

A STUDY ON COLD STORAGE AND IT'S IMPORTANCE AMONG THE INDIVIDUAL AND BUSINESS

Submitted in partial fulfillment of the requirements for the award of

MASTER OF BUSINESS ADMINISTRATION

by

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SATHYABAMA

**INSTITUTE OF SCIENCE AND TECHNOLOGY
(DEEMED TO BE UNIVERSITY)**

**Accredited with Grade "A" by NAAC I 12B Status by UGC I Approved by AICTE
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BONAFIDE CERTIFICATE

This is to certify that this Project Report is the bonafide work of **SURYA R 42410132** who carried out the Project Training “**A STUDY ON COLD STORAGE AND IT’S IMPORTANCE AMONG THE INDIVIDUAL AND BUSINESS**” under my supervision from September 2023 to November 2023.

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DECLARATION

I **SURYA R (42410132)** hereby declare that the Project Report entitled “**A STUDY ON COLD STORAGE AND IT’S IMPORTANCE AMONG THE INDIVIDUAL AND BUSINESS**” done by me under the guidance of DR.THAMILSELVAN R is submitted in partial fulfilment of the requirements for the award of Master of Business Administration degree.

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TABLE OF CONTENTS

CHAPTER NO.	TITLE	PAGE NO.
	Abstract	
	List of tables	
	List of charts	
1.	INTRODUCTION	
	1.1. Introduction	1
	1.2. Industry profile.	3
	1.3. Objectives for the study.	7
	1.4 Need of the study	7
	1.5 Scope of the study	8
2.	REVIEW OF LITERATURE	
	2.1 Review of literature	9
3.	RESEARCH METHODOLOGY	
	3.1 Research methodology	15
	3.2 Research design	15
	3.3 Source of data	16
	3.4 Research instrument	17
4.	DATA ANALYSIS AND INTERPRETION	
	4.1 Percentage Analysis	18
	4.2 Chi- Square test	31

	4.3 Karl Pearson's Correlation	32
5.	FINDINGS, SUGGESTIONS AND CONCLUSION	
	5.1 Findings	33
	5.2 Suggestions	34
	5.3 Conclusion	35
	References	36

ABSTRACT

Financial performance is a crucial factor that determines a firm's profitability, long term stability, liquidity and is also an importance aspect of financial risk management. The assessment of financial performance can be achieved by using comparative profit & loss analysis, ratio analysis, trend analysis etc. Financial results may be used to assess a company's success.

The main concern of an organization is its profitability and risk. All the financial decisions that increase the liability will decrease the value of its company on the contrary the financial decisions that improve the profitability would increase the company's value. Financial Performance research is essential to a company's success. The financial performance, liquidity, and solvency of a business must be evaluated by both internal management and external consumers (for example, financial analysts, creditors, and investors) of the companies.

The purpose of financial analysis is to diagnose the information content in financial statements so as to judge the profitability and financial soundness of the firm. In the words of Myers, "Financial Performance Analysis is largely a study of relationship among the various financial factors in a business as disclosed by a single set of statements and a study of the trends of these factors as shown in a series of statements".

Using various financial methods, this study attempted to examine the financial components of the two Indian-made automobiles (TATA Motors and MAHINDRA & MAHINDRA Motors). The research is focused mainly on secondary data from financial reports. This research project presents an analysis on short-term and long-term solvency of both the automobile companies, followed by an evaluation of profitability and efficiency of the companies to compare the financial ratios of the past 5 years of both the companies

LIST OF TABLES

TABLE NO.	PARTICULARS	PAGE NO.
1.3.1	Company profile of Tata Motors	
1.3.2	Company Profile of Mahindra and Mahindra	
4.1.1	Current ratio	
4.1.2	Quick ratio	
4.2.1	Debt to equity ratio	
4.2.2	Interest coverage ratio	
4.3.1	Gross profit margin	
4.3.2	Operating profit margin	
4.3.3	Net profit margin	
4.3.4	Return of assets	
4.3.5	Return on invested capital	
4.3.6	Return of equity	
4.4.1	Asset turnover ratio	
4.4.2	Inventory turnover ratio	

LIST OF CHARTS

CHARTS NO.	PARTICULARS	PAGE NO.
4.1.1	Current ratio	
4.1.2	Quick ratio	
4.2.1	Debt to equity ratio	
4.2.2	Interest coverage ratio	
4.3.1	Gross profit margin	
4.3.2	Operating profit margin	
4.3.3	Net profit margin	
4.3.4	Return of assets	
4.3.5	Return on invested capital	
4.3.6	Return of equity	
4.4.1	Asset turnover ratio	
4.4.2	Inventory turnover ratio	