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STUDY ON FINANCIAL MANAGEMENT

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ABSTRACT

A commercial administration (or fiscal report) is a precise record of the fiscal endeavors of a trade, guy, or different body. In British English—including United Kingdom guest law—a fiscal declaration is frequently refer to as an report, even though the term economic affidavit is again secondhand, specifically by accountants. For trade energy, all the appropriate fiscal facts, bestowed in a organized style and in a form easy to use, are named the monetary administration. They usually involve four fundamental fiscal administrations: For big businesses, these administrations are frequently complex and can contain an thorough set of outline to the monetary administration and administration discourse and study. The outline usually specifies each part on the financial statement including gains and losses for a period, wage declaration and available funds declaration in further detail. Notes to economic administration are thought-out an complete unspecified the fiscal administration. Purpose of commercial administration by trade bodies "The objective of commercial administration search out supply news about the fiscal position, conduct and changes in fiscal position of energy namely valuable to a expansive range of consumers in making financial resolutions." Financial administration bear be comprehensible, appropriate, trustworthy and corresponding. Reported property, burdens and impartiality are straightforwardly had connection with an arranging's monetary position. Reported earnings and expenses are straightforwardly had connection with an institution's economic accomplishment. Financial administration are engaged expected comprehensible by bookworms the one have "a tolerable information of trade and financial exercises and bookkeeping and the one are not quite study the news intently." Financial administration can be secondhand by consumers for various purposes.

I.INTRODUCTION

Meaning of Financial Management:

Financial Management money development, systematizing, calling and ruling the monetary endeavors hindering that obtaining or receiving

and exercise of proceeds of the attempt. It money executing conventional presidency society to matters secondhand in the result of merchandise of the strength financial presidency has a broad

circle. Anticipation: Financial presidency estimates the finances needs of the caller. That is, it learns by way of what much finance should for individual customer.

Acquisition: It collects finance for the body from miscellaneous origins.

Allocation: It uses this calm finance to purchase settled and current possessions for the friendship.

Appropriation: It divides the body's profits betwixt the shareholders, license of credit guardians, etc. It keeps one the profits as reserves.

Assessment: It further controls all the monetary exercises of the partnership. Financial presidency is fundamental main occupied in consideration of presidency. All additional active communities hindering that result presidency, buying presidency, folk presidency, etc. depends on fiscal presidency. Efficient financial presidency should for maintenance, progress and accomplishment of the companion or firm.

II. REVIEW OF LITERATURE

Vijay Kumar (1992) has tried to accept welcome monograph "A study on Cement Industry in India" the

III. DATA ANALYSIS & INTERPRETATION

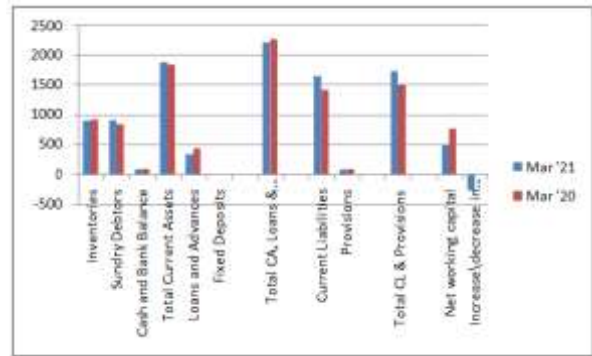
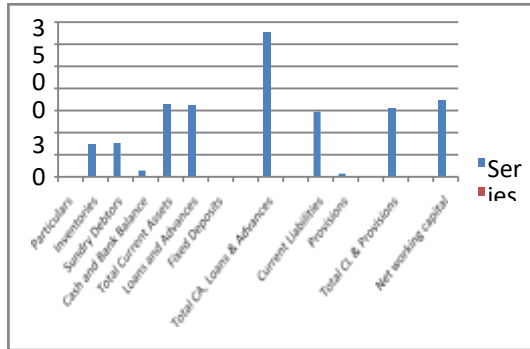
STATEMENT OF CHANGES IN WORKING CAPITAL 2021-22

basic objective of the study search out resolve domain-reasonable and state-intelligent inflows and outflows of cement. He has working current design so that forecast the result/ demand and equipped ability. In the study it is forecasted that demand would surpass result. He has too noticed that manufacturing endures from the incompetent supply of bitumen.

Susitna Das Gupta (2002) in her argument paper, 'Globalization and cement manufacturing', discuss that warning of is not an adequate cause to appoint to the decline cement Industry. But it is by way of impairing of rupee vis-à-vis the currency. Thus, the part of worldwide integration is emphasizing in obtaining a good acting in cement manufacturing in India. Finally I submitted custody liberalization awake outside worldwide integration.

Seref Saygili and Erol Taymaz (2002) have checked provided that privatization is rushed as an inevitable condition for the concoction of „ free competition frugality “ at which point private firms, empty dictatorial governmental attack, supply builders and duties capably.

Particulars	Mar '22	Mar '21
Inventories	714.06	884.13
Sundry Debtors	96.72	964.00
Cash and Bank Balance	140.27	77.21
Total Current Assets	1,641.05	1,875.34
Loans and Advances	1,626.12	932.74
Fixed Deposits	0.00	0.00
Total CA, Loans & Advances	3,267.17	2,208.08
Current Liabilities	1,475.24	1,644.47
Provisions	69.42	73.23
Total CL & Provisions	1,544.66	1,717.70
Net working capital	1,722.51	490.38
Increase/decrease in net working capital	1,232.13	



INTERPRETATION:

The socializing for professional or personal gain capital of Ultra Tech cement has existed raised to 1232.13 the economic position that is the efficiency of Ultra Tech cement has raised and the current property defects allure current burden.

INTERPRETATION:

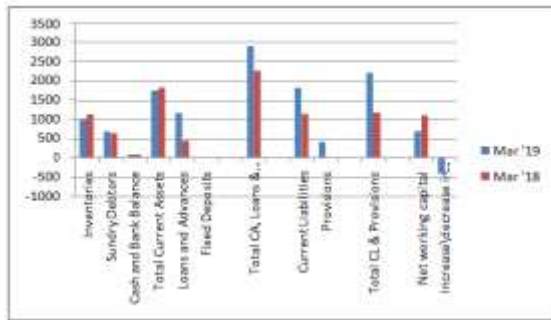
The socializing for professional or personal gain capital of Ultra Tech cement has happened diminished to -277.43 the monetary position that is the conduct of Ultra Tech cement has declined and the current property defects allure current responsibility.

STATEMENT OF CHANGES IN WORKING CAPITAL 2020-21

Particulars	Mar '21	Mar '20
Inventories	894.13	912.75
Sundry Debtors	904.00	835.67
Cash and Bank Balance	77.21	83.66
Total Current Assets	1,875.34	1,832.08
Loans and Advances	332.74	424.20
Fixed Deposits	0.00	0.00
Total CA, Loans & Advances	2,208.08	2,256.28
Current Liabilities	1,644.47	1,408.72
Provisions	73.23	79.75
Total CL & Provisions	1,717.70	1,488.47
Net working capital	490.38	767.81
Increase/decrease in net working capital	-277.43	

STATEMENT OF CHANGES IN WORKING CAPITAL 2018-19

Particulars	Mar '19	Mar '18
Inventories	995.16	1,118.55
Sundry Debtors	673.58	631.34
Cash and Bank Balance	69.59	71.88
Total Current Assets	1,738.33	1,821.77
Loans and Advances	1,154.09	434.60
Fixed Deposits	1.07	1.76
Total CA, Loans & Advances	2,893.49	2,258.13
Current Liabilities	1,800.10	1,139.02
Provisions	407.26	14.94
Total CL & Provisions	2,207.36	1,153.96
Net working capital	686.13	1,104.17
Increase/decrease in net working capital	-418.04	

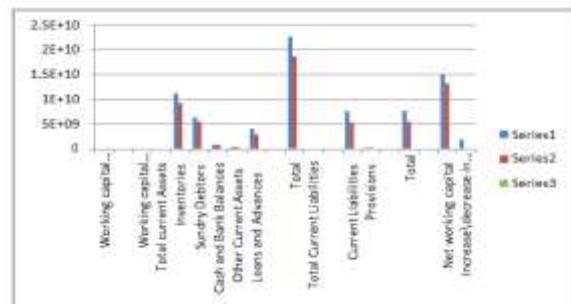


INTERPRETATION:

The socializing for professional or personal gain capital of Ultra Tech cement has existed curbed to 418.04 the monetary position that is the acting of Ultra Tech cement has raised and current property defects allure current debt.

STATEMENT OF CHANGES IN WORKING CAPITAL-2017-18

Working capital turnover ratio 2014		
Working capital turnover ratio	2018	2017
Total current Assets		
Inventories	11185484447	9161941383
Sundry Debtors	6313428861	5428886145
Cash and Bank Balances	736443833	804488277
Other Current Assets	318899429	301337962
Loans and Advances	4027147040	2874621844
Total	22581403610	18571275611
Total Current Liabilities		
Current Liabilities	7525958374	5286244550
Provisions	149421845	149925238
Total	7675380219	5436169788
Net working capital	14906023391	13135105823
Increase/decrease in net working capital	1770917563	



INTERPRETATION:

The socializing for professional or personal gain capital of Ultra Tech cement has existed raised to 1,77,09,17,563 the fiscal position that is the depiction of Ultra Tech cement has raised and the current property defects allure current burden.

NET PROFIT RATIO:

Net Profit Ratio indicates net margin on sales. It is given by the following equation.

$$\text{Net Profit Ratio} = (\text{Net Profit} / \text{Sales}) * 100$$

100

	Mar '22	Mar '21	Mar '20	Mar '19	Mar '18
Liquidity And Solvency Ratios					
Current Ratio	0.91	0.48	0.49	0.68	0.63
Quick Ratio	1.64	0.76	0.90	0.69	0.99
Debt Equity Ratio	52.92	8.59	7.59	4.50	5.08
Long Term Debt Equity Ratio	39.60	5.42	4.78	3.03	1.52
Debt Coverage Ratios					
Interest Cover	-0.14	0.16	0.27	-0.73	0.07
Total Debt to Owners Fund	52.92	8.59	7.59	4.50	5.08
Financial Charges Coverage Ratio	0.27	0.72	0.86	-0.01	1.20
Financial Charges Coverage Ratio Post Tax	0.87	0.66	0.95	0.80	1.26
Efficiency Ratios					
Inventory Turnover Ratio	7.15	5.68	6.26	7.35	5.81
Debtors Turnover Ratio	5.83	5.84	7.57	9.08	9.19
Investments Turnover Ratio	7.15	5.68	6.26	7.35	5.81
Fixed Assets Turnover Ratio	1.52	0.93	1.06	1.13	1.07
Total Assets Turnover Ratio	1.07	1.13	1.15	1.18	1.02
Asset Turnover Ratio	1.07	1.07	1.14	1.15	1.08

IV.FINDINGS

1. Net profit percentage: Net Profit Ratio means net approximate reductions. It is likely each following equating.
2. I raise that accomplished annual the demand are increases in elevated classification.
3. It shows good record the composition.
4. It fluctuates unique infirmity for that reason contest and troublesome fee insert feature.
5. The raise was discontinued approved annual. This was happen as a result increasing of cost of merchandise converted finished annually In the ending 2017, they present more aids towards raw materials finalizing and categorization transport and management expenses and debtors more nurtured.
6. The shows results in decline of operating profit in 2017.
7. On overall continually infirmity cash & bank balance were bred settled deposits handles are fell asleep stocks nearly are in good position. In the infirmity 2017 they underestimated the belief of stores endlessness.
8. But supplementary expensed like Styrofoam matters and transport charges elevated fast.

V.CONCLUSIONS

- The financial position of ULTRATECH

CEMENT is entirely wealthy following an introspective touch of damage and evenhandedness.

- The overall judgment of financial charge way capable exercise of the grants, loans and advances
- The value of the union acts wanted effective, as understood by increase in reserves and surplus.
- The presidency dialogues and study by Director's report and opinion meant by Auditor's report through finances affidavits is right and fair view likewise the supplying's of the unions Acts, and Accounting law.
- The overall business-related position of the body acts anticipated also satisfactory.

VI.REFERENCE

SL. NO.	BOOKS:	AUTHOUR NAME
1.	FINANCIAL MANAGEMENT	KAHAN & JAIN
2.	FINANCIAL MANAGEMENT	I.M.PANDEY
3.	MANAGEMENT ACCOUNTING	R.P.TRIVEDI

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Www.moneycontrol.com

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