"A study on Comparative Cash Flow Statement of Wipro Limited"

Submitted To

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Master of Commerce

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Certificate

This is to Certify that the Project work Titled **"A Study on Comparative Cash flow statement of Wipro Limited"** is an original record of field works done by **Ms. Swati Nagesh Gouda** with Registration No.**19C011054** in a partial fulfillment of the award of degree of **Master of Commerce** of the **Karnatak University, Dharwad** during 2020-21. 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 been submitted to any other University or Institution for the award of any degree or diploma.

Project Guide

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INTRODUCTION :

Project report is based on an analysis of the cash flow statement of "Wipro Ltd" with the purpose of analyzing the cash flow and outflow of the firm.

Cash flow statement is a financial statement that describes the information of cash inflow and cash out flow that is cash receipts and cash payments of the business during a given period. The statement complements the income statement and balance sheet. Cash flow statement shows how companies have performed in managing inflows and outflows of cash.

Cash flow statement gives the overall picture of the financial position of the firm based on the cash-like cash owned to pay for creditors, bank loan, and revenue of the firm. Cash flow statement shows how changes in balance sheet accounts and income affect cash and cash equivalents and breaks the analysis down to operating, investing and financing activities transactions which increase the cash position of the entity are called as inflows of cash and those which decrease the cash position as outflows of cash.

OBJECTIVES OF THE STUDY:

- To understand the background of the Wipro.
- To ascertain the sources from activities namely operating, investing and financing activities from which cash and cash equivalents were generated by an enterprise.
- To find out the net change in cash and cash equivalents indicating the difference between sources and uses from or by the three activities between the dates of two balance sheet.

Conclusion:

Wipro Ltd is an Information Technology Industry; it provides services to Multinational Companies and also Domestic Companies. Finally to conclude that overall the firm has been doing well and also the firm has to encase the opportunities for the future growth.

Analysis of cash flow statements shows the details of change in cash and cash equivalents in operating, investing and financing activities. Based on the information collected during the study period, cash flow analysis on Wipro Ltd shows more funds are utilized for deposits, investments and repayment of loans.

The net profit of the firm is increasing in the current period which shows the firm has in a bad position. Firm provides high quality service and gives prompt service to the companies and also faces the future challenges.