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(AFFILIATED TO THE KARNATAK UNIVERSITY, DHARWAD)

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Golden Jubilee

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(ಉತ್ತರ ಕನ್ನಡ) ಕರ್ನಾಟಕ ರಾಜ್ಯ
ದೂರವಾಣಿ : ೦೮೩೫ (ಒ) ೨೨೬೪೪೩ (ಪ್ಯಾಕ್) ೨೨೮೪೪೩
(ಮೊ) ೯೮೮೬೨೦೨೬೯೨

Certificate

Certified that the project work titled "An Analysis on Comparative Financial Statements of Nanda Enterprises, Bhatkal" is an original record of field work done by Ms. Lavanya Madeva Naik with Registration No. 18C011211 in a partial fulfillment of the award of degree of Master of Commerce of the Karnataka University, Dharwad during 2019-20. 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 has not been submitted to any other University or Institution for the award of any degree or diploma.


Dr. Devidas Prabhu

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CERTIFICATE

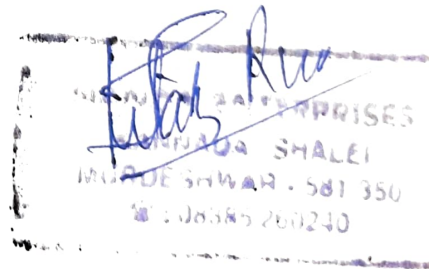
This is to certify that **Ms. Lavanya Madeva Naik** student of **M.com fourth semester** with register number **18C011211** studying at Anjuman degree college and PG centre, Bhatkal has visited our **Enterprises** for data collection in respect of the project work.

We believe that this project is of her own efforts and wish her good luck in her academic endeavour.

Palce: **Bhatkal**

Date: 02-10-2020

Proprietor



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INTRODUCTION

Financial statement is a process of examining relationship among financial statement elements and making comparisons with relevant information. It is a tool in decision making processes. Financial statement is defined as the process of identifying financial strength and weaknesses of the firm by properly establishing relationship between the items of the balance sheet and profit and loss account. There are various methods or techniques that are used in analyzing financial statement, such as comparative statements, schedule of changes in working capital, common size percentages, funds analysis, and trend analysis. Financial analysis of comparative statement is suitable and complex concept. Doing well may be measured by different standards.

Financial analysis refers to an assessment of the viability, stability and profitability of a business, sub-business or project. It is performed by professionals who prepare reports using comparative statement that make use of information taken from financial statement, and other reports. There reports are usually presented to management as one of their bases in making business decision.

- Continue or discontinue its main operation or part of its business
- Make or purchase certain material in the manufacture of its product;
- Acquire or rent/lease certain machineries and equipment in the production of its goods;
- Make decisions regarding investing or lending capital;

5.3 CONCLUSION:-

The study on Nanda enterprises was very interesting. This unit running under profit. Since it is the one among the manufacturing concerns in North canara. It has captured large range of customers. Hence there is ample opportunity for growth.

The financial position of the company is very good however there are some areas that require immediate attention. In the matter of financial analysis, the company has good performance.