



A.H.M.'s

**ANJUMAN ARTS, SCIENCE AND COMMERCE COLLEGE, BHATKAL**

(AFFILIATED TO THE KARNATAKA UNIVERSITY, DHARWAD)

*Accredited "B" Grade by NAAC*

# Project Work

## Financial Accounting - II

### B.COM. II SEMESTER

**2022-23**



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**ANJUMAN ARTS, SCIENCE AND COMMERCE COLLEGE, BHATKAL**  
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**ANJUMAN ARTS, SCIENCE AND COMMERCE COLLEGE, BHATKAL**

**Department of Commerce**

**Class: B.COM. II Sem**

**Subject: Financial Accounting-II**

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| 21      | U02JK22C0022 | Mohammed Ifham                 |
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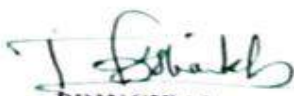


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**ANJUMAN ARTS, SCIENCE, COMMERCE COLLEGE  
AND P.G. CENTRE, BHATKAL.**



**COMMERCE PROJECT WORK**

**2022-2023**

|                     |              |
|---------------------|--------------|
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| Class               | B.Com II Sem |

ANJUMAN ARTS, SCIENCE, COMMERCE COLLEGE  
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DEPARTMENT OF COMMERCE



This is to certify that Mr./Miss. Abdul Sami.....is  
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## Introduction.

Tata Coffee Limited, a subsidiary of Tata Consumer Products Limited, is one of the largest integrated coffee plantation companies in the world. The company was established in 1922 and has its headquarters in Bangalore, India. Tata Coffee is renowned for its vast coffee estates, robust supply chain, and diverse product offerings.

## History and Development

Tata Coffee's journey began when Consolidated Coffee Estates Ltd was founded in 1922. Over the decades, the company expanded its operations and in 1990, it was acquired by Tata Tea (now Tata Consumer Products). This acquisition marked the beginning of a new chapter, aligning the company with the Tata Group's values and growth strategies.

## Plantation and Production

The company owns and manages about 19 coffee estates spread across approximately 8,000 hectares in the Kodagu, Chickmagalur, and Hassan districts of Karnataka, India. These estates produce some of the finest Arabica and Robusta coffees. Tata Coffee also engages in pepper and cardamom cultivation as intercrops on its coffee plantations.

## Industry Profile

Tata coffee Limited is one of the largest integrated coffee cultivation and processing companies in the world and a subsidiary of Tata consumer products limited. The company is based in India and engages in the cultivation, manufacture, and sale of coffee and allied products.

### History and Background.

Founded: 1922

Headquarters: Pollibetta, Kodagu Karnataka, India.  
Parent company: Tata consumer products Limited (part of the Tata Group).

### Operations and products.

Plantations: Tata coffee operates extensive coffee plantations across south India, particularly in the regions of Coorg, Chikmagalur, and Hassan in Karnataka.

Processing facilities: The company has state-of-the-art curing works at Kushalnagar in Karnataka and instant coffee manufacturing plants in Theni (Tamil Nadu) and Toopdan (Telangana).

Products: Tata coffee products green coffee beans, instant coffee, roasted and ground coffee, and allied products. The company also engages in the production and sale of tea, pepper and other plantation.

## Findings Suggestions & Conclusion

Findings:

**Product Range:** Tata coffee produces a wide range of coffee products, including instant coffee, green bean coffee and roasted and ground coffee. It also manufactures paper and other plantation

**Plantation:** The company has extensive coffee plantations in south India including robusta and arabica varieties.

**Sustainability:** Tata coffee is known for its sustainable farming practices including the Rainforest Alliance certification for its estates.

Suggestions:

**Expansion of product line:** Diversifying the product range to include specialty coffee and ready to drink beverages can attract a broader customer base.

**Digital Transformation:** Leveraging digital marketing and e-commerce platforms can enhance direct-to-consumer sales especially in international markets.

**Sustainable practices:** Continuing to innovate in sustainable farming and production practices can strengthen the brand's commitment to environmental stewardship.

Conclusion:

Tata coffee is well-positioned in the global coffee market with a strong heritage, diverse products range, and commitment to sustainability. By focusing on product innovation, digital transformation and strategic partnership, Tata coffee can continue to grow and strengthen its market position.

# **ANJUMAN ARTS, SCIENCE, COMMERCE COLLEGE AND P.G. CENTRE, BHATKAL.**



## **COMMERCE PROJECT WORK**

**2022-2023**

|                     |                            |
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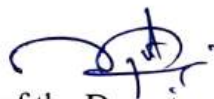
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Examiners 1)



Examiners 2)



*Valid* →

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# Introduction

Financial statements are  
are very crucial for various reasons  
as they provide a comprehensive summary  
of an entity's financial health and  
the performance

## Importance of financial statement

Financial statements are critical for several  
reason:-

1) Decision making :

- Investors: Investors use financial statements to make informed decision about buying, holding or selling the shares.

- management: Relies on these statements for strategic planning, budgeting and performance evaluation.
- Creditors and lenders: Assess the entity's financial health and creditworthiness to determine the lending terms.

∴ It is one of the importance of financial statements

Overall, financial statements are indispensable tools that are providing an comprehensive view of an entity's financial health and are essential for informed decision making by various stakeholders.

## Conclusion :-

Overall Cipla's performance in the Financial year 2023 reflects, an effective strategic planning and execution focus on innovation, and market expansion and operational efficiency. The company's strong financial health, combined with its commitment to research and development.

The continued focus on these strategies likely drive further success in the coming years.

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



**COMMERCE PROJECT WORK**

**2022-2023**

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# CHAPTER 1: INTRODUCTION

A Financial statement is a report that shows the financial activities and performance of a business. It is used by lenders and investors to check a business's financial health and earnings potential.

Financial Statements are a key tool for running your business. They are a snapshot of your company's finances and give crucial information about your business performance. They are also the foundation for planning your future course.

Financial statements are also used by bankers, investors and others to assess the health and liquidity of your business and make decisions that affect it.

## Significance of Financial statements

The purpose of financial statements is to allow businesses to understand their financial standing. This provides a summary of previous financial data which can help businesses to make informed decisions. This data can also inform other individuals or companies which may potentially have a stake in the business.

## Objective of Financial statements

They are a group of significant reports that summarise an organisation's financial performance, financial condition and cash flows. The main objectives of financial statements is to provide information about the economic resources and obligations of a business.

- 2) To be more Eco-friendly
- 3) Providing jobs to new graduates and making Placement cells
- 4) To increase the overall expenditure on welfare activities
- 5) Try to start operations in the European countries

## CONCLUSION

- 1) The company ~~are~~ working to develop the quality of its products
- 2) The company working more on increasing share value
- 3) The company has increased the profits as compared to previous year
- 4) They are focusing on all types of vehicles.
- 5) The company is trying to achieve global competitiveness

# ANJUMAN ARTS, SCIENCE, COMMERCE COLLEGE AND P.G. CENTRE, BHATKAL.



## COMMERCE PROJECT WORK

2022-2023

|                     |              |
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Examiners 1)

Examiners 2)

Valid

| Sl. No | Chapters                                      |
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| 1      | <u>Ch-1</u> - Introduction                    |
| 2      | <u>Ch-2</u> - Conceptual profile              |
| 3      | <u>Ch-3</u> - Industrial profile              |
| 4      | <u>Ch-4</u> - Financial statement             |
| 5.     | <u>Ch-5</u> Finding, suggestion<br>Conclusion |

## INTRODUCTION

### Introduction:-

formerly known as Tata Iron & Steel Company Limited [TISCO], Tata Steel is among the largest steel producing companies in the world with an annual crude steel capacity of 35 million tonnes. It is one of the world's most geographically diversified steel producers, with operations and commercial presence across the world. The group (excluding sea operations) recorded a consolidated turnover of US\$ 31 billion in the financial year ending 31 March 2023. It is the largest steel company in India (measured by domestic production) with an annual capacity of 21.6 million tonnes after steel authority of India Ltd. (SAIL). Tata Steel, SAIL, and Jindal Steel and Power, are the only three Indian steel companies that have captive iron-ore mines, which gives the three companies price advantages.

Tata Steel operates in 26 countries with key operations in India, the Netherlands, and the United Kingdom, and employs around 80,500 people. Its largest plant (10 MTPA

capacity. is located in Jamshedpur, Jharkhand, in 2007, Tata Steel acquired the UK-based steel maker Corus. It was ranked 486th in the 2014 Fortune Global 500 ranking of the world's biggest corporations. It was the seventh most valuable Indian brand of 2013 according to Brand Finance.

Tata Steel was listed amongst India's best workplaces in manufacturing by Great Place to Work for the fifth time in 2022.

### NEED FOR STUDY:-

- understanding Tata Steel's massive annual production capacity of 35 million tonnes.
- Recognizing its operations in 26 countries, with a focus on India, the Netherlands, and the UK
- noting the acquisition of Corus, a UK-based steel company, in 2007
- Acknowledging Tata Steel's advantage through captive iron-ore mines.
- Examining the company's financial performance with a turnover of US\$31 billion in the financial year ending March 31, 2023
- Appreciating Tata Steel's workplace culture and recognition in lists like the Fortune Global 500

4. Core focus! - maintain focus on core competition

5. Alliances! - pursue strategic alliances and partnerships,

6. Debt management! - continue prudent debt management.

### CONCLUSION! -

Tata Steel is a Global leader with strong financials, a commitment to sustainability, & a diverse product range. focus on innovation, green initiatives, and prudent financial management will drive long-term success despite market challenges.

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