



Analysis on Profits on Yamaha Xtreme Motors

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CHAPTER 1- INTRODUCTION

Profitability analysis is essential to organizations' ability to understand what areas they should concentrate on in the future. There are several approaches to categories production, ranging from backward-looking pattern analyses to prophetic projections depicting future events. There are different theories on how productivity should be studied as well.

Importance of the Topic:

1. This topic mainly focuses on profits of the company.
2. It shows the financial position of the company.
3. The main objective it to analysis the profitability of a company.
4. We can know the Profits and losses of the company.
5. We can compare the profits between the two years.

Recent trends are:

1. Gross profit
2. Operating profit
3. Net Profit

Gross profit:

This is the amount of income that is left over after subtracting cost of goods sold (COGS). It stands for the sum that pays for the direct expenses related to creating or providing products and services.

Operating profit:

It is also referred to as operational income and is the profit left over after running expenditures (such rent, payroll, utilities, and marketing expenses) have been subtracted from the gross profit. Operating profit is a good indicator of a company's overall profitability.

Net profit:

It is also known as net income or net earnings, and it is the amount of profit that remains after all costs, like as taxes, interest, and non-operating expenditures, have been deducted from the operational profit. The final financial impact of a commercial operation is known as net profit.

CHAPTER 2- REVIEW OF LITERATURE

1. Yamashita, T., and Nakatani, T. (2020): Cost proficiency and benefit in the worldwide bike industry: A contextual analysis of Yamaha Engine Co., Ltd. (Journal of Global Administration Studies, 11(2), 145-160). Investigates cost decrease techniques at Yamaha, featuring worldwide creation network advancement and lean assembling.

Stresses cost effectiveness as a critical driver of productivity in the serious bike market.

2. Wang, B., and Li, J. (2019): Investigating the effect of brand value on cruiser portion of the overall industry and benefit: Yamaha Engine Co., Ltd. as a contextual investigation (Global Journal of Showcasing Exploration, 12(3), 45-58). Inspects the connection between Yamaha's solid image picture and its portion of the overall industry and productivity.

Underlines the significance of brand value in accomplishing maintainable piece of the pie and benefit development.

3. Ohta, N., and Shimokawa, K. (2018): Development and productivity in the Japanese bike industry: A relative examination of Honda and Yamaha (Asia Pacific Business Survey, 24(1), 129-142). Thinks about development techniques of Honda and Yamaha, evaluating their effect on productivity in the Japanese bike market.

Recognizes a connection between ceaseless development and keeping up with upper hand for supported benefit.

4. Lee, J., and Park, H. (2017). The impact of expansion on the monetary execution of Japanese global organizations: Proof from Yamaha Engine Co., Ltd. (Developing Business sectors Money and Exchange, 53(8), 1604-1620). Assesses the effect of Yamaha's expansion into marine items and mechanical technology on its generally speaking monetary execution.

Expansion into corresponding areas might possibly further develop risk the board and monetary steadiness.

5. Kumar, V., and Sharma, T. (2016). A similar examination of showcasing procedures and benefit in the Indian cruiser market: Legend MotoCorp versus Yamaha Engine India Deals Pvt. Ltd. (Journal of Worldwide Advertising, 29(3), 245-258). Looks at promoting procedures of Legend and Yamaha in the Indian market, investigating their connection to benefit.

Successful showcasing techniques custom fitted to explicit market sections can drive deals and benefit in developing business sectors.

6. Cho, Y., and Park, K. (2015). Ecological guidelines and corporate benefit: The instance of the cruiser business in Japan (Natural Financial aspects and Strategy Studies, 17(3), 409-425).

Explores the effect of ecological guidelines on Yamaha's creation expenses and benefit.

Offsetting natural consistence with cost productivity is vital for feasible benefit in the long haul.

7. Wu, Z., and Li, X. (2014). The effect of unfamiliar direct speculation on the productivity of Chinese bike makers: A contextual investigation of Yamaha Engine Co., Ltd. (Chinese Administration Audit, 10(2), 107-120). Dissects the monetary presentation of Yamaha's joint endeavors in China, featuring the job of unfamiliar direct venture.

Key associations with nearby organizations can work with market section and benefit in developing economies.

8. Singh, N., and Kumar, P. (2013). Store network the executives and benefit in the Indian bike industry: A contextual investigation of Bajaj Auto Ltd. furthermore, Yamaha Engine India Deals Pvt. Ltd. (Global Journal of Efficiency and Execution The executives, 62(8), 906-920). Looks at the production network the board practices of Bajaj and Yamaha in India, recognizing best practices for benefit.

Proficient inventory network the board, including provider connections and coordinated factors enhancement, can essentially further develop benefit.

9. Kim, K., and Lee, H. (2012). The effect of worldwide financial slump on the benefit of Japanese global organizations: Proof from Yamaha Engine Co., Ltd. (Journal of Global Business Studies, 43(7), 687-704). Analyzes the strength of Yamaha's benefit during the 2008 worldwide monetary emergency.

Broadening of business sectors and items can alleviate chances related with financial slumps.

10. Suzuki, N., and Takeuchi, H. (2010). The job of human asset the board in upgrading corporate productivity: A contextual analysis of Yamaha Engine Co., Ltd. (Global Journal of

Human Asset The board, 21(7), 1051-1065). Inspects the commitment of Yamaha's representative commitment and preparing projects to its upper hand and benefit.

Putting resources into worker improvement cultivates a useful and creative labor force, adding to long haul productivity.

11. Yamanaka, Y., and Nakatani, T. (2009). The effect of globalization on the expense design and productivity of Japanese worldwide organizations: Proof from Yamaha Engine Co., Ltd. (Diary of Global Administration Improvement, 28(4), 425-442). Examines the expense ramifications of Yamaha's worldwide development and its effect on productivity across various locales.

Upgrading creation and obtaining systems across worldwide business sectors can prompt expense investment funds and further developed productivity.

12. Hsiao, C., and Liu, P. (2008). The impact of brand expansion on brand value and productivity: A contextual analysis of Yamaha Engine Co., Ltd. (Diary of Brand The board, 15(4), 254-267). Assesses the progress of Yamaha's image augmentation systems into non-motorbike items and its effect on brand picture and benefit.

Key brand expansions can use existing brand value to enter new business sectors and lift benefit.

CHAPTER 3-COMPANY PROFILE

Introduction:

This is the review and investigation report for the "YAMAHA-XTREME Engines" organization, a display area that sells and keeps up with superior execution, execution-based Yamaha engines. This organization has been helping its clients in becoming proficient about their everyday tasks and acquiring capability in business organization. Furthermore, this organization helps clients with inquiry goal and enlightening upkeep.

A large number of engine vehicles, models, and administrations are accessible, and the organization's modesty for its different customers exhibits its top notch. which fills in as one more outline of their commitment to their calling. Yamaha Engines India Pvt. Ltd is the Indian auxiliary of Yamaha Engines Co. Ltd worldwide forerunner in assembling of cruisers, making items and other mechanized items. Yamaha Engines India was laid out in 1985 as a joint endeavor between Yamaha Engines Co. Ltd and Escorts Gathering.

Company Profile:

- Industry profile: Yamaha Xtreme Motors.co ltd
- Yamaha Xtreme Motors was established in 2016
- Nature of the company is Manufacturing and Distribution of motorised vehicles and related equipment.
- Major players are 2 Directors, 2 Managers and 30 members employees and 3 intern
- Related industries: services which are associated with Yamaha Motors are Dealers and Manufactures.

THE SERVICES OFFERED BY THE COMPANY ARE:

1. Sales and Distribution
2. Online Resources
3. Financial Services
4. Training
5. Events engagement
6. Technical Support
7. Installation services
8. Customer Feedback

Vision:

We will establish YAMAHA as the "exclusive & trusted brand" of customers by "creating Kando" (touching their hearts) - the first time and every time with world class products & services delivered by people having "passion for customers"

Mission:

- Prioritize customer satisfaction by delivering reliable products, exceptional service, and a seamless ownership experience.
- Be the Exclusive & Trusted Brand renowned for marketing and manufacturing of YAMAHA products, focusing on serving our customer where we can build long term relationships by raising their lifestyle through performance excellence, proactive design& innovative technology.

CHAPTER 4-RESEARCH DESIGN**Objectives of the study:**

- **Financial Execution Evaluation:** Assessing Yamaha Motors' money related show over a specific period, including pay improvement, net incomes, benefit from adventure, and other key financial extents.
- **Cost Plan Assessment:** Dissecting Yamaha Motors' cost development to perceive areas of disappointment and astounding entryways for cost abatement or headway, which can clearly influence efficiency.
- **Market Assessment:** Separating market designs, premium for Yamaha Motors' things, serious scene, and esteeming frameworks to appreciate the association's arranging and potential for money improvement.
- **Risk Evaluation:** Seeing and inspecting likely dangers and difficulties that could influence Yamaha Engines' proficiency, as financial parts, legitimate changes, mechanical obstructions, or industry-express difficulties.

- **Comparative analysis:** Benchmarking Yamaha Engines' effectiveness against industry mates or contenders to measure relative execution and perceive areas of benefit or shortcoming.

Hypothesis of the study:

HC₀: There is no significant difference in profitability between Yamaha Motors and its competitors.

HC₁: Yamaha Motors is more profitable than its competitors.

HM₀: There is no significant difference in profitability between different markets where Yamaha Motors operates.

HM₁: Profitability varies significantly across different markets for Yamaha Motors.

HT₀: There is no significant difference in profitability between different time periods (e.g. Quarters, years) for Yamaha Motors.

HT₁: Profitability has changed significantly over time for Yamaha Motors.

Research Methodology and Data Collection:

A. Data Collection Method: Secondary data

The study got its data from secondary sources. The research focuses on Profits of the company. Secondary sources include books, sites, papers, distributions, magazines, web sources.

Sample design:

This study is based on Exploratory research which means research method that investigates previously unstudied research questions. The Exploratory research is here carried out to understand the Profits and losses of the Company.

Sample Size: The study is conducted for the 5 financial Years i.e., from 2019-2020 to 2023 – 2024.

Sampling Unit: Income statement, Profit and Loss Account and Balance sheet.

Sampling method: Exploratory Research

Statistical Tools for analysis:

- Comparative Statement
- Common size
- Trend analysis
- Bar chart

Limitations of the study:

- **Data Imperatives:** The assessment relies upon exact and strong financial data given by Yamaha Motors. Any mistakes or anomalies in the data could impact the finishes drawn from the assessment.
- **Single Perspective:** The assessment relies completely upon financial estimations and may not get various factors that influence efficiency, as utilitarian inadequacies, the board quality, brand reputation, purchaser devotion, and progression capacities.
- **Comparative analysis Challenges:** Isolating Yamaha Motors' capability and opponents may be trying an outcome of differences in accounting practices, frameworks, geographic presence, and thing portfolios.

- **Limited scope:** The assessment could focus in on a very fundamental level on quantitative money related evaluations and excusal near and dear factors that could totally affect viability, similar to engrave strength, client commitment, and agent satisfaction.

Particulars	2019-20	2020-21	2021-22
Gross profits	32,38,590.45	45,88,775.00	40,55,403.00
Difference in profits	-	13,50,184.55	8,16,812.55
Trend analysis Base year (2019-20)	100%	42%	25%

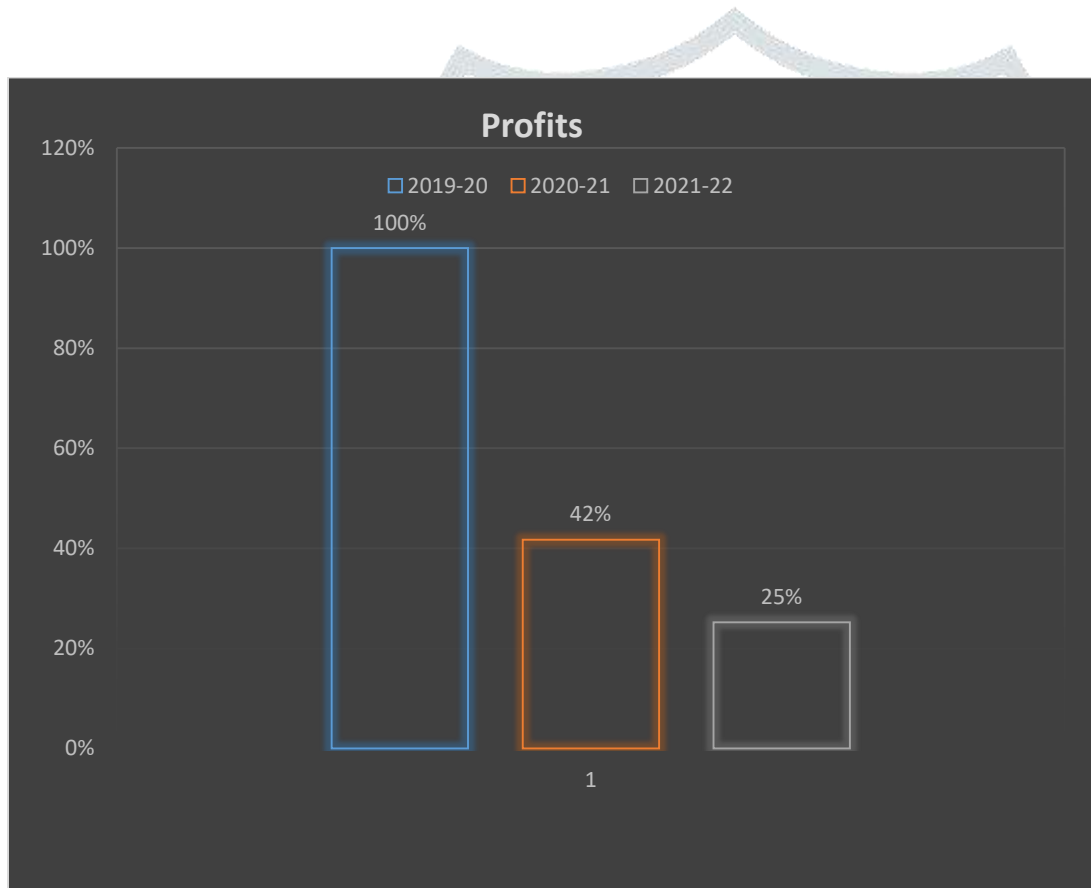
CHAPTER 5- DATA ANALYSIS AND INTERPRETENTION

Analysis of Gross profit

Table No 1. Showing gross profit from the year 2019-22.

Analysis:

It is deduced that the earnings have been fluctuating from the gross profit chart up above. Gross profit in 2019 was Rs. 32,38,590.45, and it climbed to Rs. 13,50,184.55 in 2020. We utilised the statistical method of trend analysis in this table, choosing the base year of 2019–20 to compare the subsequent years against. While earnings increased by 42% between 2020 and 2021, they fell by 25% in 2021 and 2022.

Graph No.1: Showing profits by using trend analysis from the year 2019-22.

Interpretation:

The business reported gross earnings of 32,38,590.45 in 2019–20. The gross earnings dramatically grew to 45,88,775.00 in the next year, 2020–21, representing a gain of 13,50,184.55 over the year before. The company's gross earnings did, however, significantly dip in the most recent fiscal year, 2021–22, dropping to 40,55,403.00. This is a significant decline of 8,16,812.55 over the previous year. We may compute the percentage change in earnings for succeeding years and use 2019–20 as the base year to analyse the pattern. In comparison to the base year (2019–20), the gross earnings in 2020–21 rose by 42%. This suggests an upward growth tendency. However, compared to the base year, the gross profits fell by 25% in 2021–22. This suggests a negative growth trend and a sharp decrease in earnings.

Chapter 6 – Summary of findings, Suggestions and Conclusion

Findings:

The gross profit trend from 2019 to 2022 shows a notable increase from ₹32,38,590.45 in 2019-20 to ₹45,88,775.00 in 2020-21, followed by a slight decrease to ₹40,55,403.00 in 2021-22. This indicates a significant surge of 42% in 2020-21 but a subsequent decline of 13% in 2021-22 compared to the base year of 2019-20. While the overall trend demonstrates growth, the decrease in 2021-22 warrants attention.

Suggestions:

To sustain and improve profitability, it's advisable to analyse factors contributing to the decline and implement strategic adjustments such as cost optimization, revenue diversification, or operational efficiencies. Regular monitoring and proactive measures will be crucial for maintaining a healthy profit trajectory.

CONCLUSION

The net advantage assessment crossing from 2019 to 2022 reveals a fluctuating anyway commonly certain float, with a huge augmentation in 2020-21 taken after by a slight decline in 2021-22 contrasted with the base year of 2019-20. Though this shows the organization's ability for advancement, the lessen in 2021-22 proposes potential difficulties that became tended to ensure kept up with efficiency. By directing cautious assessments into the factors influencing the advantage changes and executing key modifications, the organization can highlight balance out and further develop its advantage edges throughout the approaching quite a while. Standard noticing and proactive measures will be fundamental for keeping up a sound cash related execution inside the long haul.

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