

A PROJECT REPORT ON
“Analysis of financial statement - A case study on secondary data
of Tata Steel”

Submitted to

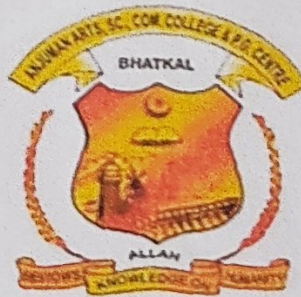


KARNATAK UNIVERSITY DHARWAD
In partial fulfilment for the degree award of the degree of

MASTER OF COMMERCE

Submitted by :
MISS.SHUBHA .B. SHETTY
Registration No: P02JK21C0006

Under the Guidance of
Prof. Ganesh Naik
Department of Postgraduate studies in commerce



Anjuman Arts, Science, Commerce College and PG Center
Anjumanabad, BHATKAL,(U.K).581320

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ಅಂಜುಮನ್ ಕಲಾ, ವಿಜ್ಞಾನ, ವಾಣಿಜ್ಯ ಮಹಾವಿದ್ಯಾಲಯ ಹಾಗೂ ಸ್ನಾತಕೋತ್ತರ ಕೇಂದ್ರ
ANJUMAN ARTS, SCIENCE, COMMERCE COLLEGE & P.G. CENTRE

(AFFILIATED TO THE KARNATAK UNIVERSITY, DHARWAD)
Accredited "B" Grade by NAAC

Post Box No. 02
Anjumanabad, BHATKAL - 581 320. (Uttar Kannada)
Ph : 08385 (O) 226443 (F) 228443 (M) 9886212692
E-mail : anjumancollegebkl@gmail.com
Website : www.anjuman.edu.in



ಪೋಸ್ಟ್ ಬಾಕ್ಸ್ ನಂ. ೦೨
ಅಂಜುಮಾನಾಬಾದ್, ಭಟ್ಕಲ್ - ೫೮೧ ೩೨೦
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CERTIFICATE

This is to certify that the Project Work titled "Analysis of Financial Statement – A Case Study on Secondary Data of Tata Steel" is an original record done by Miss. Shubha. B. Shetty with Registration No. P02JK21C0006, in partial fulfillment of the award of Degree of Master of Commerce under Karnataka University, Dharwad during 2022-23. The project satisfies the academic requirements in respect of project work prescribed for the Degree of Master of Commerce and is a record of her own independent work.

This project is based on the studies carried out by her and has not submitted to any other University or Institution for the award of any degree or diploma.

Project Guide

(Prof. Ganesh Naik)

Principal

Prof. M.K. Shaikh

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CHAPTER-1

INTRODUCTION

INTRODUCTION :

Financial analysis is a process of evaluating the relationship between component parts of financial statement to obtain better understanding of firm position and performance. The project is based on financial statement analysis of "TATA STEEL INDUSTRY" 'aimed at analysing the financial feasibility of the company in terms of liquidity turnover ratio, solvency ratio and profitability ratio through ratio analysis technique used as benchmark for evaluating the financial position and performance.

Financial statement analysis is the process of reviewing and analysing a company financial statements to make better economic decisions. These statements include the income statement, balance sheet Statement of cash flow, and statement of changes in equity .The purpose of financial statement analysis is to diagnose the information contained in the financial statement so as to judge the profitability and financial soundness of the firm.

The analysis and interpretation of financial statements is essential to bring out the mystery behind the figure in financial statements. Financial statement analysis is an attempt to determine the significance and meaning of a financial statement with various tools so the forecast may be made of future earning ability to pay the interest and debt maturities and profitability of the sound dividend policy. Financial statement analysis has been used which is supposed to be a powerful tool for financial statements within a firm.

Financial analysis may be used not only to evaluate the performance of the firm but also of its division of the firm ,department of the firm and its product line and also used to analyse the firm . in the scene of comparing the financial statement of "TATA STEEL INDUSTRY" with the past and current financial position and also estimated position of the future.

CONCLUSION:

Efficient management of finance is very important for the business. The term financial statement is a very dynamic term. The subject matter of financial statement analysis has been changing very rapidly . In the present time greater importance is given to the financial statement analysis .So here an attempt is made by me to analyse the financial statement of TATA STEEL LTD.

While analyse the financial statement of tata steel is in favourable condition in terms of debt ratio,

Inventory turnover ratio, and proprietor ratio.these factors play an important role in forming company strategic and operational thinking .effort should be considerably made to improve the financial position up to the next level of performance in order to make benchmark this will yield greater efficiency and improve investor satisfaction.