

Evaluation of Financial Performance

Pallavikumari, R. Ramamoorthy, K.Anitha

Abstract: Budgetary execution is a significant angle which impacts the long haul security, productivity and liquidity of an association. Typically, money related proportions are said to be the parameters of the budgetary presentation. The investigation is made to assess the money related position, the operational outcomes just as budgetary advancement of a business concern. This investigation clarifies manners by which proportion examination can be of help with long-rang arranging, planning and resource the executives to fortify money related execution and help keep away from monetary troubles. The investigation not just tosses on the monetary position of a firm yet in addition fills in as a venturing stone to healing measures.

Key words: Budgetary execution, business concern, parameters

I. INTRODUCTION

Money related Management is that administrative action which is worried about the arranging and controlling of the association's monetary assets. In spite of the fact that it was a part of financial matters till 1983 as a different or control it is of late beginning. [1],[3],[5]

Monetary Management is worried about the obligations of the money chief in a business firm. He performs such shifted assignments as planning, money related anticipating, money the board, credit organization, venture examination and assets acquirement. The ongoing pattern towards globalization of business action has made new requests and openings in administrative fund. [2],[4],[6]

Fiscal reports are arranged and displayed for the outer clients of bookkeeping data. As these announcements are utilized by speculators and money related experts to inspect the company's exhibition so as to settle on venture choices, they ought to be arranged all around cautiously and contain as much venture choices, they ought to be arranged in all respects cautiously and contain however much data as could reasonably be expected. Arrangement of the budget summary is the obligation of top administration. The fiscal summaries are commonly arranged from the bookkeeping records kept up by the firm [8],[10],[12]

Revised Manuscript Received on July 22, 2019.

Pallavikumari Department of MBA, Bharath institute of Higher Education & Research, Tamilnadu, India Email: palalavikumari@gmail.com

Mr. R. Ramamoorthy, Assistant Professor, Department of MBA, Bharath institute of Higher Education & Research, Tamilnadu, India

Anitha.K., Department of Civil, Bharath institute of Higher Education & Research, Tamilnadu, India Email: anithakrish26@yahoo.co.in

II. OBJECTIVES OF THE STUDY

- i. To analyse the liquidity solvency position of the firm.
- ii. To understand the profitability position of the firm.
- iii. To assess the factors influencing the financial performance of the organisation.
- iv. To understand the over all financial position of the company.

III. DATA ANALYSIS AND INTERPRETATION

Fig 1 CURRENT RATIO

Year	Current Ratio Rs. in lakhs	Current Liabilities Rs. in lakhs	Ratio
2001-2002	9956.81	775.49	12.83
2002-2003	8825.79	644.26	13.69
2003-2004	9726.73	1154.12	8.43
2004-2005	9884.64	1501.76	6.56
2005-2006	11949.47	3905.45	3.06

Interpretation:

As a customary rule, a present extent of 2:1 is seen as attractive. This standard is base on the basis that in an increasingly unfortunate condition paying little heed to whether the estimation of current assets ends up being a huge segment of, the firm will in all likelihood meet its responsibility. The present extent addresses the edge of security for leasers. The present extent has been lessening an apparently interminable measure of time after year which shows reducing working capital.

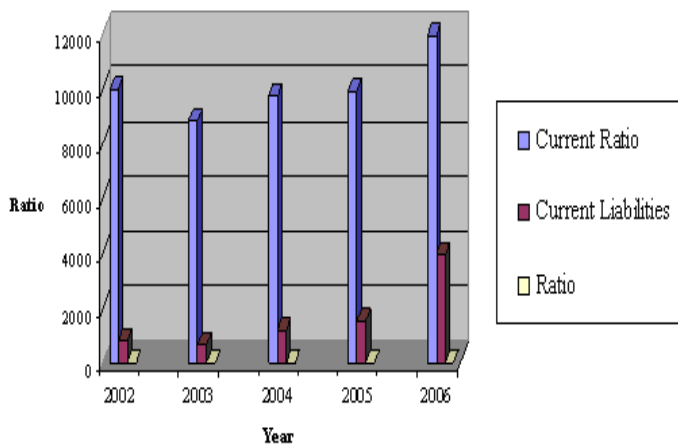


FIG 2:CURRENT RATIO

IV. INVENTORY TURNOVER RATIO

Table 2:inventory turn over ratio

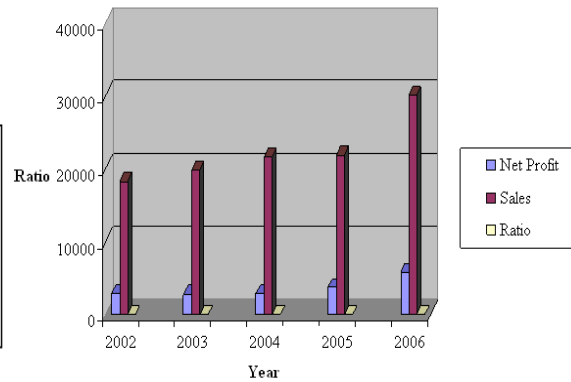
Year	Cost of goods sold Rs. in lakhs	Average Inventory Rs. in lakhs	Ratio
2001-2002	11209.73	3732.19	3.0
2002-2003	11939.46	3508.00	3.4
2003-2004	13708.36	3537.44	3.88
2004-2005	12609.33	3385.92	3.72
2005-2006	17543.71	3668.52	4.78

Interpretation:

A higher turnover proportion is constantly advantageous to the worry. In this the occasions the stock is diverted over has been expanding starting with one year then onto the next year. This expanding turnover demonstrates quick deals. Furthermore, thusly initiates generation process and is in charge of further improvement in the business. This shows a decent stock arrangement of the organization

V. NET PROFIT MARGIN

Fig 3:net profit margin



VI. RESULTS

1) The present degree is more than 2 in all the five years. A near degree of current resources and current liabilities might be kept up since the present resources are less valuable, when veered from fixed resources.

2) The stock turnover degree from the five years showed a decent stock procedure and ability of business activities of the affiliation.

3) The Net Profit for the five years has been developing which demonstrates that the selling and spread costs are leveled out and there is a not all that terrible operational suitability of the business concern

VII. SUGGESTION:-

1. The Wliquidity position of the organization can be used in a superior or other successful reason.
2. The organization can be utilize the credit offices given by the lenders.
3. Efforts ought to be taken to expand the general effectiveness consequently out of capital utilized by making utilized of the accessible asset successfully.

The organization can expand its wellsprings of assets to make viable innovative work framework for more benefits in the years to come

VII. CONCLUSION

The investigation is made on the point money related execution utilizing proportion examination with five years information. The present and fluid proportion demonstrates the transient budgetary position while obligation value and restrictive proportions demonstrates the long haul money related position. Similarly, movement proportions and benefit proportions are useful in assessing the proficiency of execution. The budgetary presentation of the organization for the five years is broke down and it is demonstrated that the organization is monetarily stable.



REFERENCES

- 1) BharthVajan R., Ramachandran S.,Psychographic dimensions of training,2016,International Journal of Pharmacy and Technology,V-8,I-4,P-23727-23729
- 2) Balakrishnan P., Bharthvajan R.,A study on human resource planning in hospitals in Chennai City,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7503-7507
- 3) Priyadarsini P., Bharthvajan R.,Role of emotional intelligence training programme in reducing the stress of the nurses,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7411-7421
- 4) Kerinab Beenu G., Bharthvajan R.,Empirical analysis on the cosmetic buying behavior of young women in South India,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7361-7366
- 5) Balakrishnan P., Bharthvajan R.,Whistling in the wind,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7586-7593
- 6) Krishnan B., Peter M.,Health hazards of Indian Bpo employee-an alarming issue,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7336-7341
- 7) Kerinab Beenu G.H., Peter M.,Role of insurance in economic development,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7532-7539
- 8) Balakrishnan P., Peter M., Priyadarsini P.,Efficiency of safety measures for wellbeing of employees in manufacturing industry,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7376-7382
- 9) Anbarasi M., Praveen Kumar S.,Online sales promotions of herbal products and its effectiveness towards tanisha.com,2019,Indian Journal of Public Health Research and Development,V-10,I-1,P-195-200
- 10) Anbarasi M., Praveen Kumar S.,Various online marketing and promotions strategies to improve the validation towards the organic products in the pharmaceutical sectors,2019,Indian Journal of Public Health Research and Development,V-10,I-1,P-263-269
- 11) Loganathan R., Praveen Kumar S.,Grievance handling a key factor for solving issues of employees in an organization,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7483-7491
- 12) Loganathan R., Praveen Kumar S.,Study on preference of private label brands in super and Hypermarkets,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7327-7335
- 13) Smitha M., Praveen Kumar S.,Understanding stress and its managementamong the nurses in Chennai city,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7560-7565
- 14) Kerinab Beenu G.H., Praveen Kumar S.,A study on the investment behavior of Chennai investors in mutual fund schemes,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7520-7525
- 15) Loganathan R., Praveen Kumar S.,Retention strategies key for organizational productivity,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7443-7447
- 16) Pavithra J., Ganesan M., Brindha G.,State wise analysis of microfinance sector in India,2016,International Journal of Pharmacy and Technology,V-8,I-4,P-23417-23432
- 17) Pavithra J., Ganesan M.,A comparative study on microfinance in India and abroad,2016,International Journal of Applied Business and Economic Research,V-14,I-8,P-5471-5476
- 18) Pavithra J., Ganesan M.,A study on awareness and impact of micro-financial schemes,2016,International Journal of Applied Business and Economic Research,V-14,I-8,P-5449-5460
- 19) Senthilmurugan P., Pavithra J.,Consumer preference towards organised retailing with reference to Big Bazaar,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7469-7475
- 20) Senthilmurugan P., Pavithra J.,Implication of social media marketing in growing healthcare industry,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7448-7456
- 21) Loganathan R., Pavithra J.,Consumer perception towards private label brand over other brands in super markets and hypermarkets,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7355-7360
- 22) Kerinab Beenu G., Pavithra J.,Trade-off between liquidity and profitability in logistics industry,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7398-7401
- 23) Kerinab Beenu G., Pavithra J.,A study on the prospective consumer's perception towards utility cars in Chennai city,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7526-7531
- 24) Pavithra J., Dilli Babu P., Ambuli T.V.,A study on budgetary control at Maruti Service Masters, Chennai,2014,International Journal of Applied Business and Economic Research,V-12,I-2,P-151-161
- 25) Pavithra J., Dilli Babu P., Ambuli T.V.,A study on customer satisfaction of retro Garments Pvt Ltd, Chennai,2014,International Journal of Applied Business and Economic Research,V-12,I-2,P-381-391
- 26) Kerinab Beenu G.H., Pavithra J., Senthilmurugan P.,A study on the influence of promotional activities for TATA ARIA among consumers in Chennai,2014,International Journal of Applied Engineering Research,V-9,I-22,P-7572-7578

- 27) Vijayaragavan S.P.,An investigative expert that's general FBG sensors,International Journal of Mechanical Engineering and Technology,V-8,I-8,PP-1500-1505,Y-2017
- 28) Vijayaragavan S.P.,Equalization routing protocol for Wi-Fi sensor strategy,International Journal of Mechanical Engineering and Technology,V-8,I-8,PP-1662-1666,Y-2017
- 29) Karthik B., Kiran Kumar T.V.U., Vijayaragavan P., Bharath Kumaran E.,Design of a digital PLL using 0.35µm CMOS technology,Middle - East Journal of Scientific Research,V-18,I-12,PP-1803-1806,Y-2013
- 30) Kanniga E., Selvaramarathnam K., Sundararajan M.,Kandigital bike operating system,Middle - East Journal of Scientific Research,V-18,I-12,PP-1803-1806,Y-2013
- 31) Jasmin M., Vigneshwaran T., Beulah Hemalatha S.,Design of power aware on chip embedded memory based FSM encoding in FPGA,International Journal of Applied Engineering Research,V-10,I-2,PP-4487-4496,Y-2015
- 32) Jasmin M.,Optimization techniques for low power VLSI circuits,Middle - East Journal of Scientific Research,V-20,I-9,PP-1082-1087,Y-2014
- 33) Jasmin M., Vigneshwaran T.,Fuzzy controller for error control of on - Chip communication,2017 International Conference on Algorithms, Methodology, Models and Applications in Emerging Technologies, ICAMMAET 2017,V-2017-January,I,PP-1-5,Y-2017

AUTHORS PROFILE



Pallavikumari Department of MBA, Bharath institute of Higher Education & Research, Tamilnadu, India



Mr. R. Ramamoorthy, Assistant Professor, Department of MBA, Bharath institute of Higher Education & Research, Tamilnadu, India



Anitha K., Assistant Professor Department of Civil, Bharath institute of Higher Education & Research, Tamilnadu, India