

Working Capital Management in Hyundai Showroom Bidar

BHADRAPPA HARALAYYA

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

Abstract- The running capital administration challenge of HYUNDAI MOTOR INDIA LTD transformed into a fabulous encounter. Each assembling partnership considers working capital control inconveniences consistently. Authoritative charges might be diminished and pay can easiest be extended in the event that it might oversee working capital viably. As soon on the grounds that the office can provide buyer amuse and subsequently offer essential usefulness and productivity. The executives need to rely on specific relevant data to make a dissemination of essential determinations. The records is made helpful with the guide of investigation and understanding. My test is related to research on working capital control. It changed into verified that the functioning pattern of a business undertaking turned out to be especially problematic and due to the association having a diminished running capital capacity. By utilizing a spread of estimations and breaks down and afterward making understandings with answers to specific inconveniences, I attempt to submit proposal this is applicable to the organization. In this specific situation, I use techniques and methodologies comprising of, assessing running capital, considering working cycles and utilizing various financial proportions to provide a precise image of the office. A short-term position is an extension among an association and an association. This were given me worried in a task that assisted me with advantaging a hypothetical data of reach and advantageous monetary reality. Furthermore, inside the way, I am equipped for make a commitment to the person notwithstanding the blast of the partnership.

I. INTRODUCTION

Hyundai Motor Company transformed into situated in 1967 as an auxiliary of the association Hyundai Engineering and Construction. The business venture started via collecting autos and trucks for the passage

business undertaking at a vehicle fabricating office. In 1975 he created his first auto called the Hyundai Cortina which become delivered in association with the passage motorbike association. Throughout the following two years, it have become the thirteenth biggest vehicle association inside the worldwide with a 2% extent inside the overall retail market. In 1975, the organization resolved to make own vehicle would be offered under the logo call 'Hyundai. He employed 5 of the top of the line vehicle engineers inside the UK who planned his first vehicle. 'Hyundai poni. The car have become the essential advancing vehicle in South Korea due to its little length and monetary expense. Next the Hyundai bangs entered the Canadian commercial center and inside 9 months turned into the good - selling vehicle there. By 1985, creation had outperformed more noteworthy than 1, 000, 000 autos.

II. STATEMENT OF THE PROBLEM

Seed money is employed as modern-day things or as an overabundance of current resources as opposed to modern day liabilities. Seed money control Concerned with problems that emerge while looking to regulate current resources, advanced duties and existing relational cable connections.

In any industry the working capital is most important as it plays significant role starting from procuring raw materials until it is converted into finished goods. If the working capital is under invested it results in delay in output of finished products which in turn reduces sales and profits or if it is over invested, the interest has to be paid on the amount. The payable rate of the field of working capital management, raw materials, receivables, cash and its management system is very vast.

The study has been conducted to know the working capital management of the “Hyundai showroom” to know various ratios of working capital. As working

capital is the life blood and nerve centre of an organization can run successfully without an adequate amount of working capital.

OBJECTIVES OF THE STUDY

The main objective of this research paper is

1. To find out and calculate the overall working capital management in selected four-wheeler company.
2. To find out the trends in working capital followed in four Wheel industry.
3. To analyze and evaluate the financial performance of selected companies in terms of working capital
4. management of automobile Sector of India.

5. To study the pattern of working capital management of Sector of India.

SCOPE OF THE STUDY:

The study mainly deals with working capital management of HUNDAYI SHOWROOM BIDAR decision regarding working capital is not one time decision, so the scope of the study is to identify the financial performance of the company between the year 2015-20, company growth and profit earned.

III. DATA ANALYSIS AND INTERPRETATIONS

TABLE 4.1
SCHEDULE OF CHANGES IN WORKING CAPITAL FOR THE YEAR ENDING 31-03-2016 & 31-03-2017

Particulars	2016	2017	Increase in Working capital	Decrease in Working capital
<u>CURRENT ASSETS:</u>				
Cash and bank Balance	98.20	2508.50	2410.30	
Sundry debtors	809.90	824.50	14.60	
Inventories	1208.80	1415.00	206.20	
TOTALS(A)	20116.90	4748.00		
<u>CURRENT LIABILITIES:</u>				
	3160.00	3861.60		701.60
Other liabilities	3160.00	3861.60		
TOTAL(B)	-1043.10	886.40		1929.50
(A-B)	1929.50			
Increase in working capital	886.40	886.40	2631.10	2631.10

TABLE 4.2
SCHEDULE OF CHANGES IN WORKING CAPITAL FOR THE YEAR ENDING 31-03-2017 & 31-03-2018

Particulars	2017	2018	Increase in Working capital	Decrease in Working capital

CURRENT ASSETS:				
Cash and bank Balance				72.40
	2508.50	2436.10		
Sundry debtors	824.50			
		937.60	113.10	
Inventories	1415.00		381.50	
TOTAL(A)		1796.50		
CURRENT LIABILITIES:	4748.00	5170.20		
Other liabilities				
TOTAL(B)				
	3861.60	5338.00		1476.40
	3861.60	5338.00		
(A-B)				
	886.40	-167.80	1054.20	
Decrease in working capital		1054.20		
	886.40	886.40	1548.80	1548.80

TABLE 4.3
SCHEDULE OF CHANGES IN WORKING CAPITAL FOR THE YEAR ENDING 31-03-2018& 31-03-2019

Particulars	2018	2019	Increase in Working capital	Decrease in Working capital
CURRENT ASSETS:				
Cash and bank Balance	2436.10	775.00		1661.10
Sundry debtors	937.60	1423.70	486.10	
Inventories	1796.50	1840.70	44.20	
TOTALS(A)	5170.20	4039.40		
CURRENT LIABILITIES:				
Other liabilities				
TOTAL(B)	5338.00	5845.80		
	5338.00	5845.80		
(A-B)	-167.80	-1806.40	1638.60	

		1638.60		
Decrease in working capital	-167.80	-167.80	2168.90	2168.90

TABLE 4.4

SCHEDULE OF CHANGES IN WORKING CAPITAL FOR THE YEAR ENDING 31-03-2019 & 31-03-2020

Particulars	2019	2020	Increase in Working capital	Decrease in Working capital
CURRENT ASSETS:				
Cash and bank Balance				145.30
	775.00	629.70		
Sundry debtors	1423.70	1413.70		10.00
Inventories				134.80
TOTALS(A) CURRENT	1840.70	1705.90		
LIABILITIES:	4039.40	3749.30		
Other liabilities				
TOTAL(B)	5845.80	6996.90		1151.10
(A-B)	5845.80	6996.90		
	-1806.40	-3247.60		
Decrease in working capital		1441.20	1441.20	
	-1806.40	-1806.40	1441.20	1441.20

TABLE 4.5

SCHEDULE OF CHANGES IN WORKING CAPITAL FOR THE YEAR ENDING 31-03-2020 & 31-03-2021

Particulars	2020	2021	Increase in Working capital	Decrease in Working capital
CURRENT ASSETS:				
Cash and bank Balance				
	629.70	18.30		
Sundry debtors Inventories				611.40
TOTALS(A)	1413.70	1069.80		343.90
	1705.90	2,615.00	909.10	
CURRENT LIABILITIES:	3749.30	3703.10		

Other liabilities	6996.90	8,013.60		1016.70
TOTAL(B)	6996.90	8,013.60		
(A-B)	-3247.60	-4310.50	1062.90	
		1062.90		
Increase in working capital	-3247.60	-3247.60	1972	1972

IV. FINDINGS

1. We find that seed money for a very long time except for 2017-21 is best compelling in 2017 and the remainder of the complete years working money equilibrium is weak
2. Not There altered into best a blast in seed money in 2016-17, after having a regular lower in seed money. Consequently, we study that the venture has not kept program satisfactory state of the art what you should meet its running money wishes
3. Moreover, 2016-17 in movement of current amounts, the typical show proportion is two: 1, which signifies that advanced property should be twofold from modern-day liabilities, regarding this situation
4. An unnecessary stock turnover proportion is ideal as it recommends more remarkable deals than every rupee put resources into shares. That hence stresses that gatherings having excessive pay enhance extreme stock turnover.
5. For this situation, we track down that the stock turnover proportion is exceptionally high, certainly because of an absolutely little opportunity of offers which prompts a not - existent stock position.
6. The quick ratio indicates a good liquidity value of the company. The liquidity value for the year 2017 is the highest.
7. The working capital turnover ratio is negative in all years except 2017 and hence we observe that it has a weak velocity of utilization of working capital

V. SUGGESTIONS

1. Organizations should undertaking to keep an increment in working capital, as it's miles extremely fundamental for the successful working of the task.
2. The company has to maintain more of current assets than current liabilities to have a better working capital
3. Organizations need to save more the modern property than current commitments while going to have better seed money.
4. The working capital utilization of the company should be improvised in order to maintain efficient management of capital.
5. The stock turnover ratio is high indicating higher risk out of stock positions, hence the stock level has to be increased in order to meet the immediate requirement as a result of which profits can be increased.
6. A good working capital position of a company indicates the company's strong position in its worth, the result of which it can improve its goodwill among its investors, debtors creditors and shareholders" hence the company has to maintain a good working capital management.
7. The company should maintain working management controls in place

CONCLUSION

The above study provides us to draw the following conclusions:

1. Typically, the office has extremely enormous pay for the span of the five economic years showing an increment in call for its product in the commercial center. The business undertaking possesses an wonderful market notoriety and confirmed important expenditure scales.
2. Not Typically the organization has dreadful working capital control, which is obviously not a fine signal of the partnership's appropriately financial event. Organizations require after higher capital control to build benefits over the long run through having decent running money that follows the developing design.
3. Overall it has been a great learning experience doing this project helping me gain a deeper insight into the concept of working capital.

REFERENCES

- [1] BHADRAPPA HARALAYYA , P.S.AITHAL , PERFORMANCE AFFECTING FACTORS OF INDIAN BANKING SECTOR: AN EMPIRICAL ANALYSIS, George Washington International Law Review, Vol.- 07 Issue -01, April-June 2021, PAGE No : 607-621, Available at: <http://archive-gwilr.org/wp-content/uploads/2021/06/Bhadrappa-Haralayya.pdf>
- [2] BHADRAPPA HARALAYYA , P.S.AITHAL , TECHNICAL EFFICIENCY AFFECTING FACTORS IN INDIAN BANKING SECTOR: AN EMPIRICAL ANALYSIS, Turkish Online Journal of Qualitative Inquiry (TOJQI), Vol.- 12 Issue -03, June 2021, PAGE No : 603-620, Available at: <https://www.tojqi.net/index.php/journal/article/view/791/242>
- [3] BHADRAPPA HARALAYYA , P.S.AITHAL , IMPLICATIONS OF BANKING SECTOR ON ECONOMIC DEVELOPMENT IN INDIA, George Washington International Law Review,

Vol.- 07 Issue -01, April-June 2021, PAGE No : 631-642

- [4] Available at: <http://archive-gwilr.org/wp-content/uploads/2021/06/Bhadrappa-Haralayya-1.pdf>
- [5] BHADRAPPA HARALAYYA , P.S.AITHAL ,STUDY ON PRODUCTIVE EFFICIENCY OF BANKS IN DEVELOPING COUNTRY, International Research Journal of Humanities and Interdisciplinary Studies (www.irjhis.com) ,Volume: 2, Issue: 5, May 2021, Page No : 184-194. Available at : <http://irjhis.com/paper/IRJHIS2105025.pdf>
- [6] Bhadrappa Haralayya ; P. S. Aithal . "Study on Model and Camel Analysis of Banking" Iconic Research And Engineering Journals ,Volume 4 ,Issue 11 ,May 2021 Page 244-259. Available at <https://irejournals.com/paper-details/1702750>
- [7] Bhadrappa Haralayya and Aithal, P. S.. "Analysis of cost efficiency on scheduled commercial banks in India". International Journal of Current Research, Volume 13, Issue 06, June 2021, pp 17718-17725 Available at: <https://www.journalcra.com/sites/default/files/issue-pdf/41580.pdf>
- [8] Bhadrappa Haralayya and P. S. Aithal, "A Study On Structure and Growth of Banking Industry in India", International Journal of Research in Engineering, Science and Management ,Volume 4, Issue 5, May 2021. Page no 225–230. Available at: <https://www.journals.resaim.com/ijresm/article/view/778/749>.
- [9] Bhadrappa Haralayya, Retail Banking Trends in India ,International Journal of All Research Education and Scientific Methods (IJARESM), Volume: 9, Issue: 5, Year: May 2021, Page No : 3730-3732. Available At http://www.ijaresm.com/uploaded_files/document_file/Bhadrappa_Haralayyaqscw.pdf
- [10] BHADRAPPA HARALAYYA, P.S.AITHAL, FACTORS DETERMINING THE EFFICIENCY IN INDIAN BANKING SECTOR : A TOBIT REGRESSION ANALYSIS", International Journal of Science &

- Engineering Development Research (www.ijedr.org), Vol.6, Issue 6, June-2021, page no.1 - 6, Available at: <http://www.ijedr.org/papers/IJEDR2106001.pdf>
- [11] BHADRAPPA HARALAYYA , P.S.AITHAL , IMPLICATIONS OF BANKING SECTOR ON ECONOMIC DEVELOPMENT IN INDIA, flusserstudies, Volume 30, June 2021,Page No:1068-1080, Available at: <https://flusserstudies.org/archives/801>
- [12] BHADRAPPA HARALAYYA, P.S.AITHAL, STUDY ON PRODUCTIVE EFFICIENCY OF FINANCIAL INSTITUTIONS, International Journal of Innovative Research in Technology, Volume 8, Issue 1, June-2021 ,Page no: 159 – 164, Available: http://ijirt.org/master/publishedpaper/IJIRT151514_PAPER.pdf
- [13] BHADRAPPA HARALAYYA , STUDY OF BANKING SERVICES PROVIDED BY BANKS IN INDIA, International Research Journal of Humanities and Interdisciplinary Studies (www.irjhis.com), Volume: 2, Issue: 6, Year: June 2021,Page No : 06-12, Available at : <http://irjhis.com/paper/IRJHIS2106002.pdf>.
- [14] BHADRAPPA HARALAYYA, P.S.AITHAL , ANALYSIS OF BANK PERFORMANCE USING CAMEL APPROACH", International Journal of Emerging Technologies and Innovative Research (www.jetir.org | UGC and issn Approved), Vol.8, Issue 5, May-2021, page no 305-314, Available at : <http://www.jetir.org/papers/JETIR2105840.pdf>
- [15] BHADRAPPA HARALAYYA, P.S.AITHAL, ANALYSIS OF BANK PRODUCTIVITY USING PANEL CAUSALITY TEST, Journal of Huazhong University of Science and Technology, Volume 50, Issue 6, June-2021 , Page no: 1 – 16, Available at: <https://app.box.com/s/o71lh776oepypauvzucp9e5ntjw9zf>
- [16] BHADRAPPA HARALAYYA, P.S.AITHAL, INTER BANK ANALYSIS OF COST EFFICIENCY USING MEAN, International Journal of Innovative Research in Science, Engineering and Technology (IJIRSET), Volume 10, Issue 6, June-2021 ,Page no: 6391-6397, Available at: http://www.ijirset.com/upload/2021/june/97_INTER_NC1.pdf
- [17] BHADRAPPA HARALAYYA, P.S.AITHAL , ANALYSIS OF TOTAL FACTOR PRODUCTIVITY AND PROFITABILITY MATRIX OF BANKS BY HMTFP AND FPTFP, Science, Technology and Development Journal, Volume 10, Issue 6, June-2021, Page no: 190-203, Available at: <http://journalstd.com/gallery/23-june2021.pdf>
- [18] BHADRAPPA HARALAYYA, P.S.AITHAL , ANALYSIS OF BANKS TOTAL FACTOR PRODUCTIVITY BY AGGREGATE LEVEL, Journal of Xi'an University of Architecture & Technology, Volume 13, Issue 6, June- 2021 ,Page no: 296-314, available at: <https://www.xajzkjdx.cn/gallery/28-june2021.pdf>
- [19] Bhadrappa Haralayya, P S Aithal, "ANALYSIS OF BANKS TOTAL FACTOR PRODUCTIVITY BY DISAGGREGATE LEVEL", International Journal of Creative Research Thoughts (IJCRT), Volume.9, Issue 6, June 2021, pp.b488-b502, Available at :<http://www.ijcrt.org/papers/IJCRT2106187.pdf>
- [20] Haralayya B. Importance of CRM in Banking and Financial Sectors Journal of Advanced Research in Quality Control and Management 2021, 6(1): 8-9
- [21] Haralayya B. How Digital Banking has Brought Innovative Products and Services to India. Journal of Advanced Research in Quality Control and Management 2021; 6(1): 16-18
- [22] Haralayya B. Top 5 Priorities That will Shape The Future of Retail Banking Industry in India. Journal of Advanced Research in HR and Organizational Management 2021; 8(1&2): 17-18.
- [23] Haralayya B. Millennials and Mobile-Savvy Consumers are Driving a Huge Shift in The Retail Banking Industry. Journal of Advanced

- Research in Operational and Marketing Management 2021; 4(1): 17-19 Available at SSRN: <https://ssrn.com/abstract=3844405> or <http://dx.doi.org/10.2139/ssrn.3844405>
- [24] Haralayya B. Core Banking Technology and Its Top 6 Implementation Challenges. Journal of Advanced Research in Operational and Marketing Management 2021; 4(1): 25-27
- [25] Nitesh S Vibhute ; Dr. Chandrakant B. Jewargi ; Dr. Bhadrappa Haralayya . "Study on Non-Performing Assets of Public Sector Banks" Iconic Research And Engineering Journals Volume 4, Issue, 12 June 2021, Page 52-61 Available at <https://irejournals.com/formatedpaper/1702767.pdf>
- [26] Haralayya, Dr. Bhadrappa and Saini, Shrawan Kumar, An Overview on Productive Efficiency of Banks & Financial Institution (2018). International Journal of Research, Volume 05 Issue 12, April 2018, Available at SSRN: <https://ssrn.com/abstract=3837503>
- [27] Haralayya, Dr. Bhadrappa, Review on the Productive Efficiency of Banks in Developing Country (2018). Journal for Studies in Management and Planning, Volume 04 Issue 05, April 2018, Available at SSRN: <https://ssrn.com/abstract=3837496>
- [28] Basha, Jeelan and Haralayya, Dr. Bhadrappa, Performance Analysis of Financial Ratios - Indian Public Non-Life Insurance Sector (April 30, 2021). Available at SSRN: <https://ssrn.com/abstract=3837465>.
- [29] Haralayya, Dr. Bhadrappa, The Productive Efficiency of Banks in Developing Country With Special Reference to Banks & Financial Institution (april 30, 2019). Available at SSRN: <https://ssrn.com/abstract=3844432> or <http://dx.doi.org/10.2139/ssrn.3844432>
- [30] Haralayya, Dr. Bhadrappa, Study on Performance of Foreign Banks in India (APRIL 2, 2016). Available at SSRN: <https://ssrn.com/abstract=3844403> or <http://dx.doi.org/10.2139/ssrn.3844403>
- [31] Haralayya, Dr. Bhadrappa, E-Finance and the Financial Services Industry (MARCH 28, 2014). Available at SSRN: <https://ssrn.com/abstract=3844405> or <http://dx.doi.org/10.2139/ssrn.3844405>
- [32] Haralayya, Dr. Bhadrappa, E-payment - An Overview (MARCH 28, 2014). Available at SSRN: <https://ssrn.com/abstract=3844409> or <http://dx.doi.org/10.2139/ssrn.3844409> .
- [33] Bhadrappa Haralayya . "Customer Satisfaction at M/s Sindol Bajaj Bidar" Iconic Research And Engineering Journals, Volume 4 ,Issue 12, June 2021, Page 157-169 Available at: <https://irejournals.com/formatedpaper/1702792.pdf>
- [34] Bhadrappa Haralayya . "Ratio Analysis at NSSK, Bidar" Iconic Research And Engineering Journals, Volume 4, Issue 12, June 2021, Page 170-182 Available at: <https://irejournals.com/formatedpaper/1702793.pdf>
- [35] Bhadrappa Haralayya . "Financial Statement Analysis of Shri Ram City Union Finance" Iconic Research And Engineering Journals, Volume 4, Issue 12, June 2021, Page 183-196 Available at: <https://irejournals.com/formatedpaper/1702794.pdf>
- [36] Bhadrappa Haralayya . "Employee Job Satisfaction at Big Bazaar" Iconic Research And Engineering Journals, Volume 4, Issue 12, June 2021, Page 197-206 Available at: <https://irejournals.com/formatedpaper/1702795.pdf>
- [37] Bhadrappa Haralayya . "Effect of Branding on Consumer Buying Behaviour at Vijay Bharat Motors Pvt Ltd, Bidar" Iconic Research And Engineering Journals, Volume 4, Issue 12, June 2021, Page 207-222 Available at: <https://irejournals.com/formatedpaper/1702796.pdf>
- [38] Bhadrappa Haralayya . "Study on Customer Perceptions Guru Basava Motors, Bidar" Iconic Research And Engineering Journals, Volume 4, Issue 12, June 2021, Page 223-231 Available at: <https://irejournals.com/formatedpaper/1702797.pdf>

- [39] Bhadrappa Haralayya . "Study on Loans and Advances for DCC Bank Main Branch Nayakaman, Bidar" Iconic Research And Engineering Journals, Volume 4, Issue 12, June 2021, Page 232-242 Available at: <https://irejournals.com/formatedpaper/1702798.pdf>
- [40] Bhadrappa Haralayya . "Work Life Balance of Employees at Karanja Industries Pvt Ltd, Bidar" Iconic Research And Engineering Journals, Volume 4, Issue 12, June 2021, Page 243-254 Available at: <https://irejournals.com/formatedpaper/1702799.pdf>
- [41] Bhadrappa Haralayya . "Working Capital Management at TVS Motors, Bidar" Iconic Research And Engineering Journals, Volume 4, Issue 12, June 2021, Page 255-265 Available at: <https://irejournals.com/formatedpaper/1702800.pdf>
- [42] Haralayya, Dr. Bhadrappa, Testing Weak Form Efficiency of Indian Stock Market – An Empirical Study on NSE (April 30, 2021). Emerging Global Strategies for Indian Industry (ISBN: 978-81-910118-7-6), 2021, Available at SSRN: <https://ssrn.com/abstract=3837488>
- [43] Haralayya, Dr. Bhadrappa, Top 10 Ways to Improve the Communication Skills (JUNE 20, 2016). Available at SSRN: <https://ssrn.com/abstract=3844410> or <http://dx.doi.org/10.2139/ssrn.3844410>
- [44] Haralayya, Dr. Bhadrappa, Multi-Inter-Trans Disciplinary Research Towards Management and Commerce (July 25, 2016). Available at SSRN: <https://ssrn.com/abstract=3847404>
- [45] Bhadrappa Haralayya . "Advertising Effectiveness With Reference to Big Bazaar" Iconic Research And Engineering Journals, Volume 5, Issue 1, July 2021, Page 101-110 Available at: <https://irejournals.com/formatedpaper/1702831.pdf>
- [46] Bhadrappa Haralayya . "Analysis of Non Performing Asset on Urban Cooperative Bank in India" Iconic Research And Engineering Journals, Volume 5, Issue 1, July 2021, Page 111-121 Available at: <https://irejournals.com/formatedpaper/1702832.pdf>
- [47] Bhadrappa Haralayya . "Ration Analysis With Reference to DCC Bank" Iconic Research And Engineering Journals, Volume 5, Issue 1, July 2021, Page 122-130 Available at: <https://irejournals.com/formatedpaper/1702833.pdf>
- [48] Bhadrappa Haralayya . "Consumer Buying Behavior With Reference to Bajaj Auto Ltd" Iconic Research And Engineering Journals, Volume 5, Issue 1, July 2021, Page 131-140 Available at: <https://irejournals.com/formatedpaper/1702834.pdf>
- [49] Bhadrappa Haralayya . "Sales Promotion With Reference to Yamaha Motor" Iconic Research And Engineering Journals, Volume 5, Issue 1, July 2021, Page 141-149 Available at: <https://irejournals.com/formatedpaper/1702835.pdf>
- [50] Bhadrappa Haralayya . "Financial Statement Analysis Using Common Size on Mahindra Sindol Motors" Iconic Research And Engineering Journals, Volume 5, Issue 1, July 2021 , Page 150-159 Available at: <https://irejournals.com/formatedpaper/1702836.pdf>
- [51] Bhadrappa Haralayya . "Loans And Advances with Reference to PKGB Bank" Iconic Research And Engineering Journals, Volume 5, Issue 1, July 2021, Page 160-170 Available at: <https://irejournals.com/formatedpaper/1702837.pdf>
- [52] Bhadrappa Haralayya . "Study on Trend Analysis at John Deere" Iconic Research And Engineering Journals, Volume 5, Issue 1, July 2021, Page 171-181 Available at: <https://irejournals.com/formatedpaper/1702838.pdf>
- [53] Haralayya B, Aithal PS. Study on Cost Efficiency in Indian and Other Countries Experience. Journal of Advanced Research in

- HR and Organizational Management 2021; 8(1&2): 23-30.
- [54] Haralayya B, Aithal PS. Study on Theoretical Foundations of Bank Efficiency. . Journal of Advanced Research in Operational and Marketing Management 2021; 4(2): 12-23.
- [55] Haralayya B, Aithal PS. Study on Profitability Efficiency in Indian and Other Countries Experience. Journal of Advanced Research in Quality Control and Management 2021; 6(2): 1-10.
- [56] S. Vinoth, Hari Leela Vemula, Bhadrappa Haralayya, Pradeep Mamgain, Mohammed Faez Hasan, Mohd Naved, Application of cloud computing in banking and e-commerce and related security threats, Materials Today: Proceedings, 2021,ISSN 2214-7853, <https://doi.org/10.1016/j.matpr.2021.11.121>.(<https://www.sciencedirect.com/science/article/pii/S2214785321071285>).
- [57] Haralayya B, Jeelan BV, Vibhute NS. Capital Structure and Factors Affecting Capital Structure. J Adv Res Eco Busi Mgmt 2021; 4(2): 4-35.
- [58] Vibhute NS, Haralayya B, Jeelan BV. Performance Evaluation of Selected Banks using Ratio Analysis. J Adv Res Eco Busi Mgmt 2021; 4(2): 36-44
- [59] Jeelan BV, Haralayya B, Vibhute NS. A Study on Empirical Analysis of Relationship between FPI and NIFTY Returns. J Adv Res Acct Fin Mgmt 2021; 3(2): 3-22
- [60] Jeelan BV, Haralayya B, Vibhute NS. A Study on Performance Evaluation of Initial Public Offering (IPO). J Adv Res Pub Poli Admn 2021; 3(2): 12-26.
- [61] Basha VJ, Haralayya B, Vibhute NS. Analysis of Segment Reporting with Reference to Selected Software Companies. J Adv Res Entrep Innov SMES Mgmt 2021; 4(2): 9-26.
- [62] Jeelan BV, Haralayya B, Vibhute NS. Co-Movement and Integration among Stock Markets: A Study of 10 Countries. J Adv Res Acct Fin Mgmt 2021; 3(2): 23-38.
- [63] Jeelan BV, Haralayya B, Vibhute NS. A Comparative Study on Selected Foreign Currencies. J Adv Res Eco Busi Mgmt 2021; 4(2): 45-5