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A STUDY ON FINANCIAL ANALYSIS AT GECO LEGEND OF COIMBATORE

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ABSTRACT

Monetary incorporation is an essential to financial turn of events. This has been repeated by global just as public bodies. Studies have shown that monetary avoidance has its foundations in friendly prohibition. This demonstrates the profundity and significance of monetary consideration in making comprehensive turn of events. Various investigations have uncovered degrees of monetary consideration with restricted examinations performed on the effect of monetary incorporation drives on monetary soundness. This paper reasons that improved proportions of monetary consideration which incorporate both access and use ought to be applied, since access and utilization are not the equivalent but rather beneficial. Casual monetary administrations ought to likewise be incorporated as they assume a major part in non-industrial nations.

Keywords: Financial analysis, company, profit, activity, profitability, liquidity, indebtedne

INTRODUCTION

In a worldwide market economy that is controlled by its consistent vulnerability, the business undertakings are confronted with requesting monetary conditions. They are presented to consistent changes of climate just as positive pressing factor of contenders, who are attempting each day to build the nature of their items and administrations and constantly to advance ahead. This reality brings about an adverse consequence in general execution of the business subject.

The business subject, to have the option to keep a steady and cutthroat situation available, to give contributions to the administration, to settle on significant key choices and to accomplish their monetary objectives, is compelled to continually dissect and screen their monetary circumstance with which shows up towards monetary subjects and the encompassing's circumstance. For this reason the monetary investigation is utilized. With it the business subject will be fit to forestall the emergency, which would prompt remediation or even to liquidation.

OBJECTIVE

The purpose of this article is to provide basic knowledge about financial analysis and, as a result, to assess the progress of the business subject in terms of activity, liquidity, profitability, and indebtedness, in order to identify strengths and opportunities on which the business subject should rely. It also attempts to identify flaws and dangers that could lead to problematic situations, and to suggest steps to strengthen the system of financial economic analysis of the business subject based on the findings.

METHOD

Analysis, synthesis, induction, deduction, and hypothesis creation were the basic scientific processes employed in this article. The theoretical basis for meeting the defined goal will be obtained through a synthesis of theory and knowledge. The focus of the investigation will be on the financial accounts of a public limited firm that manufactures equipment and components. We will draw conclusions and offer measures for improving the financial and economic analysis system of the business subject based on the findings of the study, using induction, deduction, and hypothesis formulation.

REVIEW OF LITERATURE

an overview of GTE performance over the 5 years to 1996 using the IBIS enterprise database, following the method of analysis firm performance as outlined by the steering committee 1998. he has made comparative analysis and its results indicate that there are large differences in performance across firms, and more particularly, across the industries. assessing the performance of government trading enterprises GTEs has become increasing important in the context of the push towards privatisation.

DHANKAR (1998) has studied about the criteria of performance measurement for business Enterprises in India study of public sector under. the author gives a new model for measuring the performance of a business enterprises in India, wherein, the basis to compare its actual rate of return. realizing the importance and controversy of public sector in India. an attempt was made to measure the performance of all public sector undertakings. which were started up to 1964 and were in operation until 1983. it is shocking to know that half of them on an average want to talk of making excess returns. have not been able to earn equal to their cost of capital.

SENGUPTA(1998) Studied concerning the performance of the fertilizers industry in India . by analysing of cost functions and cobb-douglas production function have been made to check the performance of the industry . analysis of shifting cost functions further highlight that the firms belonging to this industry expand capacities , even before fully exploiting the existing capacity confirming to the oligopolistic behavioural tendency of the firms belonging to the fertilizers industry . the result showed that the industry was subject to the law of increasing costs . he founded that , to get further support from the examination of the production function . which revealed that the average productivity of labour exceeds its marginal productivity.

D “SOUZZA &MEGGINATION (1999)Have studied concerning the financial and operating performance of privatized firms during the 1990s. they made comparison about the pre and post privatization financial and operating performance of 85 companies form 28 industrialized countries that were next 10 year periods , with view to help the policy makers to take appropriate decisions . he have been calculated various financial ratios for analysing the financial health of the industry . after the comparison of ratios he has calculated that the forecast of sales and profits of tea manufacturing companies showed that the Indian tea industry has bright prospects . he has also revealed that the recent changes in Indian economic politics may boost of the foreign exchange earnings , which may benefit these companies . which are exporting to hard currency areas

PAI, VADIVEL& KAMALA (1998).have studied about the diversified companies and financial performance . main purpose of research was found out the relationship between diversified firms and their financial performance . for the purpose of research , they have selected seven large firms and otherwise in their portfolio and operating in diverse industries . in this study , a set of performance measure / ratio was employed to determine the level of financial performance and variations in performance from one firm to another has been observed and statistically established . they revealed that the diversified firms studied have been healthy financial performance .

RESEARCH METHODOLOGY

the research methodology consists of design, data collections and tools for analysing the past and future performance of PACCS, financial analysis . the various tools used for a ratio analysis , regression analysis , comparative balance sheet , common size balance sheet , time series analysis .

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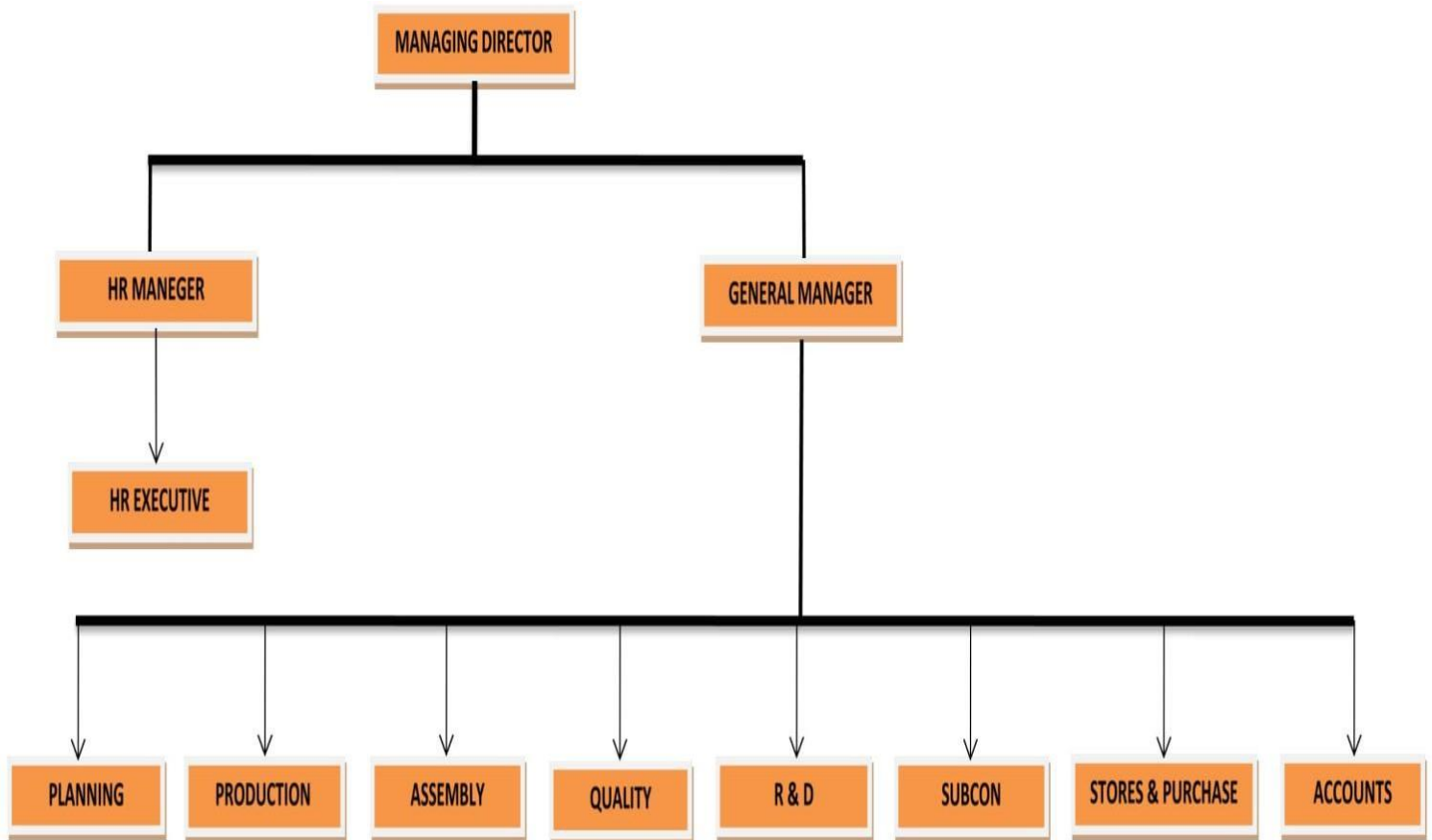
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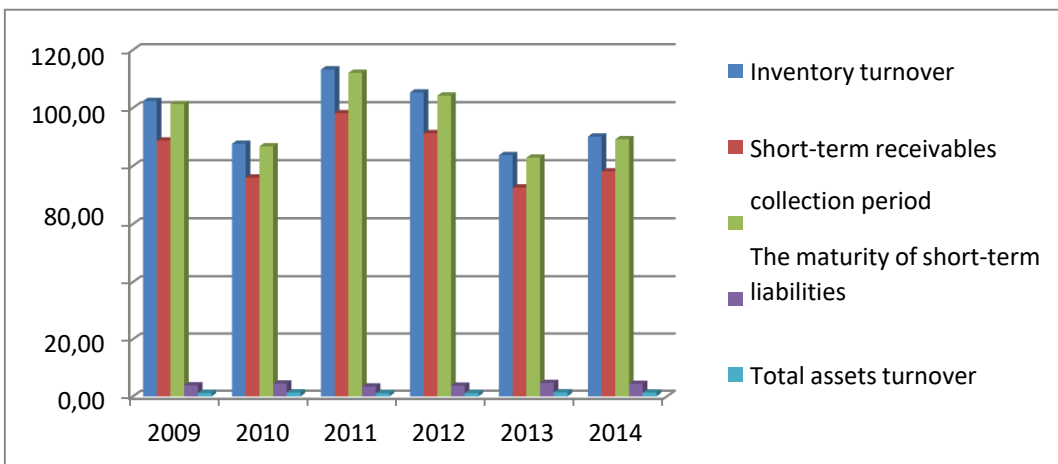
- Tractor attachments

TABLES AND CHARTS



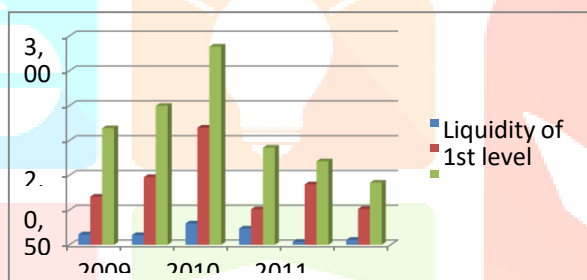
1. TABLE

	m. u.	2009	2010	2011	2012	2013	2014
Inventory turnover	day	102,41	87,69	113,29	105,36	83,75	90,16
Short-term receivables collection period	day	88,77	76,01	98,20	91,32	72,60	78,16
The maturity of short-term liabilities	day	101,35	86,79	112,13	104,27	82,89	89,24
Fixed assets turnover	coef.	3,85	4,50	3,48	3,74	4,71	4,37
Total assets turnover	coef.	1,18	1,38	1,07	1,15	1,44	1,34

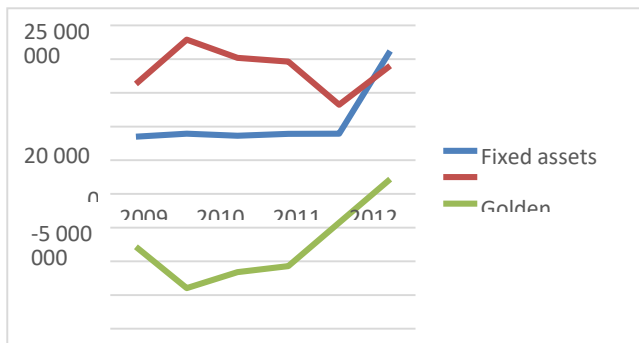


2.TABLE

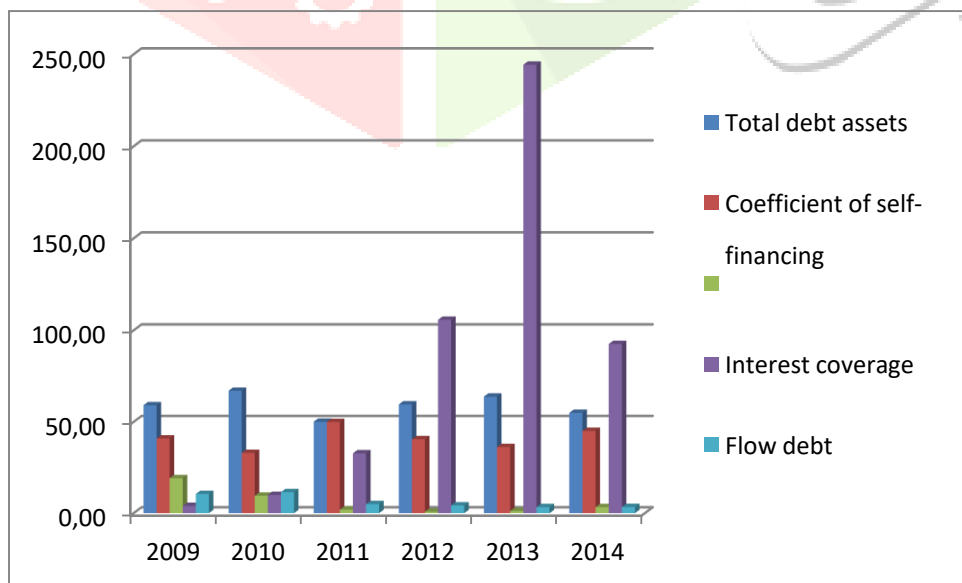
	m. u	2009	2010	2011	2012	2013	2014
Liquidity of 1 st level	coef.	0,15	0,14	0,31	0,23	0,04	0,07
Liquidity of 2 nd level	coef.	0,69	0,97	1,68	0,51	0,87	0,52
Liquidity of 3 rd level	coef.	1,68	2,00	2,85	1,40	1,20	0,89



3.TABLE



	2009	2010	2011	2012	2013	2014
CA	19 403 638	28 020 007	17 872 437	37 793 178	25 639 724	18 248 631
SO	11 580 734	14 044 305	6 279 600	27 077 378	21 365 752	20 445 240
CA- SO=NWC	7 822 904	13 975 702	11 592 837	10 715 800	4 273 972	-2 196 609



CONCLUSION

In order to improve their financial performance, PAACS-Alangulam must be advised to do the following based on their analysis:

- The PAACS Alangulam should motivate impart right knowledge about banking to their staff and also should bring new products / services based on the aspiration of customers.
- They have to fundamentally reorient its business models by moving from product-centric silos to customer-centric strategies.
- It must become more client-centric by leveraging sophisticated insights to improve risk management, pricing, channel performance and client satisfaction.

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