evaluation of the platform's internal operations, systems, and controls to ensure that **Dhaka Delivers Ltd** 's processes are efficient, compliant with policies, and aligned with strategic goals.

Key Aspects of Internal Audit on **Dhaka Delivers Ltd**:

- ✓ **Scope:**
  - ✓ Internal audits typically cover seller management, payment processes, data security, logistics, inventory handling, customer service, and policy compliance.
- ✓ **Objectives:**
  - ✓ Identify inefficiencies, errors, or fraud within the organization.
  - ✓ Ensure internal controls are working effectively.
  - ✓ Recommend improvements for operational and financial processes.
  - ✓ Ensure adherence to **ddlbd.com's**'s internal policies and applicable laws.
- ✓ **Activities:**
  - ✓ Reviewing seller on boarding procedures.
  - ✓ Verifying financial transactions and seller payouts.
  - ✓ Auditing delivery timelines and return/refund handling.
  - ✓ Evaluating risk management strategies.
- ✓ **Performed By:**
  - ✓ An internal audit team within **Dhaka Delivers Ltd** or its parent company (like Alibaba Group), operating independently from daily business functions.

4.8 Defined of Internal Auditing

Internal auditing on "Dhaka Delivers Ltd" is the process of independently evaluating the platform's internal systems, processes, and controls to ensure efficiency, accuracy, compliance with company policies, and the prevention of fraud or errors within the organization.

- ✓ **In simple terms:**

It means checking and analyzing **Dhaka Delivers Ltd**'s internal operations—like payments, deliveries, seller activities, and data security—to make sure everything runs smoothly, follows the rules, and supports business goals.

- ✓ **Purpose:**
  - ✓ To improve internal controls and operational efficiency
  - ✓ To detect and prevent fraud, waste, or misuse of resources
  - ✓ To ensure compliance with laws, regulations, and internal policies

4.9 Internal Audit Activities

Internal audit activities on **Dhaka Delivers Ltd**'s focus on evaluating and improving the platform's internal processes to ensure efficiency, compliance, and risk management. These activities cover multiple departments and operational areas.

Key Internal Audit Activities on Dhaka Delivers Ltd:

- ✓ **Seller Management Audit**
  - ✓ Reviewing seller registration and verification processes
  - ✓ Checking seller performance metrics (e.g., order fulfillment, customer complaints)
  - ✓ Ensuring sellers follow **ddlbd.com's**'s product listing and quality guidelines

- ✓ **Financial Audit**
  - ✓ Verifying accuracy of transactions, commissions, and seller payouts
  - ✓ Checking refund, return, and discount processing
  - ✓ Reviewing cash flow and financial recordkeeping for internal accuracy

- ✓ **Logistics and Fulfillment Audit**
  - ✓ Auditing warehouse operations and inventory control
  - ✓ Checking delivery timelines and courier performance
  - ✓ Reviewing order packaging and dispatch procedures

- ✓ **Data & System Security Audit**
  - ✓ Reviewing access controls and user data protection measures
  - ✓ Ensuring compliance with privacy regulations (e.g., GDPR)
  - ✓ Monitoring cyber security protocols and IT infrastructure
- ✓ **Customer Service Quality Audit**
  - ✓ Evaluating response times and resolution rates
  - ✓ Reviewing customer complaints and support interactions
  - ✓ Checking adherence to customer service guidelines

- ✓ **Compliance and Policy Audit**
    - ✓ Ensuring adherence to internal policies and legal regulations
    - ✓ Auditing product listings for restricted/prohibited items
    - ✓ Reviewing compliance with tax, import/export, and consumer laws

- ✓ **Risk Assessment & Management**
    - ✓ Identifying operational, reputational, and financial risks
    - ✓ Evaluating how effectively risks are being monitored and mitigated
    - ✓ Recommending risk control strategies

- ✓ **Outcome of These Activities:**
    - ✓ Identifying gaps or weaknesses in operations
    - ✓ Recommending process improvements
    - ✓ Strengthening control systems
    - ✓ Enhancing platform reliability and user trust

4.10 Internal Audit Process

The **internal audit process on "Dhaka Delivers Ltd"** involves a structured set of steps to evaluate the effectiveness of internal controls, identify risks, and recommend improvements across different operational areas such as finance, logistics, seller management, and customer service.

Steps in the Internal Audit Process on Dhaka Delivers Ltd:

- ➢ Planning

  Objective: Define the scope, objectives, and timeline of the audit**.**

  Activities:

  - ✓ Identify key risk areas (e.g., fraud, policy violations, delays).
  - ✓ Set audit goals (e.g., review seller payouts, verify logistics efficiency).
  - ✓ Allocate audit team and resources.

- ➢ Risk Assessment

  - ✓ **Objective**: Identify and prioritize risks within **Dhaka Delivers Ltd**'s operations.

    Activities:
  - ✓ Analyze past audit reports, complaints, and operational data.
  - ✓ Rank high-risk areas (e.g., financial discrepancies, non-compliant sellers)

- **Fieldwork (Data Collection & Testing)**
  - ✓ **Objective**: Gather evidence and evaluate internal processes.

    Activities:
  - ✓ Review financial records, transaction logs, and seller activities.
  - ✓ Inspect warehouse and delivery operations.
  - ✓ Interview staff and management.
  - ✓ Test internal controls and data accuracy.
- **Evaluation & Analysis**
  - ✓ **Objective:** Analyze findings to assess compliance and effectiveness.

    Activities:
  - ✓ Compare results against policies, benchmarks, and regulations.
  - ✓ Identify weaknesses, inefficiencies, or violations.
- **Reporting**
  - ✓ **Objective:** Document audit findings and provide actionable recommendations.

    Activities:
  - ✓ Prepare an internal audit report with observations, risks, and improvement suggestions.
  - ✓ Share the report with relevant department heads and management.
- **Follow-Up**
  - ✓ Objective: Ensure corrective actions are implemented.

    Activities:
  - ✓ Monitor progress on recommendations.
  - ✓ Conduct re-audits or reviews if needed.
- **Purpose of the Process:**

To ensure **Dhaka Delivers Ltd**'s operations are:

- ✓ Efficient and cost-effective
- ✓ Compliant with internal policies and external regulations
- ✓ Transparent, secure, and trustworthy for users and partners

4.11 Audit Evidence

Audit evidence on **Dhaka Delivers Ltd** refers to the information and documentation that internal auditors collect to support their findings and conclusions during the audit process. This evidence helps verify whether **ddlbd.com's** operations, transactions, and internal controls are functioning as intended and in compliance with policies and regulations.

Types of Audit Evidence on "Dhaka Delivers Ltd":

➢ Documentary Evidence

- **Examples**:
  - ✓ Invoices, receipts, and payment records
  - ✓ Order summaries and seller payout reports
  - ✓ Inventory records and warehouse logs
  - ✓ Contracts with sellers and logistics partners

➢ Digital/System Data

- **Examples**:
  - ✓ Backend system logs (e.g., transaction timestamps, user activity)
  - ✓ Seller performance dashboards
  - ✓ Order tracking data from logistics systems
  - ✓ Return/refund case histories in the system

➢ Analytical Evidence

- **Examples**:
  - ✓ Trend analysis (e.g., spikes in returns or cancellations)
  - ✓ Ratio analysis (e.g., order-to-return ratio, delivery success rates)
  - ✓ Exception reports (e.g., transactions flagged for fraud)

➢ Physical Evidence

- **Examples**:
  - ✓ Observations of warehouse operations
  - ✓ Product inspections for quality control
  - ✓ Photos or videos of damaged or misrepresented goods

➢ Testimonial Evidence

- **Examples**:
  - ✓ Interviews with **ddlbd.com** staff, sellers, or customers
  - ✓ Written statements from customer service or logistics teams

➢ Purpose of Audit Evidence on ddlbd.com's:

- ✓ To **support audit findings** with facts
- ✓ To **verify the accuracy and completeness** of records
- ✓ To **identify discrepancies or violations**
- ✓ To **recommend improvements** with confidence

Chapter – 05
Findings

5.1 Detailed Findings on Dhaka Delivers Ltd

- **Product Availability and Variety**
  - Ddlbd.com offers **thousand of products** across all major categories including:
    - ✓ Electronics (mobiles, laptops, gadgets)
    - ✓ Fashion (clothing, shoes, accessories)
    - ✓ Home & Living (furniture, kitchen items)
    - ✓ Groceries and Health
    - ✓ Beauty and Personal Care
    - ✓ Both **local and international** sellers list their products.
    - ✓ **Imported items** often come from China and may have longer delivery times (7–25 days).
    - ✓ **Finding**: Excellent variety, but product quality can vary drastically based on the seller.
- **Seller Types**
  - **Ddlbd.com Mall Sellers**:
    - ✓ Verified brands and official stores.
    - ✓ 100% authentic products.
    - ✓ Consistent return policies and faster delivery.
- **Marketplace Sellers**:
    - ✓ Independent or third-party sellers.
    - ✓ Greater chance of counterfeit or low-quality items.
    - ✓ Review-checking is essential
    - ✓ **Finding**: ddlbd.comMall is highly reliable; Marketplace sellers require scrutiny.
- **Customer Reviews & Ratings**
  - ✓ Most product listings include **ratings, reviews, and customer photos**.
  - ✓ Reviews are often **honest and detailed**, helping buyers assess real product quality.
  - ✓ **High-rated products** (4 stars and above) are typically safe choices
  - ✓ **Finding**: Reviews are one of the most powerful tools on **ddlbd.com** for making safe purchases.
- **Payment & Checkout**
  - ✓ Supports **Cash on Delivery (COD)**, which builds trust with new buyers.
  - ✓ Other options: Debit/Credit Card, **ddlbd.com** Wallet, , bKash (Bangladesh), etc.
  - ✓ Frequent **voucher codes** and **bank discounts** during sales.
  - ✓ **Finding**: Flexible and safe payment system, especially with COD and verified payment gateways.
- **Delivery & Shipping**
  - ✓ **Local shipping**: Typically 2–5 business days.
  - ✓ **International shipping**: Can take up to 2–3 weeks.
  - ✓ Some sellers offer **free shipping** or discounted delivery during sales.
  - ✓ **Tracking** available through the app.
  - ✓ **Finding**: Reliable delivery for local products; delays possible for imports.
- **Returns, Refunds, and Disputes**
  - ✓ **Return policy** ranges from **7–14 days,** depending on seller and item.
  - ✓ **Ddlbd.comMall** has faster, more consistent return processes.

- **Ddlbd.com App Features**

  - ✓ Regular **Flash Sales**, **Shake Shake games**, **Collectible Vouchers**, and **Spin to Win**.
  - ✓ In-app **Live Streams** during mega sales.
  - ✓ **Wishlist, Cart Saving, and Price Alerts** improve shopping experience.
  - ✓ **Finding**: Engaging app that enhances shopping with interactive and gamified features.

- **Customer Experience**

❖ **Satisfied users** highlight ease of access, good discounts, and wide selection.
❖ **Complaints** usually involve:
  - ✓ Wrong or damaged items
  - ✓ Slow refunds
  - ✓ Unresponsive marketplace sellers
  - ✓ Delivery delays for international product
  - ✓ **Finding**: Overall satisfaction is high for **ddlbd.com** Mall and COD purchases, but quality varies on third-party listings.

Chapter – 06
Recommendations and Conclusion

6.1 Recommendations

Ddlbd.com offers a huge range, but some product categories are more popular and trusted:

- **Electronics & Mobiles**
  - ✓ **Smart phones**: Look for top brands like **Samsung**, **Xiaomi**, **Infinix**, and **Realme**. Buy from **ddlbd.com Mall** or official stores to ensure authenticity.
  - ✓ **Accessories**: Power banks, Bluetooth earbuds, chargers (Baseus, Joyroom are reliable).
  - ✓ **Laptops**: Dell, HP, Lenovo—only buy from certified sellers.

- **Fashion**
  - ✓ **Men's and Women's Clothing**: Brands like **Outfitters**, **Sapphire**, **Bonanza Satrangi**, and **Ideas by Gul Ahmed**.
  - ✓ **Footwear**: **Bata**, **Servis**, and **Ndure** have official stores.

- **Home & Living**
  - ✓ Kitchen tools, decor, organizers. Good for **affordable, imported items**.
  - ✓ Look for **ddlbd.com Choice** or **high ratings** to ensure quality.

- **Baby & Toys**
  - ✓ Brands like **Pampers**, **Johnson's**, and **Fisher Price** are available.
  - ✓ Always check **expiry dates** on diapers, creams, and food items.

6.2 Safety Tips to Avoid Scams

- ✓ **Buy from "ddlbd.com"**: These are certified sellers with 100% genuine products.
- ✓ **Check Seller Ratings & Reviews**: Only buy if the seller has at least **90%+ positive ratings** and **hundreds of orders**.
- ✓ **Avoid "Too Good to Be True" Deals**: Super-low prices on expensive items are usually fake or refurbished.
- ✓ **Use ddlbd.com Wallet or Cash on Delivery (COD)**: Safer payment options.

6.3 Use Filters Wisely

- **Filter by:**
  - ✓ **ddlbd**.com " to find genuine products.
  - ✓ **Cash on Delivery**" for safer payment.
  - ✓ **Customer Ratings: Above**" for quality.
  - ✓ **Ships from Local**" if you want faster delivery.

6.4 Pro Tips

- ✓ Add items to **Wishlist** during sale season, then buy when discounted.
- ✓ Read **customer Q&A and image reviews** for real insights.
- ✓ Always **check delivery times**, especially for imported items.

6.5 Final Recommendation

"Dhaka Delivers Ltd" is an excellent platform **if you shop smartly**. Stick to **ddlbd.com**, read **product reviews**, verify **seller ratings**, and always use **secure payment options**. Take advantage of **sales and vouchers** to maximize savings, and don't hesitate to use their **return policy** if needed.

With proper precautions, **ddlbd.com** can become your go-to destination for **convenient, affordable, and wide-ranging online shopping**.

6.6 Conclusion

"Dhaka Delivers Ltd" has established itself as one of the largest and most accessible e-commerce platforms in South Asia, especially in countries like England, Bangladesh, France. It offers a wide variety of products—from electronics and fashion to groceries and home essentials—all in one place. But like any online marketplace, smart shopping is key to a safe and satisfying experience. **Huge Product Variety**: From international electronics to local fashion brands.**Ddlbd.com Mall**: Trusted source for 100% genuine products and official stores. **Regular Mega Sales**: Opportunities to save big during 11.11, 12.12, Ramadan, and Black Friday. **Cash on Delivery (COD)** and **Easy Returns**: Safe and flexible buying process. **Mobile App Features**: Flash sales, games, and voucher offers to enhance the shopping experience. **Fake or Low-Quality Sellers**: Exist in the marketplace section (non- **Ddlbd.com** Mall). **Inconsistent Delivery Times**: Especially for international or low-rated sellers. **Occasional Return/Refund Delays**: Though rare, they can be frustrating. **Customer Service**: Can be slow or generic in certain situations

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