

ಅಂಜುಮನ್ ಕಲಾ, ವಿಜ್ಞಾನ, ವಾಣಿಜ್ಯ ಮಹಾವಿದ್ಯಾಲಯ ಹಾಗೂ ಸ್ನಾತಕೋತ್ತರ ಕೇಂದ್ರ

ANJUMAN ARTS, SCIENCE, COMMERCE COLLEGE & P.G. CENTRE

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ಅಂಜುಮನ್‌ನಾಬಾದ್, ಭಟ್ಕಲ್ - ೫೮೧ ೩೨೦

(ಉತ್ತರ ಕನ್ನಡ) ಕರ್ನಾಟಕ ರಾಜ್ಯ

ಮಹಾವಿದ್ಯಾಲಯ : ಧಾರವಾಡ (ಜಿ) ೫೮೧೩೨೦ (ಪುಸ್ತಕ) ೯೮೮೬೨೧೨೬೯೨

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# Certificate

Certified that the project work titled "A Case Study on Working Capital Management of Vishwas Foods and Exports Pvt. Ltd" Shirali, Bhatkal is an original record of field work done by Ms. Raksha Maruti Nayak with Registration No. 18C011221 in a partial fulfillment of the award of degree of Master of Commerce of the Karnatak 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 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. Ganesh Naik

Project Guide

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# VISHWAS FOODS & EXPORTS PVT. LTD.,

## MANUFACTURERS & EXPORTERS OF CASHEW KERNELS

Fact: Sy. No. 517, SHIRALI - 581 354. Tq.: Bhatkal, Uttar Kannada. KARNATAKA.

f. No.:.....

Date:.....

### CERTIFICATE

This is to certify that Miss. **Raksha Maruti Nayak**, Student of Master of Commerce, IV Semester, (Reg No: 18CO11221), studying in Anjuman Degree College & P. G. Centre, Bhatkal has successfully completed the internship training in our factory and submitted a report entitled "A CASE STUDY ON WORKING CAPITAL MANAGEMENT OF VISHWAS FOODS AND EXPORTS PVT LTD."

During the training period, we found her sincere, hardworking and knowledgeable. We wish her all the success in her future.

Bhatkal

23<sup>rd</sup> September 2020

For VISHWAS FOODS & EXPORTS (P) LTD.

  
Director

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## **INTRODUCTION**

The project undertaken is on "WORKING CAPITAL MANAGEMENT" in "VISHWAS FOOD AND EXPORT PRIVATE LTD". It describes about how the company manages its working capital and the various steps that are required in the management of working capital.

Working capital refers to the cash, a business requires for day to day operations or more specifically for financing the conversion of raw materials in to finished goods.

Management of the working capital is nothing but the management of current assets. The management of current assets includes inventory received, debtors book debts, short term assets, cash and bank balance.

The goal of working capital management is to ensure that a firm is able to continue its operations and that it has sufficient ability to satisfy both maturing short term debt and upcoming operational express. The management of working capital involves managing inventories, accounts receivable and cash.

## **NEED FOR THE STUDY**

Proper management of working capital is essential to a company's fundamental financial health and operational success as a business.

The working capital ratio, which divides current asset by current liabilities indicates whether a company has adequate cash flow to cover short term debts and expenses.

## **OBJECTIVE OF THE STUDY**

1. To study the movement of working capital turnover ratio.
2. To examine whether there is a significant variation in working capital in the past three years period of "VISHWAS FOODS AND EXPORTS PRIVATE LTD".
3. To study sources and uses of the working capital.
4. To study the liquidity position through various working capital related ratios.
5. To study the working capital components such as receivables accounts, cash management, inventory management.

## **SCOPE OF THE STUDY**

The present study covers on analysis of working capital of a small scale industry engaged production of cashew nuts in the rural area. The study of working capital is based on tools like statement of changes in working capital, working capital turnover

## CONCLUSION

Working capital management is essentially an accounting strategy with a focus on the maintenance of a sufficient balance between a company's current assets and liabilities. An effective working capital management system allows business to not only cover their financial obligations, but it is also a way to help companies boost their earnings. Managing working capital means managing inventories, cash, accounts payable and accounts receivable. An efficient working capital management system often uses key performance ratios, such as the Working capital ratio, the Inventory turnover ratio and the Collection ratio, to help identify areas that require focus in order to maintain liquidity and profitability.

In this agency uses working capital in its daily operations. Working capital is the difference between a business current assets and current liabilities or debts. Working capital serves as a metric for how efficiently a company is operating and how financially stable it is in the short-term. The working capital ratio, which divides current assets by current liabilities, indicates whether a company has adequate to cover short-term debts and expenses.