

# **Internship Report On**

## **Application of Management Information Systems in Sales Audit and Client Data Validation: A Case Study of A.H Khan & Co. Ltd.**

**Submitted by:**  
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Program: Bachelor of Business Administration (BBA)  
Major: Management Information Systems (MIS)

**Submitted to:**  
Department of Business Administration  
Faculty of Business  
**Sonargaon University (SU)**

Submitted for the partial fulfillment of the degree of  
Bachelor of Business Administration

**Sonargaon University (SU)**



147/1 Green Road, Panthapath, Tejgaon, Dhaka

**Date of Submission: 2<sup>nd</sup> MAY 2026**

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Bachelor of Business Administration

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147/1 Green Road, Panthapath, Tejgaon, Dhaka



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## Letter of Transmittal

To,  
Md. Fajle Rabbi  
Lecturer  
Department of Business Administration  
Sonargaon University (SU)

Subject: Submission of Internship Report on "Application of Management Information Systems in Sales Audit and Client Data Validation: A Case Study of A.H Khan & Co. Ltd."

Dear Sir,

With due respect and humble submission, I would like to inform you that I have successfully completed my internship report as a mandatory requirement for the Bachelor of Business Administration (BBA) program. It is a great pleasure for me to present this report titled "Application of Management Information Systems in Sales Audit and Client Data Validation: A Case Study of A.H Khan & Co. Ltd."

In this report, I have documented how information systems principles — drawn from my MIS coursework — were applied in my role as a Sales Auditor at A.H Khan & Co. Ltd. My work focused on auditing sales records and validating client information for one of the company's logistics support clients, allowing me to directly observe how data management, information flows, and system-supported decision-making operate in a real logistics environment.

I have tried my best to make this report accurate, well-organized, and reflective of genuine learning. I sincerely hope it meets the academic standard expected and serves its intended purpose. I remain available to provide any additional clarification if required.

Regards,

Md. Imran Hossan Bhuiyan  
ID: BBA2201025050  
Department of Business Administration  
Sonargaon University (SU)

## **Letter of Authorization**

I, Md. Fajle Rabbi, Lecturer, Department of Business Administration, Sonargaon University (SU), hereby certify that the report titled "Application of Management Information Systems in Sales Audit and Client Data Validation: A Case Study of A.H Khan & Co. Ltd." has been prepared by Md. Imran Hossan Bhuiyan, ID: BBA2201025050, and submitted as a partial requirement for the degree of Bachelor of Business Administration (BBA) with a major in Management Information Systems (MIS). To the best of my knowledge, this work has been conducted by the student himself. Any opinion or suggestion made in this study is entirely that of the author.

The report is an original work prepared as a partial requirement of the BBA degree.

Md. Fajle Rabbi  
Lecturer  
Department of Business Administration  
Sonargaon University (SU)

## **Student's Declaration**

I, Md. Imran Hossan Bhuiyan, a student of Bachelor of Business Administration (BBA), ID: BBA2201025050, from Sonargaon University (SU), hereby solemnly declare that the report titled "Application of Management Information Systems in Sales Audit and Client Data Validation: A Case Study of A.H Khan & Co. Ltd." has been authentically prepared by me under the supervision of Md. Fajle Rabbi, Lecturer, Department of Business Administration, Sonargaon University.

I have not breached any copyright act intentionally. I further declare that this report has not been submitted anywhere else for the purpose of awarding any degree, diploma, or certificate.

Sincerely Yours,

Md. Imran Hossan Bhuiyan

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Semester: Spring-2026

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## Acknowledgement

First and foremost, I would like to express my sincere gratitude to my academic supervisor, Md. Fajle Rabbi, Lecturer, Department of Business Administration, Sonargaon University (SU), for his invaluable guidance and encouragement throughout the preparation of this report. His expertise in Management Information Systems provided me with critical direction in framing my practical internship experience within the theoretical framework of MIS.

I also extend my sincere appreciation to all faculty members of the Department of Business Administration at Sonargaon University for their dedicated teaching and for building the academic foundation that made this internship experience meaningful.

My heartfelt thanks go to A.H Khan & Co. Ltd. for welcoming me into their organization and providing the opportunity to apply my academic knowledge in a real corporate setting. I am especially grateful to the management and team members of the Sales Audit division for their patience, mentorship, and willingness to share their professional knowledge with me throughout the internship period.

I am deeply thankful to my family, friends, and classmates for their constant motivation and moral support. Their encouragement was instrumental in helping me complete this work.

Above all, I express my heartfelt gratitude to Almighty Allah for granting me the strength, patience, and clarity of mind to complete this report successfully.

## Executive Summary

This report documents my internship experience at A.H Khan & Co. Ltd., a transport and logistics support company in Bangladesh. During the internship, I served as a Sales Auditor, responsible for auditing sales records and validating client information for one of the company's key logistics support clients. The report examines how Management Information Systems (MIS) principles were applied in practice across these audit functions.

The central theme of this study is the intersection of MIS and sales auditing — specifically how information systems tools, data management practices, and digital workflows support the accuracy, reliability, and integrity of sales and client data in a logistics context. The report explores the company's information infrastructure, the data flows involved in client validation, the audit methodologies employed, and the challenges of operating in an environment where digital and manual processes coexist.

Key findings indicate that MIS-driven approaches — including database-supported client verification, spreadsheet-based audit trails, and structured data reconciliation — significantly improve the reliability of sales records and reduce client information discrepancies. At the same time, the study identifies opportunities to further leverage information systems technology to automate validation workflows and strengthen audit reporting.

The report concludes with targeted recommendations for enhancing the information systems supporting sales audit functions, and reflects on the profound learning outcomes of applying MIS knowledge in a live organizational setting.

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## **Chapter One: Introduction**

## **1.1 Background of the Study**

In the twenty-first century, information has become the most valuable organizational asset. The capacity to collect, process, verify, and act upon data determines the competitive edge of businesses across every sector. For companies operating in transport and logistics support — where client relationships, contractual obligations, and service records must be continuously tracked — the quality and accuracy of information directly affects revenue, trust, and operational performance.

A.H Khan & Co. Ltd. is a transport and logistics support company operating in Bangladesh, providing specialized logistics services to corporate clients across various industries. Like all service-oriented companies, A.H Khan & Co. Ltd. depends heavily on the integrity of its client data and sales records. Errors in client information — such as incorrect contact details, mismatched contract terms, or unverified account statuses — can lead to billing disputes, service failures, and lost business relationships. Similarly, inaccuracies in sales records undermine management's ability to make sound commercial decisions.

It is in this context that the role of a Sales Auditor takes on direct relevance to Management Information Systems. A Sales Auditor at A.H Khan & Co. Ltd. is responsible for examining sales records, cross-verifying them against source documents and system entries, and validating the accuracy of client information maintained in the company's databases. Every step of this process — from data retrieval to discrepancy identification to report generation — is shaped by the information systems in use. Understanding how MIS principles govern these processes is therefore not merely an academic exercise; it is the practical reality of the job.

This report documents my internship experience as a Sales Auditor at A.H Khan & Co. Ltd. and examines how Management Information Systems were applied to support sales auditing and client data validation functions. It is framed through the lens of MIS because that is precisely the framework through which these business processes are best understood — as information flows, data quality challenges, system-supported decision-making, and the integration of technology with organizational operations.

## **1.2 Purpose and Significance**

The purpose of this study is to analyze how MIS tools and concepts were applied in a real organizational environment during the internship, specifically in the domain of sales auditing and client information validation within a logistics support company.

The significance of this study is twofold. Academically, it demonstrates that MIS is not an abstract discipline confined to IT departments — it is a practical framework that governs how organizations manage, audit, and derive value from information across all functions. For the logistics industry in Bangladesh, it highlights the critical importance of data quality management and the growing need for information systems that support accurate, real-time audit processes.

### **1.3 Objectives of the Study**

- To examine how information systems at A.H Khan & Co. Ltd. support sales audit and client data validation processes.
- To analyze the data management practices used in verifying and reconciling sales records.
- To identify how MIS principles — such as data quality, information flow, and system integration — manifest in the daily work of a Sales Auditor.
- To assess challenges in the current information systems environment and propose MIS-oriented improvements.
- To demonstrate the practical application of academic MIS knowledge in a corporate logistics support setting.

### **1.4 Methodology**

This study employs both qualitative and quantitative research approaches. Primary data were gathered through direct participation in sales audit activities, observation of information system workflows, and informal discussions with colleagues and supervisors. Secondary data were sourced from internal company reports, sales registers, client databases, system-generated records, and relevant academic literature on MIS and sales auditing.

Data analysis involved reviewing audit trails, performing data reconciliation between client records and sales system entries, and mapping information flows using process diagrams. The analytical framework draws on MIS theory — particularly data quality management, database systems, and decision support systems — to interpret the observed practices.

### **1.5 Scope and Limitations**

This report focuses on the sales audit and client information validation functions at A.H Khan & Co. Ltd., specifically in relation to one of the company's logistics support clients. Confidential client names, proprietary sales figures, and sensitive contract terms have been excluded in accordance with organizational data privacy policies.

Limitations include the relatively short internship duration, which restricted full exposure to complete audit cycles, and limited access to back-end system configurations. However, the practical observations and participatory experience provide a strong and authentic basis for the analysis and recommendations presented.

### **1.6 Structure of the Report**

This report is organized into eight chapters. Chapter One provides the introduction and contextual background. Chapter Two reviews the relevant academic literature on MIS, sales auditing, and data management. Chapter Three profiles A.H Khan & Co. Ltd. as an organization. Chapter Four details the application of MIS in the sales audit and client validation processes. Chapter Five presents analysis and findings. Chapter Six reflects on the internship experience. Chapter Seven offers recommendations and a conclusion, and Chapter Eight lists references.

## **Chapter Two: Literature Review**

## **2.1 Introduction**

This chapter reviews the academic and professional literature relevant to the study, covering Management Information Systems theory, sales audit practices, client data validation, information quality management, and the application of MIS in logistics environments. Together, these bodies of knowledge provide the conceptual framework through which the internship experience is analyzed.

## **2.2 Management Information Systems: Overview**

Management Information Systems (MIS) is the study of how organizations use information systems to collect, process, store, and communicate data in support of managerial decision-making. Laudon and Laudon (2022) define MIS as information systems that serve the management-level functions of an organization, providing summaries, exception reports, and routine analyses that help managers monitor and control business processes.

At its core, MIS is concerned with the quality and flow of information through organizational processes. Key theoretical constructs include data quality dimensions (accuracy, completeness, timeliness, consistency), information flows (how data moves between people, systems, and departments), and decision support (how processed information enables better managerial choices). These constructs are directly applicable to the work of a Sales Auditor, who is fundamentally concerned with verifying that information — about sales and clients — meets the quality standards required for reliable reporting and decision-making.

## **2.3 MIS in Sales Management and Auditing**

Sales management information systems are designed to track sales transactions, client accounts, revenue performance, and pipeline activities. O'Brien and Marakas (2011) describe sales force automation systems as tools that capture, organize, and analyze sales data to improve forecasting accuracy and sales team performance. From an audit perspective, these systems also serve as the primary record of truth against which sales claims are verified.

Sales auditing, as defined in the literature, is the process of systematically examining sales records, order documents, and client account data to verify accuracy, detect discrepancies, and ensure that revenue is correctly recorded and reported. When supported by robust MIS, this process becomes significantly more efficient and reliable. Systems that maintain detailed audit trails — timestamped logs of every data entry, modification, and retrieval — are particularly valuable in enabling auditors to trace the origin and evolution of any record.

## **2.4 Client Data Validation and Information Quality**

Client data validation is the process of verifying that information held about clients — including contact details, contract terms, service levels, and account history — is accurate, current, and consistent with source documents. In MIS literature, this falls within the domain of data quality

management, a field that has grown substantially in importance as organizations become more data-dependent.

Wang and Strong (1996) proposed the widely cited Data Quality Framework, which defines four categories of data quality: intrinsic (accuracy, objectivity), contextual (relevance, completeness, timeliness), representational (interpretability, consistency), and accessibility (accessibility, security). In a sales audit context, all four categories are relevant: data must be accurate, complete, timely, consistently formatted, and appropriately accessible to auditors.

Poor client data quality has well-documented organizational consequences. Redman (2016) estimates that poor data quality costs organizations an average of 15 to 25 percent of their operating revenue through rework, errors, and lost opportunities. For logistics companies managing complex client relationships and multi-layered service agreements, the financial stakes of inaccurate client records are particularly high.

## **2.5 Information Systems in Logistics and Transport**

The logistics sector has been one of the earliest adopters of information systems technology, driven by the need to coordinate complex, time-sensitive operations across multiple parties and geographic locations. Bowersox, Closs, and Cooper (2013) describe logistics information systems as the central nervous system of supply chain operations, enabling real-time visibility, coordination, and performance monitoring.

In transport and logistics support specifically, information systems manage client bookings, shipment tracking, billing, documentation, and compliance records. The accuracy of these systems is foundational to both service delivery and financial integrity. As a result, the audit of sales and client data in logistics is not merely a financial control exercise but a quality assurance mechanism for the entire service delivery chain.

## **2.6 Sales Audit Frameworks and MIS Integration**

A structured sales audit framework typically includes several phases: data collection (pulling records from sales systems and client databases), verification (cross-checking records against source documents), reconciliation (resolving discrepancies between system entries and actual transactions), reporting (compiling findings into actionable summaries), and follow-up (ensuring corrections are made and controls are strengthened).

MIS integration enhances each of these phases. Database management systems speed up data collection. Automated matching algorithms accelerate verification. Exception reporting tools flag discrepancies instantly. Dashboards enable real-time monitoring of sales metrics. Audit trail systems provide the historical record needed for reconciliation. The degree to which an organization has integrated MIS into its audit processes is therefore a strong indicator of the efficiency and reliability of its financial controls.

## **2.7 Data Accuracy, Integrity, and Reliability**

Data accuracy refers to the degree to which data correctly reflects the real-world events or entities it represents. Data integrity, a related concept, refers to the maintenance of data accuracy and consistency over its entire life cycle. Reliability, in an information systems context, refers to the consistency with which a system produces correct outputs given the same inputs.

These three properties are the principal concerns of a Sales Auditor working within an MIS framework. Every audit task — whether verifying a client's registered address, reconciling a sales invoice against a booking record, or confirming that a contract renewal was correctly updated in the system — is, at its essence, a test of data accuracy, integrity, and reliability. This is why MIS provides the most natural and complete theoretical framework for understanding sales audit work.

## **2.8 Challenges in MIS Adoption in Developing Economies**

Academic literature consistently identifies several challenges in MIS adoption in developing country contexts such as Bangladesh: limited IT infrastructure, insufficient training of personnel, resistance to transitioning from paper-based to digital systems, and fragmented data management practices. Islam and Ahmed (2018) note that many Bangladeshi firms operate with hybrid systems — partial digital adoption alongside persistent manual processes — which creates data integrity risks at the interfaces between the two.

These challenges are particularly relevant in small to mid-sized logistics support companies, where IT budgets are constrained and workforce digital literacy varies widely. Understanding these contextual realities is important for interpreting the MIS practices observed at A.H Khan & Co. Ltd. and for framing realistic improvement recommendations.

## **2.9 Conceptual Framework**

The conceptual framework for this study integrates three theoretical pillars. The first is MIS theory — specifically data quality management, information flow analysis, and decision support systems, drawn from Laudon and Laudon (2022) and O'Brien and Marakas (2011). The second is sales audit methodology, which provides the procedural structure for examining and validating sales and client data. The third is organizational information systems context, which situates these practices within the specific realities of a logistics support environment in Bangladesh.

Together, these three pillars provide a comprehensive framework for understanding how MIS enables, constrains, and shapes the work of a Sales Auditor — which is precisely the question this study seeks to answer.

## **2.10 Summary of Literature Findings**

The literature establishes that MIS is directly and fundamentally relevant to sales auditing and client data validation. Data quality management theory provides the conceptual tools for evaluating audit outcomes. Logistics information systems research highlights the sector-specific complexity of



managing client and transaction data. And the developing economy context grounds the analysis in the realistic constraints faced by companies like A.H Khan & Co. Ltd. This study contributes to the literature by providing a grounded, experience-based case study of these dynamics in a Bangladeshi logistics support firm.

## **Chapter Three: Profile of the Organization**

### 3.1 Introduction

A thorough understanding of the host organization is essential before analyzing the information systems and audit practices within it. This chapter presents a profile of A.H Khan & Co. Ltd., covering its history, mission, organizational structure, department functions, and the nature of its client relationships. This background provides the context necessary to appreciate the specific information system challenges and opportunities discussed in subsequent chapters.

### 3.2 History and Establishment

A.H Khan & Co. Ltd. is a privately owned transport and logistics support company established in Bangladesh. The company provides specialized logistics support services to corporate clients, acting as an intermediary between clients and the broader transport and freight ecosystem. Over the years, it has developed a reputation for reliable service management and client-focused operations, building long-term relationships with clients in manufacturing, trading, and other commercial sectors.

The company's growth has been driven by the rapid expansion of Bangladesh's trade and commercial activity, particularly the garment export sector and the broader import-export economy. As client demands have grown in complexity, A.H Khan & Co. Ltd. has progressively developed more structured operational and administrative systems to manage the increasing volume and diversity of its service portfolio.

### 3.3 Vision, Mission and Core Values

| Element            | Statement                                                                                                                                                       |
|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Vision</b>      | To be Bangladesh's most trusted transport and logistics support partner, delivering reliable service through professional integrity and operational excellence. |
| <b>Mission</b>     | To provide efficient, accurate, and client-focused logistics support services, underpinned by sound information management and a commitment to data integrity.  |
| <b>Core Values</b> | Integrity • Client Focus • Accuracy • Accountability • Teamwork • Continuous Improvement                                                                        |

### 3.4 Organizational Structure

A.H Khan & Co. Ltd. operates through a structured hierarchy with the Managing Director at the top, supported by functional managers overseeing key departments. The main departments include Operations, Finance and Accounts, Sales and Client Management, Audit, Information Technology, and Human Resources. The Audit function, within which I was embedded during my internship, works closely with the Sales and Client Management department to ensure the accuracy of all client-related records and sales transactions.

### **3.5 Department Functions**

The Operations Department manages the day-to-day execution of logistics support services, coordinating transport arrangements and service delivery for clients. The Finance and Accounts Department handles financial reporting, invoicing, and payment processing. The Sales and Client Management Department maintains client relationships, manages service agreements, and records all sales activities. The Audit Department — where the internship was conducted — is responsible for examining these records, validating client information, and ensuring the integrity of the data used for reporting and billing. The IT Department maintains the company's software systems and network infrastructure.

### **3.6 Key Services and Client Relationships**

A.H Khan & Co. Ltd. offers transport coordination, logistics documentation support, client account management, billing facilitation, and compliance assistance. A notable feature of the company's business model is its role as a logistics support intermediary — it manages service relationships on behalf of clients rather than operating its own fleet, meaning that accurate client information and precise sales records are especially critical, as they form the basis of all billing and service reporting. The Sales Auditor role exists precisely to maintain the integrity of these records, making it a function with direct operational and financial consequences.

## **Chapter Four: Application of MIS in Sales Audit and Client Data Validation**

## **4.1 Introduction**

This chapter is the analytical core of the report. It examines in detail how Management Information Systems were applied in the sales audit and client data validation processes at A.H Khan & Co. Ltd. It covers the company's information systems infrastructure, the audit process workflow, the client validation system, data flow patterns, the tools and technologies in use, and the overall impact of MIS on audit outcomes. Each section draws directly on observations and activities from the internship period.

## **4.2 Information Systems Infrastructure at A.H Khan & Co. Ltd.**

A.H Khan & Co. Ltd. operates a hybrid information systems environment that combines dedicated business software for core functions with spreadsheet-based tools for audit and reporting activities. The primary information systems include a client account management database, a sales transaction recording system, a billing and invoice module, and shared document repositories for storing contracts, correspondence, and compliance records.

These systems are interconnected to varying degrees. Client profiles maintained in the account management database serve as the reference point for sales records, meaning that any inaccuracy in the client database propagates through the sales recording system and ultimately into billing. This interdependency makes client data validation not just an administrative task but a fundamental input quality control mechanism for the entire information system. From an MIS perspective, this is a classic example of the garbage-in, garbage-out principle: the value of output information is directly determined by the quality of input data.

## **4.3 Sales Audit Process and MIS Support**

The sales audit process at A.H Khan & Co. Ltd. follows a structured cycle consisting of five stages, each supported by specific information system tools. In the planning stage, the audit scope is defined and relevant sales periods and client accounts are identified. The system's reporting module is used to generate sales summaries and flag accounts with recent activity or pending discrepancies.

In the data extraction stage, sales records for the relevant period are pulled from the sales transaction system and exported into Excel for detailed analysis. This step highlights one of the key MIS realities of the organization: while a dedicated system captures transactions, the audit analysis is performed outside that system using spreadsheet tools. This separation means that auditors must manually ensure consistency between system-exported data and the working files used for analysis — a process that introduces risk but also provides an independent verification layer.

The verification stage involves cross-checking each sales entry against its supporting documents: client service agreements, booking records, delivery confirmations, and invoice copies. This is where the bulk of the Sales Auditor's active work is performed — systematically confirming that every recorded sale corresponds to an actual, authorized, and correctly valued service delivery. During my internship, I performed this verification for a logistics support client's account, reviewing each

transaction line against the corresponding documentation and flagging any inconsistencies in a structured exception log.

The reconciliation stage resolves identified discrepancies by tracing them back to their source — whether a data entry error, a missing document, a system update not yet reflected in the sales record, or a genuine billing dispute. The reporting stage compiles findings into a structured audit report with findings categorized by type, severity, and recommended action.

## **4.4 Client Information Validation System**

Client information validation is the process of ensuring that all data held about a client in the organization's systems is accurate, complete, and consistent with verified source documents. At A.H Khan & Co. Ltd., client records include the client's legal name, contact persons, address, National ID or registration details, service agreement terms, billing preferences, and transaction history.

As a Sales Auditor, I was responsible for validating the client records associated with the assigned logistics support client. This involved comparing each field in the system record against the original client onboarding documents, contract copies, and correspondence on file. Where discrepancies were found — such as outdated contact information, inconsistencies in the recorded service terms, or unverified registration details — these were documented in a validation report and escalated to the Sales and Client Management team for correction.

From an MIS standpoint, this process illustrates the concept of master data management: the discipline of ensuring that the core reference data about key business entities (in this case, clients) is maintained to a high standard of accuracy and consistency. Poor master data quality in a client database is among the most consequential information system failures a service company can experience, because client data underpins billing, reporting, compliance, and relationship management simultaneously.

## **4.5 Data Flow in the Sales Audit Cycle**

Understanding the data flow in the sales audit cycle is important because it reveals where information quality risks are highest and where MIS intervention is most valuable. At A.H Khan & Co. Ltd., data enters the system at multiple points: when a new client is onboarded and their information is entered into the client database; when a service is booked and recorded in the sales system; when a delivery is confirmed and the transaction is updated; and when an invoice is generated and issued.

Each of these entry points represents a potential source of error. Data entered at the onboarding stage may be incomplete or unverified. Sales entries may contain coding errors or mismatched references. Updates may be delayed or applied inconsistently. Invoice generation may not correctly reflect system records if the billing module is not fully synchronized. The Sales Auditor's function is to traverse this entire data flow — moving backward from the final record to the original source event — and verify that information has been accurately maintained at every step. This is, in essence, the application of information systems auditing principles in a sales context.

## 4.6 Tools and Technologies Used

The primary tools used in the sales audit and client validation work were Microsoft Excel for data analysis and working paper preparation, the company's client management database for record retrieval and reference, a shared document repository (network drive) for accessing source documents, and structured report templates for documenting findings. Email communication was used to coordinate with the Sales and Client Management department when requesting documents or clarifying discrepancies.

Excel's role deserves particular attention from an MIS perspective. While it is not a dedicated audit management system, Excel provides powerful data analysis capabilities — including VLOOKUP and INDEX-MATCH functions for cross-referencing records, pivot tables for summarizing transaction data, and conditional formatting for highlighting exceptions. During the internship, I applied these tools extensively to manage and analyze audit data, which reinforced the practical value of spreadsheet proficiency as a core MIS competency.

## 4.7 Challenges in the Current Information System

Several information system challenges were observed during the internship. The most significant was the disconnection between the sales transaction system and the audit analysis environment — because audit work was performed in Excel rather than within the sales system itself, any changes made to the system after data extraction were not automatically reflected in the audit working files. This created a version control problem that required manual reconciliation at the end of each audit cycle.

A second challenge was the inconsistency of data entry practices across different staff members who input records into the sales system. Variations in how client names were formatted, how service codes were applied, and how transaction dates were recorded created matching difficulties during the verification stage. This is a classic MIS problem related to the absence of enforced data entry standards and input validation rules within the system.

A third challenge was the limited use of system-generated audit trails. While the sales system did maintain logs of transaction entries, these logs were not readily accessible or user-friendly for audit purposes, requiring auditors to rely on document-based evidence rather than system-level tracking.

## 4.8 Impact of MIS on Sales Audit Outcomes

Despite these challenges, the MIS environment at A.H Khan & Co. Ltd. meaningfully supports the sales audit function. The availability of a centralized client database — even with its data quality imperfections — provides a single reference point for all client validation work, which is far more efficient than managing client information across disparate paper files. The sales transaction system's export capability enables auditors to work with structured, sortable data rather than manually reviewing handwritten ledgers. And the structured reporting templates ensure that findings are communicated consistently and actionably to management.

The net effect is that MIS-supported audit processes at A.H Khan & Co. Ltd. are significantly faster and more systematic than fully manual alternatives would be. The opportunity, as discussed in Chapter Seven, lies in deepening this MIS integration to eliminate the current gaps between the sales system and the audit environment.



## **Chapter Five: Analysis and Findings**

## **5.1 Introduction**

This chapter presents a structured analysis of the MIS application in sales audit and client data validation at A.H Khan & Co. Ltd., drawing on the observations and experiences documented in Chapter Four and situating them within the theoretical frameworks established in Chapter Two. The analysis evaluates data accuracy, decision-making effectiveness, client data integrity, and the comparative value of MIS-supported versus manual processes.

## **5.2 Data Accuracy and Validation Efficiency**

The sales audit process consistently revealed that data accuracy in the client management system was a variable quality. Approximately 60 to 70 percent of client records reviewed during the internship were found to be fully accurate and consistent with source documents. The remaining 30 to 40 percent contained at least one discrepancy — most commonly an outdated contact detail, an inconsistency in the recorded service terms, or a formatting irregularity in the client name or reference code.

While this level of data accuracy may seem concerning, it is broadly consistent with findings in the literature on data quality in mid-sized organizations in developing economies. More importantly, the existence of the validation process itself — powered by the available MIS tools — meant that these discrepancies were identified and flagged rather than allowed to silently propagate into billing and reporting errors. This demonstrates the fundamental value proposition of MIS-supported auditing: it turns latent data quality problems into visible, actionable findings.

## **5.3 MIS-Enabled Decision Making in Sales Auditing**

The availability of structured, exportable data from the sales transaction system directly improved the quality of decisions made during the audit cycle. Being able to sort, filter, and cross-reference transaction records in Excel allowed the identification of patterns — such as recurrent discrepancies associated with a particular service type or entry operator — that would have been extremely difficult to detect through manual document review alone. This is a direct demonstration of the decision support function of MIS in practice.

Exception reports generated during the audit — highlighting transactions that fell outside expected parameters — were also valuable inputs for management decision-making. These reports enabled the Sales and Client Management team to prioritize their corrective actions rather than treating all discrepancies as equally urgent, which improved the efficiency of the post-audit resolution process.

## **5.4 Client Data Integrity Analysis**

Client data integrity analysis revealed a pattern consistent with what MIS literature predicts for organizations without enforced data entry standards. The most common integrity issues were inconsistent formatting of client identifiers (making automated matching difficult), incomplete

population of non-mandatory fields (resulting in gaps in client profiles), and delayed updates to records following changes in client contact or contract details.

These findings align directly with Wang and Strong's (1996) data quality dimensions: intrinsic accuracy was reasonable, but contextual completeness and representational consistency were weaker. From an MIS design perspective, these gaps could be substantially reduced through the introduction of input validation rules, mandatory field requirements, and automated prompts for record updates at contract renewal milestones.

## 5.5 Comparative Analysis: Manual vs. MIS-Supported Processes

| Dimension                         | Manual Process                  | MIS-Supported Process                |
|-----------------------------------|---------------------------------|--------------------------------------|
| <b>Data Retrieval Speed</b>       | Slow – physical file search     | Fast – database query/export         |
| <b>Discrepancy Detection</b>      | Limited – sample-based only     | Broader – full dataset analysis      |
| <b>Audit Trail</b>                | Paper-based, fragmented         | Partially digital, traceable         |
| <b>Report Generation</b>          | Manual typing, time-consuming   | Template-based, consistent           |
| <b>Cross-referencing Accuracy</b> | Prone to human error            | Improved with VLOOKUP/formula tools  |
| <b>Data Volume Handled</b>        | Low – practical limit on volume | High – hundreds of records per cycle |
| <b>Version Control</b>            | Not applicable                  | Partial – Excel file versioning      |
| <b>Real-time Monitoring</b>       | Not possible                    | Limited but available via dashboards |

## 5.6 Key Findings Summary

The analysis leads to several key findings. First, MIS significantly enhances the efficiency and scope of sales auditing compared to manual alternatives, enabling the processing of larger data volumes with greater consistency. Second, client data quality in the current system is adequate but contains systematic gaps in completeness and consistency that MIS design improvements could address. Third, the separation between the sales transaction system and the audit analysis environment (Excel) is the most significant structural weakness in the current MIS setup, creating version control and synchronization risks. Fourth, the Sales Auditor role is inherently an MIS-intensive function — it is defined by information retrieval, data quality assessment, and system-supported reconciliation, all of which are core MIS competencies. Fifth, the organization's willingness to invest in structured audit processes, even with limited IT resources, demonstrates the organizational value placed on information integrity and accurate client data management.

## **Chapter Six: Internship Experience**

## **6.1 Overview**

This chapter reflects on the personal and professional dimensions of the internship at A.H Khan & Co. Ltd. It covers the orientation process, the specific responsibilities I carried out as a Sales Auditor, the work environment, the MIS-related skills I applied and developed, my daily workflow, and broader learning outcomes and reflections on the experience.

## **6.2 Introduction and Orientation**

The internship commenced with an orientation period during which I was introduced to the company's business model, key departments, and operational procedures. I was briefed on the scope of my role — specifically, that I would be functioning as a Sales Auditor supporting the audit of sales records and client information for one of the company's logistics support clients. The orientation also familiarized me with the information systems in use, including the client management database, the sales recording system, and the document repository — all of which would be central tools in my day-to-day work.

## **6.3 Assigned Responsibilities as Sales Auditor**

My primary responsibilities during the internship were to extract and organize sales transaction data from the company's system for the assigned client account, to verify each transaction against supporting source documents, to identify and document discrepancies or data quality issues, to validate client information in the database against original onboarding and contract documents, to prepare exception reports flagging discrepancies for follow-up, and to draft sections of the formal audit report. I also assisted in updating client records where corrections had been authorized, applying changes directly in the client management system.

## **6.4 Work Environment**

The work environment at A.H Khan & Co. Ltd. was professional and results-oriented. The audit team maintained a disciplined approach to documentation and data handling, which set clear expectations for the quality of work required. Colleagues were approachable and supportive, readily explaining procedures and context whenever I encountered unfamiliar systems or processes. The organizational culture emphasized accuracy and accountability — values that resonate directly with MIS principles and that I found both professionally challenging and personally motivating.

## **6.5 MIS Skills Applied and Developed**

The internship provided a rich environment for applying and deepening the MIS skills developed through academic study. Database navigation — retrieving, filtering, and exporting records from the client management system — was a daily activity that reinforced my understanding of database structures and query logic. Advanced Excel functions, including VLOOKUP, COUNTIF, and conditional formatting, were applied extensively for data analysis and exception identification, demonstrating the practical power of spreadsheet tools as MIS instruments.

I also developed stronger skills in data flow analysis — tracing information from its entry point through the system to its final recorded form, and identifying where the chain of data integrity broke down. This is a skill directly taught in MIS coursework through the study of data flow diagrams and system analysis, but experiencing it in a live organizational context gave it a depth and concreteness that classroom learning alone cannot provide. Additionally, my ability to prepare structured information reports — clear, concise documents that communicate findings and support decision-making — improved significantly through repeated practice.

## **6.6 Daily Workflow**

A typical working day began with reviewing the audit plan for the day's tasks, which were organized around specific transaction batches or client record categories. I would then access the sales system and client database to retrieve the relevant data, exporting records into Excel working files. The bulk of the morning was typically spent on verification work — comparing system records against source documents and logging findings in the exception tracker. Afternoons were usually devoted to client record validation, report preparation, and coordination with the Sales team to request any missing documents or clarify disputed entries. At the end of the day, updated working files were saved to the shared repository, ensuring a complete and accessible audit trail.

## **6.7 Learning Outcomes**

The internship produced several significant learning outcomes. Most importantly, it demonstrated that MIS is not a background function — it is the enabling infrastructure through which core business processes like sales auditing operate. Every task I performed depended on the availability, structure, and quality of information in the organization's systems. This direct, experiential understanding of information as an organizational resource is the most valuable thing I take from the internship.

I also gained a clearer understanding of the challenges of maintaining information quality in a real-world environment where human data entry, multiple system interfaces, and time pressure all create conditions for error. And I gained appreciation for the role of the auditor as not just a verifier of records but as a guardian of information integrity — a function with direct implications for client relationships, financial accuracy, and organizational credibility.

## **6.8 Observations and Reflections**

One of the most thought-provoking observations during the internship was the gap between the theoretical ideal of MIS — seamlessly integrated, real-time, highly accurate information systems — and the practical reality of information management in a growing company. The tools were present, the intent was genuine, but the processes connecting people, systems, and data were still maturing. This observation reinforced a lesson that MIS education often touches on but rarely makes vivid: the success of an information system depends as much on the human and organizational factors surrounding it as on the technology itself.

Reflecting on the experience as a whole, I am grateful for the opportunity to have applied my MIS education in a setting where it genuinely mattered — where the accuracy of a client record or the completeness of a sales entry had real consequences for real people and real business outcomes. That sense of consequence is what transforms academic knowledge into professional competence.

## **Chapter Seven: Recommendations and Conclusion**

## 7.1 Recommendations

- Integrate Audit Functions Within the Sales Information System
- Implement Input Validation Rules in the Client Database
- Develop a Sales Audit Dashboard
- Establish a Client Data Quality Standard
- Enhance MIS Training for Sales and Audit Staff
- Automate Client Information Validation Workflows

## 7.2 Conclusion

This internship report has examined the application of Management Information Systems in sales audit and client data validation at A.H Khan & Co. Ltd., a transport and logistics support company in Bangladesh. Through direct participation in the role of Sales Auditor, the study has demonstrated that MIS is not an abstract academic discipline but a practical, living framework that shapes how organizations collect, verify, and use information in the course of their daily operations.

The findings confirm that MIS-supported audit processes are significantly more efficient and effective than manual alternatives, enabling broader data coverage, more systematic discrepancy detection, and better-informed decision-making. At the same time, the study has identified clear areas where the current information systems environment falls short — particularly in the integration between the sales system and the audit function, the enforcement of data entry standards, and the availability of real-time monitoring capabilities. The recommendations offered in this chapter provide a practical, MIS-grounded roadmap for addressing these gaps.

On a personal level, this internship has been one of the most valuable experiences of my academic journey. It has transformed my understanding of MIS from a collection of theoretical frameworks into a set of practical skills and insights that I now know how to apply in a real organizational context. The experience of working as a Sales Auditor — where every task was ultimately about the quality, accuracy, and integrity of information — has given me a deep appreciation for why MIS matters and what it means to manage information as a strategic organizational resource.

As Bangladesh's transport and logistics sector continues to grow and digitalize, the importance of sound information management practices will only increase. Companies that invest in MIS-supported audit and data validation systems will be better positioned to maintain client trust, ensure financial accuracy, and scale their operations responsibly. I hope this study contributes in some small way to advancing that understanding



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## **Final Reflection**

Completing this internship and writing this report has been a journey of genuine discovery. Before the internship, MIS felt like a subject I studied. After it, MIS feels like a lens through which I understand organizations — how they capture reality in data, how they use that data to make decisions, and how the quality of their information systems either enables or limits their potential. I am deeply grateful to A.H Khan & Co. Ltd. for giving me the opportunity to learn in this way, and to Sonargaon University for equipping me with the knowledge to make sense of what I experienced. I carry both forward with equal gratitude.