

EXECUTIVE SUMMARY

The Study was conducted at Chamrajnagar district co-operative milk union limited. This summer internship is a part of MBA programme.. The Internship project report is on the topic “A Study on Financial Performance Analysis at Chamrajnagar district co-operative societies union Limited” The report contains observations and conclusions derived during the internship period from 22nd of Feb 2021 to 4th of April 2021. Financial performance analysis is important for every organization we get to know about the financial position of the company its Stability, liquidity profits and other such financial data. Financial statements help us to predict the company’s earning ability, Sales, Profit and many such financial details. Financial performance analysis identifies the strength and weakness of the company by establishing the relationship among the Assets and Liabilities of the firm through analysis of its profit and loss statements. The study was undertaken for a duration of 6 weeks. The project contains 5 chapters it includes Introduction, Conceptual background and literature review, Research design, Data Analysis and Interpretation, Findings Suggestions and Conclusion.

The first chapter of the report is about the introduction of the Study, Second chapter is about the company and the Industry profile including the company background, analysis of strength and weakness of the company, Third chapter is all about the Theoretical background and the literature review, The fourth chapter is about the Data analysis and Interpretation collected from the company’s previous year data and the Final chapter includes all the details about the Findings and conclusions obtained from the study providing necessary suggestions. The report is completely based on Secondary data collected from company’s previous year data, annual reports audit reports internet and also journals regarding the financial performance analysis. The major tool used for analyzing company’s financial performance is Ratio analysis. Ratio analysis includes analysis of ratios like profitability ratio, Turnover ratio and Liquidity ratios. The report also includes information such as the company's Manufacturing and Trading Account, Profit and Loss Account, and Balance Sheet. The analysis of data revealed many findings regarding various aspects related to profitability and liquidity, those findings have been considered for providing a logical conclusion and certain suggestions for improvement. The company is procuring milk from village level co-operative societies and distributing an average of 2.50 kg/day of milk. The company also produces milk products like Ghee, Peda, Butter, Lassi and Flavoured Milk under the brand name of NANDINI.