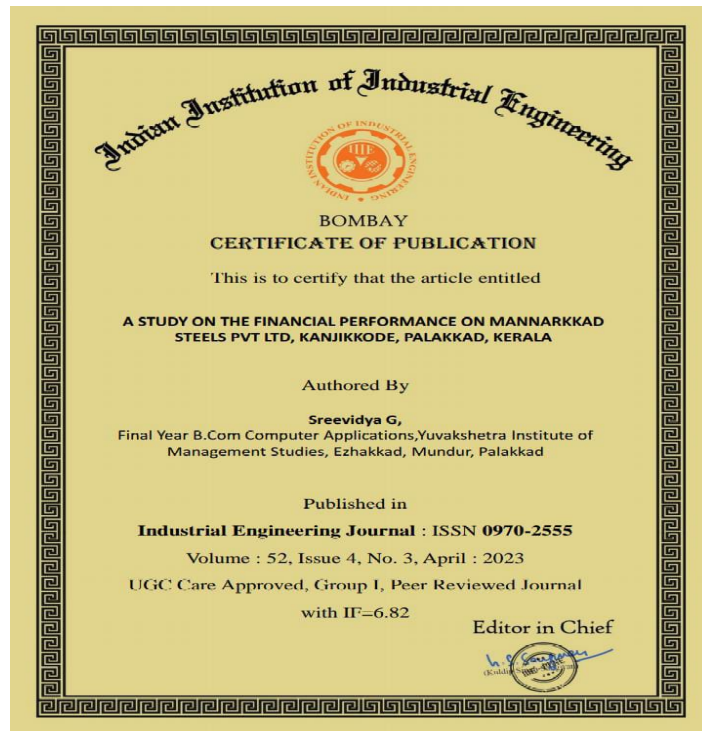
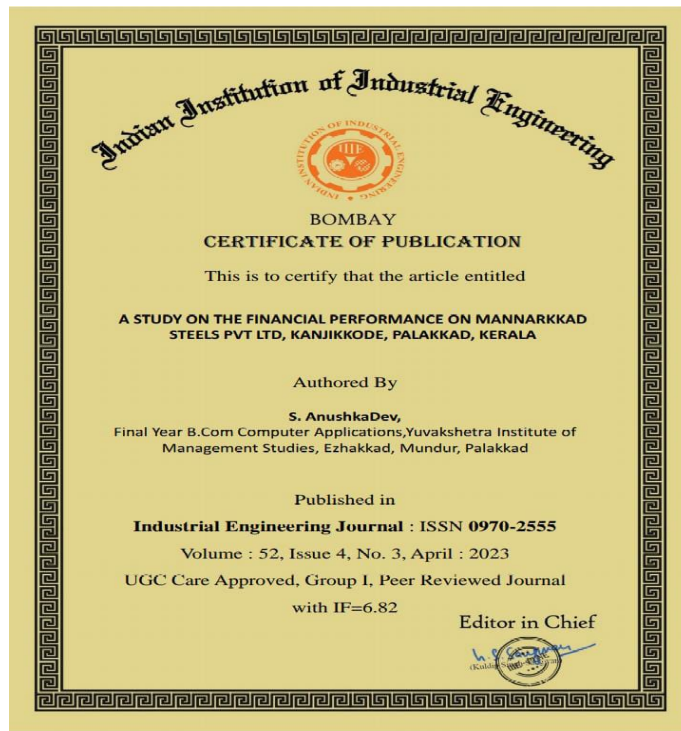
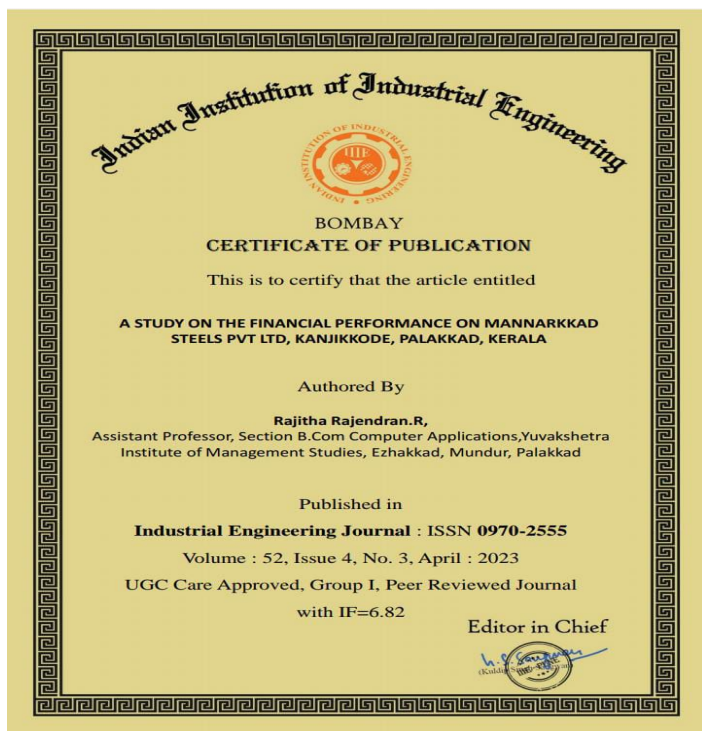


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A STUDY ON THE FINANCIAL PERFORMANCE ON MANNARKKAD STEELS PVT LTD, KANJIKKODE, PALAKKAD, KERALA
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Abstract
Finance is defined as the provision of money when it is required. Every enterprise needs finance to start and carry out its operations. Finance is the lifeblood of an organisation. So, finance should be managed effectively. Financial statements are prepared primarily for decision making. Financial statement analysis refers to the process of determining financial strength and weakness of the firm by properly establishing strategic relationship between the items of the balance sheet and profit and loss account. There are various methods and techniques used in analysing financial statements, such as comparative statements, trend analysis, common size statements, schedule of changes in working capital, fund flow and cash flow analysis, cost volume profit analysis and ratio analysis and other operative data. The analysis of financial statement is used for decision making by various parties.

Introduction
Financial statements are the only source of information about the activities and affairs of a business entity available to the public, shareholders, investors, creditors, and the government. These various groups are interested in the progress, position and prospects of such entity in various ways. Financial statements have to be carefully studied, dispassionate analysed and intelligently interpreted. The method of financial analysis is used to analyse whether an entity is stable, solvent, liquid or profitable. Interpretation, which follows analysis of financial statements, is an attempt to reach into a logical conclusion regarding the position and progress of the business on the basis of analysis. Thus, analysis and interpretation of financial statements are regarded as complementary to each other.

Statement of the problem :
A study on the financial analysis of Mannarkkad Steels Pvt. Ltd Kanjikkode, Palakkad is an attempt to make an analysis of efficiency of the firm and also helps to know about the liquidity position and solvency of the firm. Financial Statement Analysis is a judgmental process which aims to estimate the current and past financial positions and the results of the operations of an enterprise with primary objective of determining the best possible estimations and predictions about the future conditions.

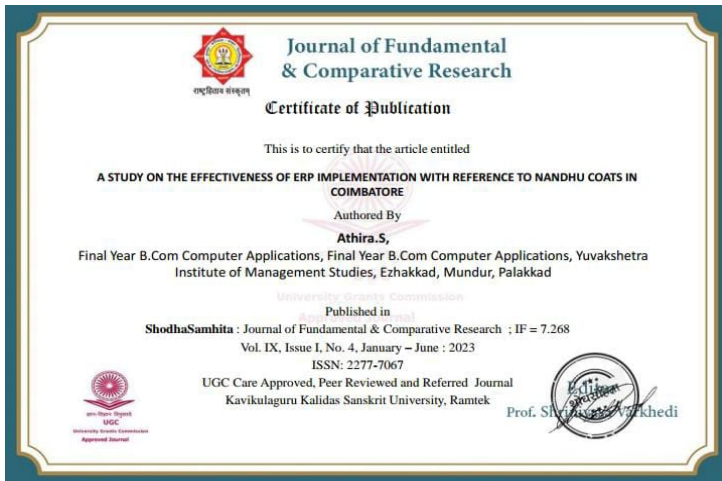
Objectives of the study:

- To understand, analyze and interpret the basic concepts of financial statements of a company.
- To know about the liquidity position and short term, long term solvency of the company.
- To know about the growth and overall profitability of a company.

Significance of the study:
Financial statements are final result of accounting work done during the accounting period. Financial statements normally include Trading, Profit and Loss Account and Balance Sheet. Its major significance includes: Judging the earning capacity or profitability of a business concern, Helps in making comparative studies between various firms and helps to analyse the liquidity position of the concern.

An Article titled 'A STUDY ON THE FINANCIAL PERFORMANCE ON MANNARKKAD STEELS PVT LTD, KANJIKKODE, PALAKKAD, KERALA' has been published by Ms. Rajitha Rajendran.R, Assistant Professor, Section B. Com Computer Applications, Ms. Sreevidya G, Final Year B. Com Computer Applications, Ms. S. AnushkaDev, Final Year B. Com Computer Applications in the International Journal of Industrial Engineering Journal.

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