

A Project Work on
**“Financial Statement Analysis of Chemical Industry
A Study of M. N. Chemical Ltd”**
Submitted To



Karnatak University Dharwad
In partial fulfilment of the Requirements for the Degree of
Master of Commerce
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By:
Ms. Medha Babu Naik
Registration Number:17C011114

Under the supervision of
Prof. Saheelahmed.M
Department of PG Studies in Commerce



**ANJUMAN ARTS, SCIENCE, COMMERCE COLLEGE AND P.G
CENTRE, ANJUMANABAD, BHATKAL-581320**

2018-19

Post Box No. 02
 Anjumanabad, BHATKAL - 581 320 (Uttar Kannada)
 Phone : 08385 (O) 226443 (F) 228443 (M) 9886212692
 Email : anjumancollegebkl@gmail.com
 Website : www.adc.ac.in

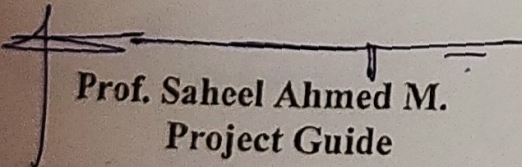


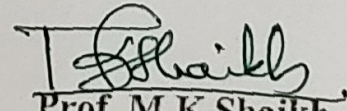
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 ಅಂಜುಮನಾಬಾದ್, ಭಟ್ಕಲ್ - 581320
 (ಉತ್ತರ ಕನ್ನಡ) ಕರ್ನಾಟಕ
 ದೂರವಾಣಿ : 08385 (ಓ) 226443 (ಫ್ಯಾಕ್ಸ್) 228443
 (ಮೊ) 9886212692

Certificate

Certified that the Project Work titled "a study on Comparative and trend analysis of Financial statement" in M N Chemicals Ltd, Industrial Area, kumta is a original record of field work done by Ms. Medha Babu Naik with Registration No. 17C011114 in a partial fulfillment of the award of Degree of Master of Commerce of the Karnatak University, Dharwad during 2018-19. 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 submitted to any other University or Institution for the award of any degree or diploma.


 Prof. Saheel Ahmed M.
 Project Guide


 Prof. M.K. Shaikh
 Principal

Ref. no. : MNCL/24/PS/2018-19

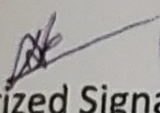
CERTIFICATE

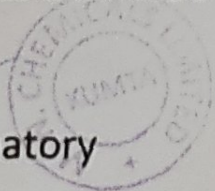
This is to certify that Miss **MEDHA BABU NAIK** Reg. No. **17C011114** M. Com. IVth semester student of **Anjuman Arts, Science, Commerce College and P. G. Centre, Bhatkal** has undergone an in-plant training in our factory. She has prepared project report named "**A study of Comparative and Trend Analysis of Financial Statement**" with special reference to our company.

We are happy to state that, she has successfully completed her training and she has been sincere and hard working in her endeavor.

We wish her bright future.

For M N Chemicals Limited


Authorized Signatory



Place: Kumta

Date : 31.05.2019

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INTRODUCTION

This project study is based on comparative and trend analysis of financial statement of MN chemical Ltd. It aims at analyzing the financial feasibility of the company, where financial analysis is used as a yardstick for evaluating the financial position of firm. Analysis & interpretation of various accounting data gives a better understanding of financial performance at the firm. Thus the financial analysis has been used which is supposed to be powerful tool for financial statement.

Financial analysis may be used not only to evaluate the performance of the firm., but also of its division, department and its product line & and also used to analysis the trends of the firm in the sense to compare the financial statement of the MN chemical lid with its past & current financial position and future estimated position.

This project study is based on comparative & trend analysis of financial statement of M N chemical Ltd.

NEED FOR THE STUDY

Chemical industry plays a vital role in the growth of the country's economy as per the survey there are no of increment in the chemical field which useful to the nations growth.

1. Financial statement analysis helps us to understand & interpret information in the financial position of the company
2. It helps to know whether the firm is performing comparatively to the pervious year present year.
3. This study helps to review the financial performance of the company.

SUGGESTION & RECOMMENDATIONS:

1. A well organized stock rooms promotes safety and is more efficient and putting one person in charge of the stock room can help to facilitate proper organization and storage within the area.
2. Signs and container labels reinforce safety and serve as a constant reminder of specific handling use and disposal procedure.
3. Training is required for all workers prior to their assignment in the industry in the industry but education should not stop there.
4. M N chemical has better market but it has wider its market area.

CONCLUSION:

M N Chemical Ltd manufacturing bulk drugs such as chloride, potassium chloride, sodium citrate, sodium acid phosphate, sodium acetate (TP, Ar, LR Grades). the units is using locally available raw materials (Acetic Acid glacial, Caustic Phosphoric soda, etc& is generating employment to skilled and unskilled workers of the locality. The unit is capable of generating adequate surplus. The unit is enjoying monopoly in the market hence scope of growth is very high for the unit.

The comparative analysis shows the comparison of Income, Expenses, asset and Liabilities of previous year and present year & the trend analysis shows the trend percentages of the assets and Liabilities of financial year of the firm.

M N chemicals supply the product to the B. E Merck India Ltd. Ranbaxy Ltd, SD fine chemicals Ltd & many other pharmaceutical