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ಅಂಜುಮನಾಬಾದ್, ಭಟ್ಕಳ - ೫೮೧ ೩೨೦  
(ಉತ್ತರ ಕನ್ನಡ) ಕರ್ನಾಟಕ ರಾಜ್ಯ  
ದೂರವಾಣಿ : ೦೮೩೮೫ (೭) ೨೨೬೪೪೩ (ಪ್ಯಾಕ್) ೨೨೮೪೪೩  
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## Certificate

This is to certify that the project work titled "An Analysis on Cash flow statement of Sharavati Agrotech Private Limited., Honnavar" is an original record of field work done by Ms. Gangotri Manju Gouda with Registration No. 18C011210 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.

Project Guide

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Principal

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## **CERTIFICATE**

This is certify that Ms.Gangotri Manju Gouda. Student of M.COM 4<sup>th</sup> semester with Register Number 18C011210, studying at Anjuman Arts, science and Commerce college and PG, center, Bhatkal has visited our industry for data collection in respect of project work. We believe that this project work her own efforts and we wish her good luck in her academic endeavor.

For Sharavati Agrotech Pvt. Ltd.

  
Managing Director

Signature of the manager.

Date: 26/09/2020

Place: Honnavar.

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## INTRODUCTION.

I have selected the project topic on An Analysis on Cash Flow Statement of Sharavati Agrotech private limited Honnavar. The project includes the study of the organization the inflow and outflow of cash from operation.

Cash flow statement indicates the amount of cash receipt and the amount of cash payments or disbursement during a specified time. The cash flow statement shows the net increase or decrease in cash and explain the causes for the changes in the cash balance during a certain time period.

It determines other source of cash how this is collected and utilized or allocated. The cash flow analysis plays very important role in the successful operation of day to day business activities.

The cash flow statement is a financial statement that shows the change in balance sheet along with the effect flow of income on cash and cash equipment. Furthermore it breaks the analysis down to operating investing and financing activities.

The balance sheet is a snapshot of a firms financial resources and obligation at a single point in time, and the income statement summarizes a firm's financial transaction over an interval of time.

Cash flow statement will make proper analysis about the strength and weakness of firms operation.

## INTRODUCTION.

A cash flow statement is a statement of changes in the financial position of a firm on a cash basis. The financial statement being primarily inclusive of position statement and income statement. There is also a third important financial statement known as cash flow statement, which shows inflows and outflows of the cash and cash equivalents.

One of the primary reasons cash inflows and cash outflows are observed is to compare the cash from operations to net income. The comparison helps company management, analysts and investors to gauge how well a company is running its operations. The cash flow statement reflects the actual amount of money the company receive from its operation.

Profitability is the main objective of modern business because profits are important to the success of business. However, a business cannot archive or maintain profitability without carefully management of its cash.

The separation of management from ownership in modern business calls for the use of some form of connection between the managers and the owners and other interested parties. Financial reporting is the most efficient and extensively used medium of commuting the operating result as well as latest financial position of a concern for the management. Constancy and archive of any business largely depend on its capacity to generate enough cash.

As part of conveying an end result of companies operation management use financial statement as an important vehicles through which financial information is furnished to the stakeholders. But the three basic financial statement present only fragmentary information about a company's cash flow.

The balance sheet is a snapshot of a firms financial resources and obligation at a single point in time, and the income statement summarizes a firms financial translations over an interval of time. These two financial statement reflect the accrual basis accounting used by firms to match revenues with the expenses associated with generating those revenue.

Cash flow statement is useful for short – term planning and control of cash. A business entity needs sufficient amount of cash to meet its various obligation in the near future such as payments for purchase of fixed assets payment of debts operating expenses of the business etc.

## CONCLUSION.

After making the cash flow analysis on sharavati Agrotech private limited, came to a conclusion that overall the firm has been doing well and also firm has been doing well and also firm has to encase the opportunities for the future growth. The net profit of the firm increasing in current period which shows firm has in good position.

Analysis of cash flow statement 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 sharavati agrotech private limited, shows more funds are utilized for deposits, investments and repayment of loans.

Relating to cash flow analysis in sharavati Agrotech private limited is purely a manufacturing industry. Theirs for it is a mainly concentrating on operating activities rather than financing and investing activities. On the whole organization study at sharavati Agrotech private limited company is very much interesting in which I came to know overall working environment to this company has a I have observed workers employers and owners are familiar with their work and friendly with each other this may leads to further growth and development of the company and possible to reach the success and goals of sharavati Agrotech private limited.