

Impact Of Financial Statement Analysis on Financial Performance in Lahoti Motors Bidar

BHADRAPPA HARALAYYA

Hod And Associate Professor, Department of MBA, Lingaraj Appa Engineering College Bidar

Abstract- Every organisation is compassed of many departments and studying about the roles responsibilities and functions of those departments in one of the most crucial job each department in an organisation are inter related and inter dependent with each other and if a single department fails in achieving its objectives the whole cycle gets collapsed. Co-ordination, co-operation, mutual understanding, exact inter personal conversation and so forth are most amongst the branch heads and sub organization goals and lead the business enterprise to progress. Research on working funds administration is used to perceive the particular financial generally demonstration and capacity associated with the business and also to capture the characteristics and shortcomings and also to assess the advantage of the organization.

Working capital management is associated along with inconveniences that excursion up when trying to control present property, contemporary financial obligations, and interrelationships.

Consumer choice making is undertaking carried out through the customer while arriving to that choice to purchase or no longer to buy a precise product the result of the activity is utilized by using both inner and external variables market has understood is a set a possible customer of client denotes that companies advertising combine source had input in the intellectual system of taking choice or services.

I. INTRODUCTION

1.1 INDUSTRY PROFILE

Maruti Suzuki India limited (MSIL, previously recognized as Maruti Udyog restricted) is a good auxiliary of Suzuki Motor association. The particular head from the car market, Maruti Suzuki, affectionately furthermore alluded to because the regional area car manufacturer, finished 25 yrs of first

school records three years once more on December 16, 2008.

On January 14, 1983, typically the essential Maruti 700, India's notorious car delivered a accumulating line at typically the business venture's Gurgaon plant. The overdue Mrs. Indira Gandhi, the most notable Minister regarding India on typically the time, gave typically the keys to the car to the main Maruti buyer. Ever since then, at that level, Maruti Suzuki provides created and presented around 75 lakh (7. 5 million) vehicles to deal with the difficulties of consumers in the stage. Discussing within the event, Mister Shinzo Nakanishi, Leader Director and TOP DOG, Maruti Suzuki Of india bound said, "The public authority regarding India has presented duty to companies to produce modest, energy - green cars for your Indian folks group just since fabricate an business for modernization in addition to development of the automobile endeavor India. The particular Indian vehicle business, which become resolved via organizations after that, at that stage, is at an amount of forty, 000 automobiles in accordance along with year. The Maruti-800, representing the yearnings of the Indian native community tastefulness, completely changed the Indian native streets and began irreversible trade. Maruti's endeavors presently reveal the specialists' revolutionary and judicious to create India an general guide for producing minimized little automobiles. Around the region, Suzuki is recognized for having recognized about creating small engines. The general public authority's awareness upon the advancement associated with little engines, offers an excellent chance with regard to Maruti Suzuki.

Within the 1990s whenever a liberal economic climate and abroad endeavor had been allowed into India, the particular auto segments organization, established and operate via Maruti Suzuki, changed into the organization for global automobile organizations as properly. Another member within the Indian

automobile scene is finding an uncommonly talented and experienced automobile parts venture, which usually energizes abroad immediate interest into Indian. A US -- based advisor, Keystone predicts that Indian will become the particular 0. 33 greatest auto commercial middle via 2030. Usually anticipated to become more noteworthy than twenty million with the mixed yearly increment charge of more than 12% beginning along with the best Maruti 800, presently, Maruti Suzuki gives twelve models with a lot more than 100 types. The office offers manufactured around seven, 000, 000 automobiles in India. Of the, Maruti 800 by itself has given second . 7 million products given that the origin in January 1983. Alto, one more superpopular results of typically the association, at the moment called a sorcery sum of 1, 1000, 000 gadgets. The business enterprise venture addresses the automobile endeavor in Of india with a business center portion regarding extra than 54% among traveler cars. The organization provides in excess regarding 600 pay retailers in 393 villages and cities, merely as 2, 628 studios alongside just one, 220 urban locations. Maruti Suzuki at present recieve more prominent compared to 7, a 100 faculty.

1.2 COMPANY PROFILE

Lahoti Motors Pvt Ltd in Gulbarga.

Lahoti automobiles non-public limited will be a non-public organization remembered for 02 February 2010. It really is delegated a non-administrative manager and enlisted inside the company recorder, comprehensive associated with within the deal, assistance and fix associated with cruisers and associated added substances plus extras. Yearly famous meeting (AGM) Lahoti vehicles private managed, held last Sept 30, 2019 plus in accordance along with the records from the Ministry of business Affairs (MAC), the particular soundness of the particular last documented 03 31, 2019. Installed this year, Lahoti automobiles Pvt Ltd within Nehrujunj Gulbarga, Gulbarga may be the extraordinary plyer within the class associated with vehicle reestablish plus contributions in Gulbarga. This well -- perceived association is a hinder objective to serve close by customers and from other Gulbarga vegetation. Eventually of his movements, the venture molded the establishment of the endeavor.

The insight that buyer enchant is likewise significant with its items and administrations, helped this endeavor advantage a gigantic client base, which keeps on developing. Those organizations utilize people who are devoted to their separate jobs and put in a ton of endeavor to acquire the not strange innovative and farsighted and wants of the bigger enterprise. Inside the close to predetermination, the business aspirations to grow its administrations and items and give a greater supporter base in Gulbarga. The foundation is situated in a popular region at Nehrugunj Gulbarga. This is a totally perfect test while moving to this set up request as there are different methods of transportation accessible. It is on Humnabad street, near KMF Dairy, which makes it simple for first - time traffic to find this area. The particular acknowledgment of this endeavor is evident from the 600+ studies got from justdial clients. This is proven to offer essential administrations inside the accompanying courses: vehicle fix and administration, vehicle sales center, Suzuki car maruti venders, Suzuki auto fix and transporter maruti, used car merchants, car embellishments dealers, Suzuki vehicle additional items sellers, Watches and auto supplier.

II. THEORETICAL BACKGROUND OF THE STUDY

• INTRODUCTION:

Monetary record examination is the strategy for investigating and contemplating the fiscal summaries of an organization to settle on better financial choices to acquire future profit. These assertions incorporate benefits articulations, accounting reports, coins float proclamations, notes to obligations and value exchange explanations. Monetary revealing investigation is a method or way that incorporates explicit methodologies for contrasting an association's dangers, generally speaking execution, financial wellbeing, and fate possibilities. These are utilized by various occasions, comprising of credit and value financial backers, governments, the overall population and decision producers within the association. These partners have amazing pursuits and practice a dispersion of methods to fulfill their cravings.

Monetary record assessment is a strategy of inspecting and perusing an office's bookkeeping reports that you should degree future, current or estimate execution.

This way of evaluating budget reports grants for better monetary decision making. Worldwide, openly recorded associations are needed by guideline to record money related articulations with the substance specialists. As money summaries are synchronised to satisfy the requirements, the following one period in how is to be able to explore them efficiently so predetermination rewards and coins avenues can be predicted. The major justification of monetary assertion investigation is to be able to apply info on a great association's previous display with a purpose to anticipate just how it will move inside what's to be able to come. Another crucial justification financial story assessment is always to locate the probability of which issues will arise and tackle typically the versions inconveniences.

- **Meaning:**

Monetary record investigation is the arrangement of examining an organization's budget reports. To make a determination. Outer partners utilize this utility to secure the general wellbeing of the business notwithstanding to survey the monetary display and cost regarding the business. Inside of materials put it to use being a following device regarding monetary control.

A new partnership's monetary dire record considerable economic data on every single segment of enterprise endeavor sports. Just about all things considered, that very well may possibly be assessed influenced by past, present in addition to projected execution. Inside famous, monetary uncovering communities on typically constantly happening accounting thoughts (GAAP) inside the U. S. The typical expects organizations for making and keep about three head financial answers: accounting reports, pay out articulations, and funds accept circumstances regarding what these are aveu. Public gatherings have got stricter norms regarding revealing their money reports. Public interactions should notice GAAP prerequisites that want accounting, non-public organizations have got greater adaptability inside the planning regarding budget reports and moreover have the selection to make use of accounting or coins accounting.

III. RESEARCH DESIGN

3.1 STATEMENT OF THE PROBLEM:

Experts regularly examine the money related proportions of various enterprises en route to understand how they suit with one another. Notwithstanding, every organization may gain money related information in an alternate manner, so the percentage results aren't comparison. This could lead examiners to make damaged determinations roughly a business endeavor's results in contrast using its rivals.

3.2 NEED FOR THE STUDY:

Financial reports are used to choose characteristics and connections between financial archive protests each inward control and outside clients (like examiners, loan specialists, and purchasers) of the monetary statements need to study you can actually productivity, fluid, and dissolvability. The particular greatest regularly used strategies for financial attestation assessment are style investigation, famous degree cases, and proportion assessment. The technique involves computing and contrasting the results and notable business undertaking data, rivalry, or venture midpoints to find the general energy and by and large execution of the organizations investigated.

3.3 OBJECTIVES:

- Know the current position.
- Eliminating discrepancies if any
- Future decision making.
- Minimize the chance of fraud.

3.4 SCOPE OF THE STUDY:

An extraordinary monetary summary is a framework of a company's improvement and the approach of available things. Uncommon announcements are ready for a definite span of time. The essential thought process of a business undertaking is to make an income while not screening the examination for vain activities.

3.5 RESEARCH METHODOLOGY:

Data collection:

Absolute insights series transformed into disse cted in classifications.

Primary data:

The main wellspring of data is collected when scientists assemble information or shining hands insights from clients.

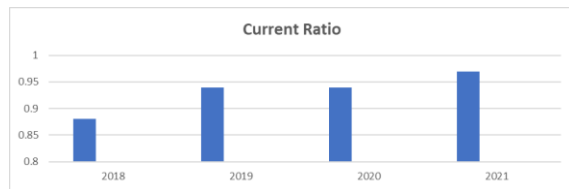
Secondary data:

The particular following stage to consider after the essential data is the auxiliary information. Information which has a distant memory space by means of a measurable way is known as optional information.

IV. ANALYSIS AND INTERPRETATION

1. CURRENT RATIO

Year	Current Assets	Current Liabilities	Current Ratio
2018	38186	43328	0.88
2019	40251	42533	0.94
2020	44173	46972	0.94
2021	52862	54338	0.97

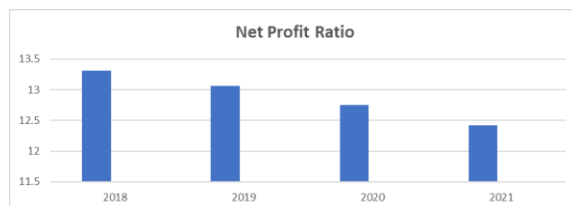


Interpretation:

The above graph shows that in the year 2018 the current ratio is 0.88% and 0.94% is the same ratio of two years 2019 and 2020 but in the 2021 the current ratio increase 0.97%.

2. NET PROFIT RATIO

Year	Net profit	Net sales	Net profit ratio
2018	12372	92923	13.31
2019	12051	92215	13.06
2020	13571	106399	12.75
2021	15292	123074	12.42

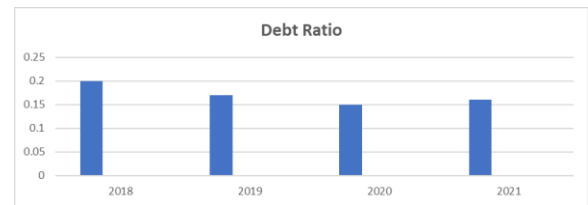


Interpretation:

The graph indicates that the net profit ratio is increase in the year 2018 later it will decrease yearly.

3. DEBT RATIO

Year	Total liabilities	Total assets	Debt ratio
2018	14990	72339	0.20
2019	14431	81173	0.17
2020	14542	91550	0.15
2021	16806	104124	0.16

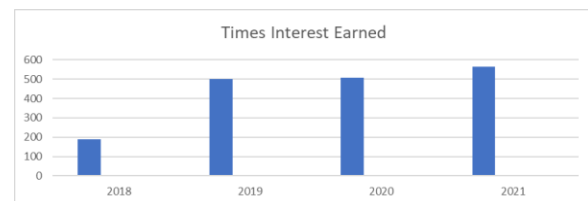


Interpretation:

In 2018 the debt ratio is 0.20% and in 2019 the ratio is 0.17% in 2020 the ratio decrease but in 2021 it increase 0.16%.

4. TIMES INTEREST EARNED

Year	EBIT	Interest	Times interest earned
2018	9986	53	188.45
2019	8529	17	501.70
2020	9648	19	507.78
2021	11284	20	564.2

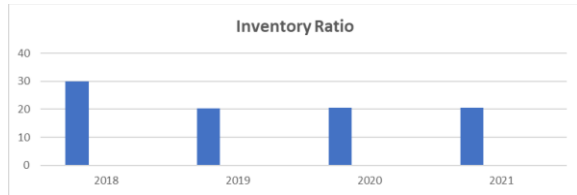


Interpretation: Above graph shows that the time interest earned in 2018 it is 188.45 and in 2019 it is 501.70 later it is increase in the year 2020 and 2021 it is 507.78 and 564.2.

5. INVENTORY RATIO

Year	Net sales	Inventory	Inventory ratio
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2018	92923	3097	30.00
2019	92215	4517	20.41
2020	106399	5194	20.48
2021	123074	6008	20.48

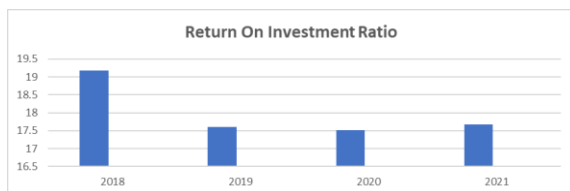


Interpretation:

Graph explain about inventory ratio in 2018 the ratio is 30.00% it is high ratio in the year 2018 only later it will decreasing in 2019, 2020 and 2021 the ratio is 20.41%, 20.48, and 20.48%.

6. RETURN ON INVESTMENT RATIO

Year	Net profit after interest/taxes	Investments	Return on investment ratio
2018	12372	64475	19.18
2019	12051	68475	17.60
2020	13571	77475	17.51
2021	15294	86475	17.68



Interpretation:

Graph explain about return on investment ratio in 2018 the ratio 19.18%, in 2019 the ratio is 17.50% it is decreasing year by year.

7. QUICK RATIO

Year	Current assets	inventory	Current liabilities	Quick ratio
2018	38186	3097	43328	0.80
2019	40251	4517	42533	0.84
2020	44173	5194	46972	0.82
2021	52862	6008	54338	0.86



Interpretation:

In the year 2018 the quick ratio is 0.80% next year it is increasing 0.84% but in the year 2020 it is decreasing again it will increase 0.86% in 2021.

8. WORKING CAPITAL

Year	Current assets	Current liabilities	Working capital
2018	38186	43328	-5142
2019	40251	42533	-2282
2020	44173	46972	-2799
2021	52862	54338	-1476

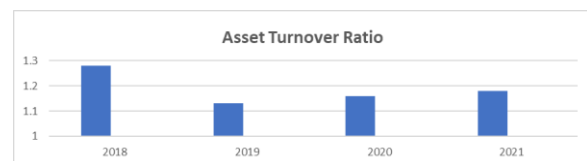


Interpretation:

The above graph shows that working capital it explain in the year 2018 it is -5142 and in 2019, 2020 and 2021 it is -2282, -2799 and -1476.

9. ASSET TURNOVER RATIO

Year	Net sales	Total assets	Asset turnover ratio
2018	92923	72339	1.28
2019	92215	81173	1.13
2020	106399	91550	1.16
2021	123074	104124	1.18

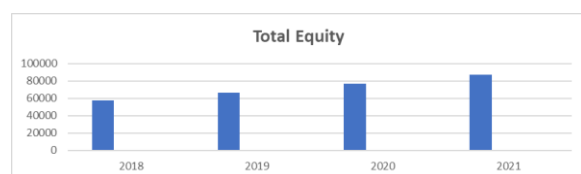


Interpretation:

Graph explain about asset turnover ratio in the 2018 the Ratio is 1.28% in the next year it is decreasing in 2019 the ratio is 1.13% and in 2020 the ratio is 1.16 but in 2021 it is increasing 1.18%.

10. TOTAL EQUITY

Year	Total liabilities	Total liabilities	Total equity
2018	72339	14990	57349
2019	81173	14431	66742
2020	91550	14542	77008
2021	104124	16806	87310

**Interpretation:**

Above graph shows that total equity in the year 2018 it is 57349 and in 2019, 2020 and 2021 it is 66472, 77008 and 87310.

V. FINDINGS

- Total property of an office range from a year to year.
- I understand that the proportion is filling in the advanced a year contrasted with the previous yr.
- The net profit ratio is increased in the year 2018 only later it will be decreasing yearly.
- The inventory ratio is constant in 2019 and 2020.
- The asset turnover ratio increase in the year 2018 it is 1.28%.

VI. SUGGESTIONS

- The endeavor wants to blast its current possessions and present day liabilities.
- Rapid proportions change a year to yr so organizations need to set proportion principles.
- The association wishes to development its profit edges and income edges.
- They need to build the net profit of the business. They should focus on share holders and investment of the company.

CONCLUSION

The project report explain about the financial statement analysis on financial performance at lahoti motors. In this report using ratio to analyse the company performance. In the test it dissects working capital, investigates money related proclamations on monetary generally execution the utilization of proportions and diagrams. This endeavor assisted me with picking up thing new and capture the real idea of the association. The most effective method to accomplish the objective.

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