

# A STUDY ON COMPARATIVE ANALYSIS USING RATIOS

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## ABSTRACT

Analysis of the technical direction of the financial position of the company and is used as a way to analyze the results of only the financial analysis. Time series analysis is a hidden analysis that gives a better understanding of the company's financial results.

From 2014 to 2018, the report was. 5-year financial and operating results of the company are analyzing information on the benefits of the evaluation and analysis of financial results, work liquidity, and during the last 5 years, these reports provide information on the financial situation of the company.

The cost analysis and performance evaluation of the company to find the necessary funds have been used for special things. Measuring the performance of public companies can provide a true view of the image.

Direct costs that are related to the funds that will be explored Very good Gross Profit. The company can depend on its funds and short-term and financial debt, money is not the satisfaction of being able to stand.

Analysis of that, because it is based on 5 years, in the short term, since they are found, more research is limited to the truth. Consider the type of business; the industry will benefit the company during the evaluation period

## 1. INTRODUCTION:

According to the technical analysis of the sector in question is a financial analysis report. Now, this is a modern and violent business, which is often used. The analysis of life does not end, but it is all power and financial companies are the only way to understand is weak.

The technical analysis and economic analysis of the company are interpreted and health is an important tool that it is. Forecast level Commercial rules as the key to carrying out project management and certification.

### With the help of ratio, we can determine

- Opportunity to carry out a commitment to the community.
- Adjacent borders have to lend money to a company or title.
- The company efficiently uses the export earnings of products.
- Application and efficiency of the company.

### Classification of Ratios:

The rules can be made to different groups based on a secret.

#### • Traditional Classification:-

The relationship of the traditional classification based on the financial statements can dictate this.

1. The income statement represents the pond.
2. The proportion of the balance sheet.

For example, the online sales rate, the type of debt loan sales, the exchange rate, etc.

### OBJECTIVE OF THE STUDY

1. Planning and forecasting in educational management.
2. Subject to separate, as well as state aid.
3. The fast resolution, read, and efficiency of the company quickly.
4. Read the company's performance in five years.

## 2. LITERATURE SURVEY

### REVIEW OF LITERATURE

This section will review the effectiveness of the financial institutions and the reporter before the objective theory, theory, and supercomputers.

1. K. Veerakumar: Collaboration is designed to enhance the bank "Bank district Ramnathpuram stored for" research, evaluation, and we must strengthen the capital.
2. Hon. Rehana Praveen H. "evaluates funds for research in Ponnambalam, Mumbai", to improve the efficiency of its financial commitment from all claims that are not guaranteed.
3. Hon Uchimahali: study "Analysis of Lakshmi Engineering, Kovilpatti" to reduce the volume of the company and strengthen the company's position and fixed assets analysis now suggests that it should attempt to use the funds.
4. Do: He was the analysis of data related to three criteria, using a set of criteria for research.
  - theoretical concepts as a preventive measure
  - as a way to keep track of things, and
  - adjustments

If the concept is used as an index, an indication of the problem or the other, the normal penalty, if recorded, may happen.

5. Santanu Kumar Ghosh and Amitava Mondal: 10 years of research on the relationship between intellectual capital and financial performance from 1999 until 2008, 70 banks in India. The analysis was used to measure the financial recovery of capital, India for the sale of the bank's assets and relationships of reconciliation.

6. Robert Admister: Test a small business to do the following analysis of key relationships. The researchers developed a financial analysis and to the failure of the company pre-tested on a small number of forms of power.

7. Edward I. Analysis specifications finance Benfield: standard classification and bankrupt companies.

8. R. J. Taffler's prediction error in the conversion of the financial companies in the UK to use discrimination and analyze data. This document from the application with little risk of failure and the company reported in the case that there is a relationship to English.

9. Thomas L. Allison et al. Analysis of key figures in the hospital a new path. Analysis of financial consequences hospital, to describe the behavior of a financial instrument that is used to determine the set of cards, financial difficulties needed.

10. James A. Largay et al. Cash flow and the company's bankruptcy W. T. Grant balanced analysis. Immediately annul its broken W. W. Grant problems. Analysis proportion of the traditional analysis of money flows in the company of some of the problems that the company had not opened.

### 3. RESEARCH METHODOLOGY

#### 1.4.1 Research Type:

Consider the results of the study are known, the study applied. Have you got the information and analysis of scientific research and information are available and accessible on the interpretation of the disc primarily determined?

A. Conditions of financial companies.

B. Available trust company.

C. to give comments on the survey results

#### 1.4.2 Data Collection:

Two sources of data further.

A. Primary Data

Employees and other internal affairs of the organization along with personal observations and several large internal communication

B. Secondary Data

1. The annual report of the organization.

2. The company's website

#### 1.4.3 Instruments:

The balance between income and expenditure, the flow of art, MIS reporting

### 1.4 SCOPE OF THE STUDY

More than 5 years in the last study was developed by the company is limited to a comparative analysis of the economic enterprise.

### 1.6 IMPORTANCE OF THE STUDY

1. The priority areas of importance and priority to the people directly or indirectly.

2. The performance of the company, and let us only inferences about the strength and weaknesses of the user's several ways to describe the relationship between some areas of the economy.

3. Search the information contained in the company's income statement evaluation.

4. Researchers, scientists, profits, and liquidity, which can help you know the point of view of the company.

### 1.7 LIMITATIONS OF THE STUDY

1. Scientific research, financial information is limited to five years.

2. There is nothing, compared with the industry standard, so the total cost not available.

3. The main obstacle to the project can be read at any time. It is not yet completed at the same time old. This is not enough to complete the test.

### 4. DATA ANALYSIS & INTERPRETATION

Analysis of the data collected through support for primary and secondary sources of the data analysis process. In this study, The Company analysis of data and analysis of financial data collected using additional sources. Analysis of data, quantitative data is used. Some of the reasons used in the financial analysis of the financial situation of the companies.

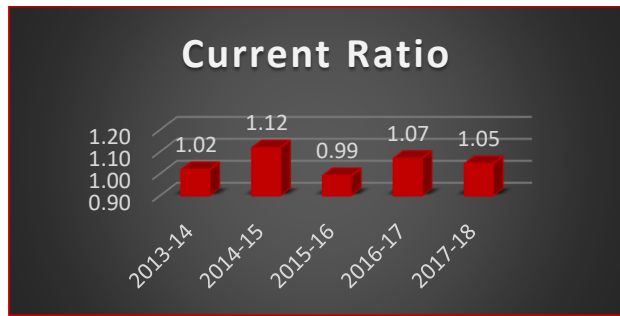
The current ratio of liquid / liquid ratio, debt to capital ratio, the stock turnover ratio with creditors, restoration and return of capital investment, and others, as well as analysis of data for the past 5 years, will help us understand the company's performance.

#### 4.2 Data Analysis

##### 4.2.1 Current Ratio

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

**Graph No. 4.2.1:**



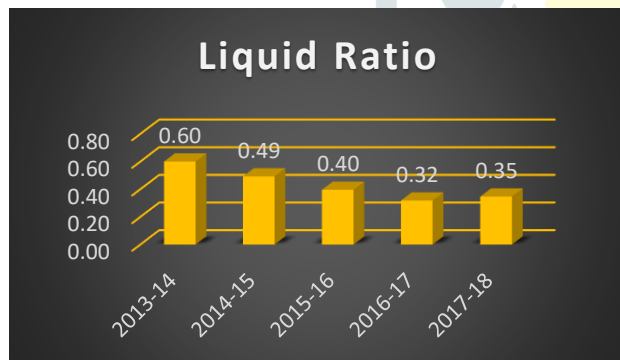
**Interpretation:**

Current methods for five years (2014-2018), tables, and charts are given in 4.2.1 above. WCFFPL current ratio 1.02 1.05 1.05 Average for the period studied. WCFFPL can pay the amount not less than 2: 1. The current ratio was 0.99 in 2015-16. Over the past 2 years and reached 1.07 and 1.05, but the work is not confirmed, the use of funds, but sometimes did not want to.

**4.2.2 Liquid / Quick Ratio**

$$\text{Liquid Ratio} = \frac{\text{Liquid Assets}}{\text{Liquid Liabilities}}$$

**Graph No. 4.2.2:**



**Interpretation:**

Content 4.2.2 shows that in the last five years (2014-2018) before treatment. WCFFPL fast ratio 0.60-0.35. The ideal ratio of 1: 1, and the show, as the company's short-term debt and less direct liquidity limited ability to pay. Relationships are often companies that resources can guarantee high shows. The following is a standard 1: 1 all season. To ensure liquidity WCFFPL's normal rate is very fast.

**5. FINDINGS OF THE STUDY**

According to the evaluation of all the chapters, the result was.

1: Flash is now subject to the normal tax rate and public opinion is not good. The company was, however, indicates that it is a must now.

Dream debt the company has to meet the capital goods requirements now, it has no screen.

2: The Company sweat to achieve its long-term debt and the flash that indicates low levels.

3: Debt / TP rate, the company is very good, and the company can reduce the cost of preferred, instead, it will have money to lend capital investment depends on Search number three.

4: To solve the exercise as the company

5: the target company for the population in the capital adequacy ratio of 0.10 percent, up to 0.60 percent in 2017-18.

6. The fairly common and growing production company

7: Improved net profit of 0.11% during the period 2015-16 reached 0.67% and 0.50% for the period 2016-17 and 2017-18 rises. This event is a sample of the efficiency of the company has reduced costs.

8: the number of shares does not mean that you cannot control the sale of the company to try Mali bra, the decline and fall very quickly.

9: the price for the borrower to 14.67, but has managed to rise in 2016-17, the builders manage the collection is good for 8.61 indicates the proportion of bad management and a sufficient concentration to be rejected for the 2017-18 event. According to the organization and procedures of income tax is not clear, of course.

10: During the first year of the study, the number of export partners is good, but the time to pay the payment based on operation lower than 4.45 times the organization in 2015-16 and refused.

11: number of information and contribution to capital and profits and growing organization, the service is good; it is contributing to a series of opportunities.

12: It is the company (before interests and gray obligations) that shows an increase in the financing of the increasing costs, but the interest is high. This can affect the growth of the organization negatively.

13: the company performs to improve the effective use of capital, knowledge capital for working capital.

14: the sale of the advertising company by implementing measures can be used to improve the quality and the best diagnostic and monitoring products on the market that are known.

## 5.2 SUGGESTIONS:

Officials from the company and collected by the above information and analysis results concerning, and life can help turn around there are some suggestions to improve the company's financial operations. Suggestions are as follows:

1. The choice of collection policy debt collection companies are no longer interested in this is due to the increase.
2. The investments are important and urgent, husband.
3. Contributes to return on investment is not sure if the fund to sell obsolete.
4. Good decision making, improve the financial management of financial budgeting.
5. Not yet contributions, if any, for the chapter, and the non-Go.
6. To improve the capital position in the organization that pays now accumulated debt.
7. A mix of new investments, long-term to short-term funds, and important to reduce the negative effects of trading on.

8. Motivate dissolution and transformation to improve the financial structure of the company's capital.

9. Working capital and sources of finance must create more working capital will result in difficulties, it must be corrected.

## 6. CONCLUSION

This is not just a technical analysis of the project's activities but briefly taught me to analyze the effectiveness of the company's financial knowledge and experience. Ongoing research has led to the following conclusions briefly.

According to this job, I knew the reasons for financial analysis and increase its profitability, which is understandable, but the company still has other reasons, as well as takes into account that part of the debt and efficiency of productivity.

Money has increased in every company. There is sound financial management; the company will not be able to survive in this competitive world. As such, it is responsible for the economy to assess the policy of working capital in the company.

## REFERENCES

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- <https://in.linkedin.com/company/westcoast-group>