

**INTERNSHIP REPORT ON**  
**“ BHAGAVATHI**  
**INDUSTRIES KARKALA”**

Submitted by

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Submitted to

**VISVESVARAYA TECHNOLOGICAL UNIVERSITY,**  
**BELAGAUM**



**In partial fulfillment of the requirements for the award of the degree of**  
**MASTER OF BUSINESS ADMINISTRATION**

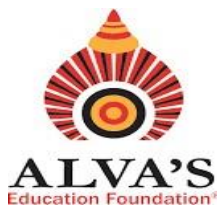
**Under the Guidance of**

**INTERNAL GUIDE**

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**PG DEPARTMENT OF BUSINESS ADMINISTRATION**

**ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY**  
**SHOBHAVANA CAMPUS MIJAR,MOODBIDRI 2021-2022**





## **DECLARATION**

I Chaithra Nayak hereby declare that this Organisation Study conducted at Bhagavathi Industries is a record of independent work carried out by me under the guidance of **Mrs, Maithri senior lecturer, PG Department, Alva's Institute of Engineering & Technology, Mijar.**

I also declare that this organization's study is towards the partial fulfillment of the university regulation for the award of the degree of **Master of Business Administration by Visvesvaraya Technological University, Belagavi.**

I have undergone an organizational study for a period of four weeks. I further declare that this organization study is based on the original study undertaken by me and has not been submitted for the award of any degree from any other University/Institution.

## **ACKNOWLEDGEMENT**

I would like to take this opportunity to express my sincere gratitude to all those who have helped me throughout this organizational study. It gives me immense pleasure to acknowledge all those who have encouraged and supported the successful completion of this work.

I would like to express my sincere thanks to Principal **Dr. Peter Fernandez**, AIET, Moodbidri. And I express my deep sense of gratitude to my internal guide **Mrs ,Mithri Senior lecturer of the PG department**, his for constant support and encouragement to carry out my report successfully without much difficulty.

I express my heartfelt thanks for their constant encouragement and support during the entire report.

I extend my sincere thanks to my external guide for their guidance.

Finally, I express my sincere thanks to my parents, family, friends, and all the sta-ff of the MBA department, whose support and encouragement kept me going in times of need. My deepest thanks to you all. They are all indeed the reason for the successful completion of this report.

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## **Executive summary**

This is an attempt to know how the theories can be applied to practical .As situation /MBA student of Alva's institute of engineering and technology it is a part of study for everyone to undergo internship at some organization. So, this purpose I got the opportunity of internship program in "Bhagavathi industries "

This report is divided into six chapters. The first chapter deals with the introduction about the internship, industry profile. The Second chapter is about the organization profile.

- Nature of business,
- Vision ,mission ,quality policy,
- Work flow Model
- Product/service profile.
- Ownership pattern
- Achievements/awards if any.

Third chapter Mckinsey's 7S framework with special reference to organization under study. The fourth chapter deals with the SWOT analysis. The fifth chapter is Analysis of financial statement sixth chapter is learning experience. It also consists of Bibliography.

# **CHAPTER:1**

## **Introduction about the industry and organization**

## **1.1 INTRODUCTION**

It was founded in 1996. The furniture and interior design industry is called Bhagavathi. Despite the fact that the institution has been operational for 25 years. In the year 1996, Baathist industries was given to it in the field of furniture and fabrication works (under the management of Taj glass and plywood's). Since then, the organization has pooled all of its resources in order to produce high-quality work and establish benchmarks for excellence. Bhagavathi is still in the development stage, but through a number of difficult and successfully completed projects, it has already established in the furniture and fabrication industry. In Karkala, Bhagavathi Industry opened its first store. This store, Shrinivas Glass Traders, opened its doors in 1990. Bangalore and Mangalore both have branches of Bhagavathi. The major projects we have completed are mostly in Goa, Chennai ,Hubli ,Dharwad ,Mandya, Mysore, Mangalore ,Manipal, Udupi & karkala in the furniture and fabrication industry.

We have been innovative in our method of working by using CAD Designing tools and provide technical assistance and guidance in design and costing of our projects. We ensure our projects are carried out smoothly to best suit our client needs.

Well trained and a dynamic team of professionals enable us to tackle any projects with discipline and strict quality measures keep us a head in the field of aluminium and glass fabrication. we also take up interior designing for the projects assigned to us.

In operation since 1996 we have successfully completed prestigious projects of aluminium joinery and glazing with the entire satisfaction of the clients. Of the consultants and clients. This includes conventional curtain wall, and doors, semi structural glazing 4 way structural glazing's and new technologies.

## **CHAPTER: 2**



## Organization profile

<b>Head office</b>	Bhagavathi industries  1 st floor ,Venkatramana complex  Karkala- 574104  Ph-08258-230067,20347,Mobile:944862491
<b>Workshop</b>	BHGAVATHI INDUSTRIES  NEAR S.N.V SCHOOL  ANEKERE ROAD ,KARKALA  PH -08258-230067,20347,Mobile:944862491
<b>Branch office</b>	Bangalore :Bhagavathi infra solution ,No .27,!st floor ,2 <sup>nd</sup> cross Marappa garden Benson town post,Bangalore ,560046,PH-080-23635557.  Mangalore: Bhagavathi industries ,Komal's Pushpanjali Building ,kulur ferry Road ,Alake,  Mangalore-575003.Ph -0824-2494667,Mobile: 9448624491.
<b>Our Bankers</b>	Corporation bank,State Bank of mysore ,Bank of Baroda karkala.
<b>Auditors</b>	Satish Kamath.CA  Kadri Manglore,
<b>Contact person</b>	Mr.M G Pai,Manger
<b>Annual turnover</b>	5 crore

## **2.1 .Back ground**

With its clients, Bhagavathi Industries has established a solid reputation for timely delivery and helpful customer care. For retail, residential, and major corporate clients, our team has extensive experience performing interior fit outs. With its clients, Bhagavathi Industries has established a solid reputation for timely delivery and helpful customer care. For retail, residential, and major corporate clients, our team has extensive experience performing interior fit outs. Among our clients are businesses like Larsen & Toubro: L& T India. To name a few, there is the Manipal Academy of Higher Education, the Air force and Naval Holding Corporation, the Nagarjuna Power Projects, the Nitte Education Trust, the Raheja Group, the New Mangalore Port Trust, the Inland, Group, Northern Sky Properties, the Yenepoya Group of Institutions, the KE Infra, the Bharat Beedi Woks Pvt Ltd., etc.

## **2.2.Nature of business**

### **About the Industries**

Bhagavathi industries have a long history and strong backbone of experience in the field of furnishing and fabrication . And all this comes with a reason ;the people who made Bhagavathi are the same ones have been in the field of hardware ,glass , plywood & metals business for over a span of 25 years . Through these years we have gained in depth-knowledge about the product and furnishing works.

## **2.3. Vision , Mission ,Quality policy**

### **Our vision**

The belief that customer satisfaction is an important as their products and services ,The business employs individuals that are dedicated towards their respective roles and put in a lots of effort to achieve the larger goals of the company.

### **Our mission**

Our industries focus is to providing all the quality goods and supplies that are required timely, We ensures our projects are carried out smoothly to best suit our clients needs.

### **Quality Policy**

This renders us to provide turnkey solutions in the field of interior fabrication and helps us to provide quality workmanship. Strict quality measures keep us ahead in the field of false ceiling, aluminum and glass fabrication.

## 2.4 .Work flow model

We try to innovative in our workflow and strive towards a most economical and sensible design outcome to our projects. We ensure our projects are carried out smoothly to best suit our client needs.

- Marking and Measurement
- Straightening
- Cutting
- Punching
- Bending
- Stamping
- Notching



## 2.5 Product/Service Profile

- ✧ PVC Windows and Doors
- ✧ Aluminum Fabrications
- ✧ All types of Glass color etching and fixing works
- ✧ Interior furniture works and fabrication
- ✧ False selling
- ✧ Structural glazing
- ✧ Curtain Walls
- ✧ ACP cladding
- ✧ Spider glazing
- ✧ Wooden furniture
- ✧ Cabin partitions
- ✧ Patch fitting
- ✧ Shower cubicles
- ✧ P.V.C and Fibber works

And almost all other types and furnishing works, We also take up projects for complete furnishing works. We also take up projects for complete furnishing of the sites right from post-civil to site occupation.

## **2.6.Ownership Profile**

<b>General Manger</b>	<b>Mr .M G Ganapathi pai</b>
<b>Proprietor</b>	<b>Mrs,Geetha pai.</b>

**Srinivas traders shop:**

**Partnership:Mr .M G ganapathi and Mrs, Geetha pai.**

## **2.7 Achievements /awards if any**

Bank of Baroda given the award for our industries.

## **2.8 Future growth and prospects**

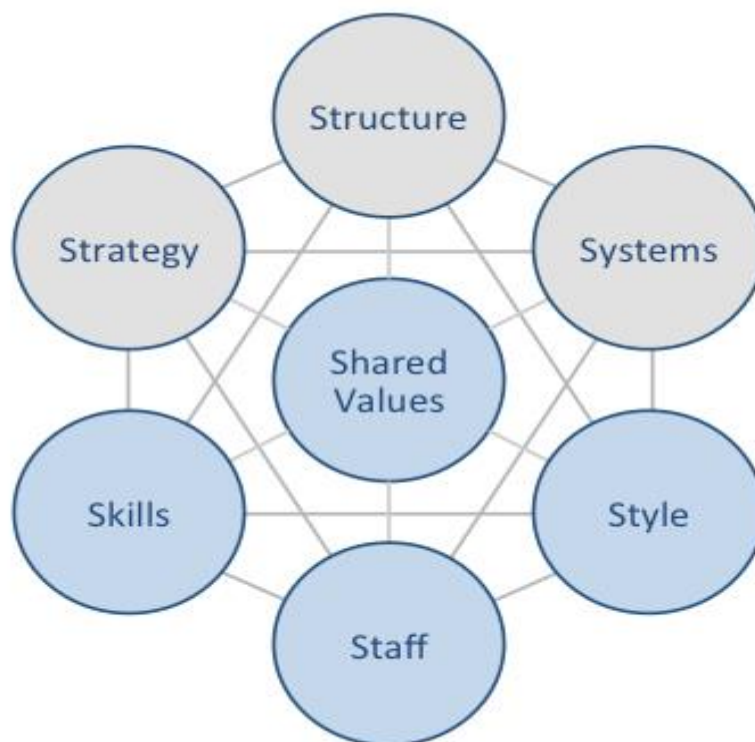
We are seeing growth in both local and state level of provide goods industry.New and improved the glass. A strong and well developed service sector.

## **Chapter 3**

**Mskensy's 7S framework and Porter's five force model reference to organization under study.**

## Introduction :

The Mckensy's 7s model is a strategic tool and framework that helps managers and business assets their performance. The Mckensy's 7key elements for an organization That need to be focused and aligned for successful change management processes as well as for regular performance enhancements.

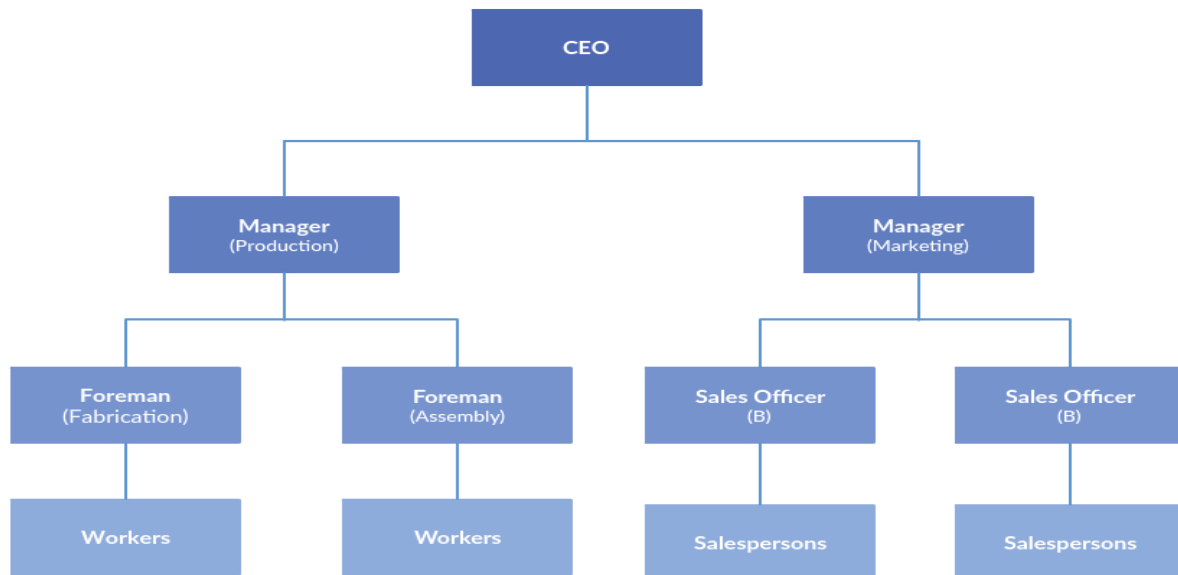


### ➤ Strategy

Bhagavathi industries pursues a particular focus on the design and advanced features and capabilities of the products. Grow sales from new products. Improve customer service. Decision clearly defined and communicated to all the employees and stakeholders. Decision also important in helping the business guide, and helps the achievement Of the organization goals. Bhagavathi industry products services are generally more expensive compared in the competition. Business either to keep their prices low to attract more customers .

## ➤ structure

The organisational structure of Bhagavathi is flatter, and organisations that value learning and innovation support it. with higher managerial levels between and better access to senior assurance among employees. What's more, the hierarchy facilitates faster decision-making ,



Inter departmental Coordination: Bhagavathi has excellent interdepartmental coordination. The departments in the industries frequently use efficient interdepartmental teams. Bhagavathi has a methodical approach for establishing and overseeing departmental collaboration in order to guarantee efficient work operations, processes, and target accomplishment.

Internal team dynamics [departmental specific]: Bhagavathi promotes collaborative efforts and group projects. Where jobs necessitate particular attention and breadth, the organisation also assigns specific tasks and job duties. In accordance with the strategy and values established by Bhagavathi Industries People First Agenda, the teams of ready glass concrete work together to reach the broader team aims and goals.

Centralization and decentralization : Bhagavathi has a hybrid between centralization and decentralization Like many Progressive Organizations .Bhagavathi largely supports decentralized decision making job roles at Bhagavathi designed carried out with responsibility

and employees often with set their goals with mutual coordination and understanding with the supervisors.

#### Communication :

Bhagavathi has a developed and intricate system for ensuring communication between employees and different managerial levels. The communication systems at Bhagavathi enhance the overall Organization structure.

#### **Systems:**

Organizational systems in place : Bhagavathi has defined well – demarcated systems in place to ensure that the business operations are managed effectively and that there are no conflicts or disputes.

.Human resources management

.Marketing

.Operations

.Sales

.Supply chain management

.Public Relation management

#### ➤ **STYLE:**

Management \leadership style: The leadership style of Bhagavathi is participate. by active participation leadership. Bhagavathi is able to involve and include its staff in managerial decisions and decision-making processes. This enables the leadership to regularly engage with the workforce and other managerial groups in order to identify any possible disputes and solicit feedback on operations and strategic initiatives.

Effectiveness of leadership style : The participate leadership approach is quite helpful in helping the firm realize its corporate objectives and vision. Leaders and managers in a people-first business are able to identify current and potential problems and take swift action to address them because they feel appreciated for their ideas, opinions, and involvement.

Cooperation VS competition -internally : The cooperative culture of support and encouragement that is fostered among employees, systems, teams, and departments enables the



people. Due to the business's international operations and the regular requirement for cross-departmental evaluation and input on the duties and responsibilities of the Organization.

Teams VS groups: Bhagavathi "people first" strategy has effective teams that work together internally to complete tasks and realize the company's varied aims and objectives. The organization's leadership presents a compelling and achievable vision for what could be accomplished, and the management is supportive and motivating. The organisational training and the human resource management system support all employees in their progress in an equal and transparent manner. As a result, the organisation forms effective teams for various initiatives as well as for department-specific roles and responsibilities, as opposed to ineffective.

### ➤ **STAFF**

#### Number of employee:

1. General manager and Managing partner:	1
2. No of Project Mangers	2
3. No of site supervisors /engineers	4
4. Designers	1
5. Auto CAD Draftsmen	1
6. Estimation and costing engineer	1
7. Total no of aluminium fabrication workers	40
8. Glass cutters	6
9. Carpenters	50
10. Glass polishing and finishing	6
11. Glass handling	5
12. False ceiling workers	30
13. Helpers	10
<b>14. Drivers</b>	<b>4</b>

#### **Vehicles:** 2 AC Tempo

1 407 Tempo

1 Marathi Omni Tempo

➤ **Skills:**

Employee skills: Bhagavathi has a commendable workforce, with high skills and capabilities. All employees are required based on their merit and qualifications.

Employee skills vs task requirements: Bhagavathi has defined tasks and job roles and hires and trains employees for skill levels accordingly with respect to those. The company ensures that all job requirements are met and that employees have the sufficient skills to perform their respective jobs in accordance with the values and culture as well as the business goals and strategy of Bhagavathi.

Skill Management: Bhagavathi pays attention to skills enhancing the and capacities of its employees it arranges regular training and workshops-internally as well as externally managed -to provide growth and development opportunities for its employees.

➤ **Shared values:**

Core values: The core values of Bhagavathi industries defined and communicated to foster creative and supportive organizational structure that will allow employees to perform optimally and enhance their motivation and organizational commitment.

Creativity

Honesty

Transparency

Accountability

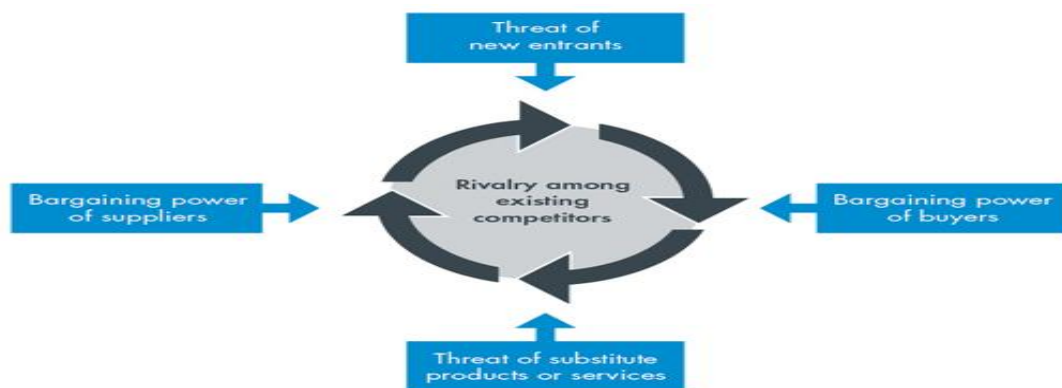
Trust

Quality

Heritage.

## FIVE FORCE ANALYSIS OF THE BHAGAVATHI INDUSTRY

Porter's Five Forces is a notion in business analysis that explains why different industries might benefit in different ways. Michael E. Porter's Book "Competitive Strategy: Techniques for Analyzing Industries and Competitors" initially suggested the concept in 1980. The Five Forces Model is a well-known method for analyzing the industry structure corporate strategy corporation.



### 1. Threat of New Entrant -Low :

Switching Costs: It is easy to enter the E-commerce industry and also it is easy to gain competitors, customers, because of the low switching costs in the market. However, the extensive investment that Bhagavathi makes on its brand development and, on customer experience, it becomes difficult for the competitor to compete in the market.

Economies of scale: Bhagavathi has an advantage over other brands on economies of scale because of the reputation of being the largest internet retailer in the market.

Customer Loyalty: Bhagavathi gets the advantage of being the first big player in the e-commerce industry.

## **2.Bargaining power of buyers-High:**

Bhagavathi highly emphasizes on customer satisfaction and aims in providing high value to its customers can easily change from Bhagavathi to other retailers. And single bad experience will drive the customers away because of the easy availability of substitutes in a cheap rate.

## **3.Bargaining power of suppliers -low to Moderate**

Bhagavathi industries has large and varied supplier base.Bhagavathi has many options because it manufactures its products using different competitors ,The bargaining power supply low. Suppliers provide Bhagavathi with the products that it needs for its e-commerce business. The influence of suppliers in the e-commerce business is more because without them ,the retailers will not be able to serve their customer.

## **4.Threats substitute products:**

While industries could unpatented products, the demand for Bhagavathi wear high and continuing to grow. The threats substitute products is Low.

**5.Competitive rivalry:**Several large , established industries already occupy the Bhagavathi industry.they have big budgets and lots resource maintain their share of the market.

## **CHAPTER 4:SWOT ANALYSIS**

## **STRENGTHS**

Strengths are the firm's abilities and assets that it is able to design, develop, and maintain aggressive benefit with inside the market place.

### **❖ Good quality products**

One of the best glass qualities and fabrication is that of Bhagavathi. A unique type glass cutting quality products available.

### **❖ Good logistics Management:**

They have good management and logistics supply chain.

### **❖ Consistency in Performance:**

They are very consistent in the performance and supply of their products. The hallmark of Bhagavathi from its inception has helped in developing technology to produce consistent quality from different raw materials.

### **❖ Wide Reach :**

Bhagavathi industries has successfully captured its place position as India's leading glass manufacturing company. From being a single product single customer industries.

### **❖ Training and Development:**

Bhagavathi industries works on the principle that working and learning go hand in hand . Challenging work they have is what makes it rewarding. every employee allowed to learn new things.

### **❖ Best Glass:**

Bhagavathi industries is the best industries, and been positioned as one of the safe glass. Quality also good & Innovative Glasses .

### **Weaknesses:**

Weakness of Bhagavathi industries can both be absence of strengths or assets competencies which might be required however at gift the corporation would not have. Leaders should be positive if the weak spot is gift due to loss of strategic making plans or due to strategic choice.

#### **❖ zero policy advertising**

Bhagavathi has solidified their grounds by establishing loyal customers, even with no advertising resources. Because of their success, Bhagavathi does not feel the need to have excessive spending towards advertisement in comparison to other brands.

#### **❖ Smaller purchasing power**

The lack of pricing power. To remain completion ,they need to keep their costs in line with their product costs.

#### **❖ Smaller Distribution**

Bhagavathi are considered to have smaller distribution network. This presents a challenge for the company .It needs to expand its distribution network increase its production capacity.

#### **❖ Global Competition**

Bhagavathi industries is one of the top global manufactures in the Glass manufacturing industry and has to face a lot of Global completion.

## **Opportunities:**

**Opportunities are capability regions in which the organisation can become aware of capability for -increase profits, and market share.**

### **❖ Innovation and Technology**

Keeping in mind the current situation and increasing consumer demand, Bhagavathi industries even after building a needs to focus on innovation.

### **❖ Artificial intelligence Development**

Bhagavathi industries should work on bringing developments in artificial intelligence to better predict what the consumer demands, serve niche segments, make even better recommendations in future.

## **Threats :**

As part of a SWOT analysis threats are most important. A Bhagavathi Industries SWOT analysis will reveal the threats that have been holding the company back.

### **❖ Growing competition.**

### **❖ legal and political regulation.**



**CHAPTER:5**  
**ANALYSIS OF FINANCIAL STATEMENTS**

A financial statement is a written record that provides complete information about the financial position, and performance of the company to make good decision to earn more profit in the future days. The statement of the company includes a balance sheet ,Income statement,cash flow statement.This statements not helps only the company with economic decisions but also to know the performance of the company for the outsiders like,investors ,banks,the public ,etc.

## **BALANCE SHEET ANALYSIS OF BHAGAVATHI INDUSTRIES**

Balance sheets provide the basis for computing rates of return for investors and evaluating company's capital structure.A balance sheet is a financial statement that reports a company's assets, shareholders equity.

Particular	March 2022	March 2021	March 2020	March 2019
<u>Capital and liabilities</u> 1. <u>PROPREITERSS CAPITAL ACCOUNT:</u> 2. <u>a)Proprietors capital account</u>	77,17585.24	52,51,009	46,84,005	48,14,158
2. <u>LOAN FUNDS</u>	95,81,744.93	79,10,850	55,45,154	64,80,004
3. <u>CURRENT LIABILITIES</u>	2,96,34,005.67	1,6564,79.093	2,43,30,762.88	2,39,49,008
<b>TOTAL</b>	<b>4,69,33,315.84</b>	<b>2,96,40,952.38</b>	<b>3,36,00,934</b>	<b>3,52,43,170</b>
<u>APPLICATION OF FUNDS</u> 1. <u>PROPERTY ,PLANT &amp;EQUIPMENT</u> a).CLOSING W.D.V	3124,286.00	22,04,233	12,27,761.00	7,58,123
2.Investments	1,12,739.00	2,47,800	5000	5000
3. <u>CURRENT ASSETS LOANS AND ADVANCES</u> A.CURRENT ASSETS a.Inventories	1,25,53,650.66	74,67,243	54,72,167.40	85,23,559
b)Trade Receivables	2,78,50,141.10	1,70,98,332	2,38,10,997.48	1,99,76,881
C)cash and bank balances	1,79,966.04	3,09,575	6,19,559.56	24,80,075
<u>B.LOANS AND ADVANCES</u>	31,12,533.04	23,13,770	34,24,416.38	34,99,80,315
<b>TOTAL</b>	<b>4,69,33,315.84</b>	<b>2,96,40,952.38</b>	<b>3,45,59,921.82</b>	<b>3,52,43,170</b>

## INCOME STATEMENT ANALYSIS IN BHAGAVATHI INDUSTRIES

The profit and loss statement is financial statement that summarizes the revenues, costs, and expenses, incurred during a specified period, usually fiscal quarter or year. The profit and loss statement is synonymous with income statement.

Particulars	March2022	March2021	March2020	March2019
-------------	-----------	-----------	-----------	-----------

1)Income	9,74,55,138.55	4,69,76,294	6,65,23,512.45	7,83,91,837
2)Taxes on sales	3,00,95,539.73	1,59,20,520	1,74,45,362.25	2,26,39,750
3)Trading and other sources	10,74,29,609.46	4,96,74,171	5,78,53,670.17	7,18,40,439
Gross profit 1+2+3	2,01,21,069.12	1,32,22,643	2,61,15,204.53	2,91,91,148
4)other income	1,06,186.81	78,306	2,07,437.63	2,93,275
5)Administrative &selling expenses	1,40,09,638.51	98,12,700	2,24,94,018.45	2,56,10,787
6)Depreciation written off profit before Interest &Tax(PBIT)	4,68,092.00	2,85,103	2,18,698.00	1,32,503
7)Interest and Finance Charges Profit before Tax(PBT)	5,90,627.02	7,65,270	5,83,243.75	5,94,584
8)Taxes Surplus after Tax for the year transferred to proprietor's capital account	18,94,593.00	8,78,395	10,51,998.00	12,46,883
	32,64,305.40	15,59,483	19,74,683.96	18,99,666

## RATIO ANALYSIS OF BHAGAVATHI INDUSTRIES

Ratio analysis is calculating the financial performance of the company, its financial position liquidity ,profitability ,risk , ,and solvency proper utilization of the resources by studying the financial statements of the company like balance sheet and income statement.

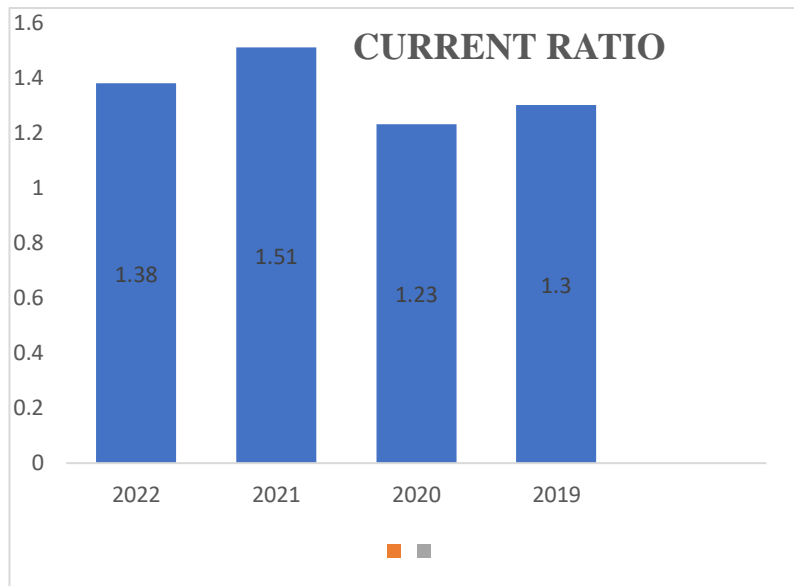
### 1. Liquidity Ratio:

Liquidity ratio is the tool which is used to examine the ability of the company to pay its short -term loans .It shows the richness of the company.

**1.Current Ratio:** The current ratio, commonly , referred to as the working capital ratio ,determines a company's capacity to pay the short -term debt that is due within a year. The weight of total current assets compared to total current assets compared to total current liabilities is taken into a current ratio.

**Current ratio:current assets /current liabilities**

YEAR	CURRENT ASSETS	CURRENT LIABLTIES	RATIO
2022	4,05,83,757.80	2,96,34,005.87	1.37
2021	2,48,75,149	1,64,79,093	1.51
2020	2,99,02,724.44	2,43,30,762,86	1.23
2019	3,09,80,315	2,39,49,008	1.30



**Analysis:** The above table & graph shows the current ratio of the firm, when comparing the four years of ratio 2021 is having the highest 1.51 which is a very good sign for the firm, where the liquidity position of the firm increased to a good extent.

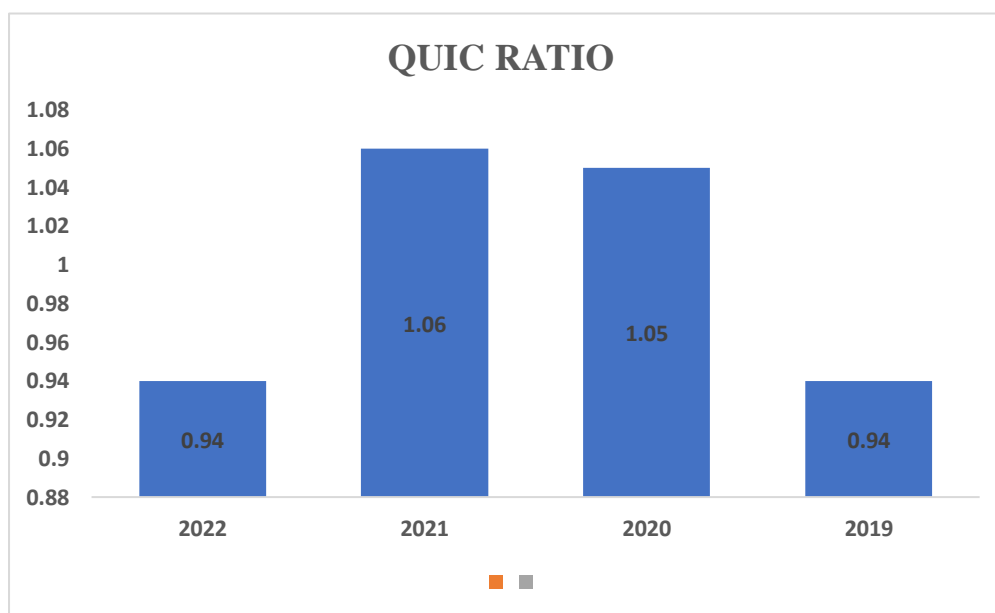
## 2. Quick Ratio:

The quick ratio, sometimes referred to as the Acid Test or Liquidity Ratio, assesses a company's capacity to fulfil its short-term obligations by looking at its ability to quickly convert its assets into cash. Cash marketable securities, and accounts receivable are the assets. Because they may be easily convertible into cash, these assets are referred to as "quick" assets.

**QUICK RATIO:  $\frac{\text{CURRENT ASSETS} - \text{INVENTORIES}}{\text{CURRENT LIABILITIES}}$**

YEAR	CURRENT ASSETS	CURRENT LIABILITIES	INVENTORIES	CA-I/C.L	RATIO

2022	4,05,83,757.80	2,96,34,005.67	1,25,53,650.66	4,05,83,757.80- 1,25,53,650.66/2,96,34,005.67	0.94
2021	2,48,75,149.38	1,64,79,093	74,67,243	2,48,75,149.38- 74,67,243/1,64,79,093	1.06
2020	2,99,02,724.44	2,33,71,775	54,72,167	2,99,02,724.44- 54,72,167/2,33,71,775	1.05
2019	3,09,80,315	2,39,49,008	85,23,559	3,09,80,315- 85,23,559/2,39,49,008	0.94



**Analysis:** The above table & graph shows the quick ratio of the firm, when comparing the four years of ratio 2021 is having the highest ratio of 1.06 which is an indication that the firm is liquid and has the ability to meet its current or liquid liabilities in time. It is generally thought that if quick assets are equal to current liabilities, then the concern may be able to meet its short-term obligations.

### **3..Turnover Ratio**

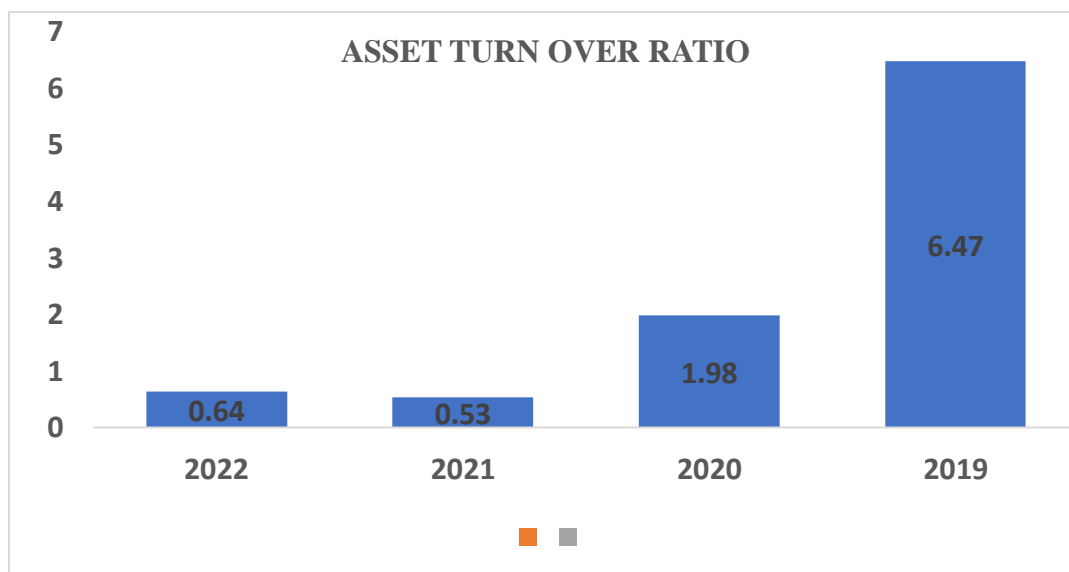
#### **Assets turnover ratio**



The asset turnover ratio measures the efficiency of a company's assets in generating revenue or sales. It compares the dollar amount of sales (revenues) to its total assets as an annualized percentage. Thus, to calculate the asset turnover ratio, divide net sales or revenue by the average total assets.

**Assets Turnover Ratio: Sales/Total Assets**

YEAR	ASSET TURN OVER RATIO
2022	0.64
2021	0.53
2020	1.98
2019	6.4



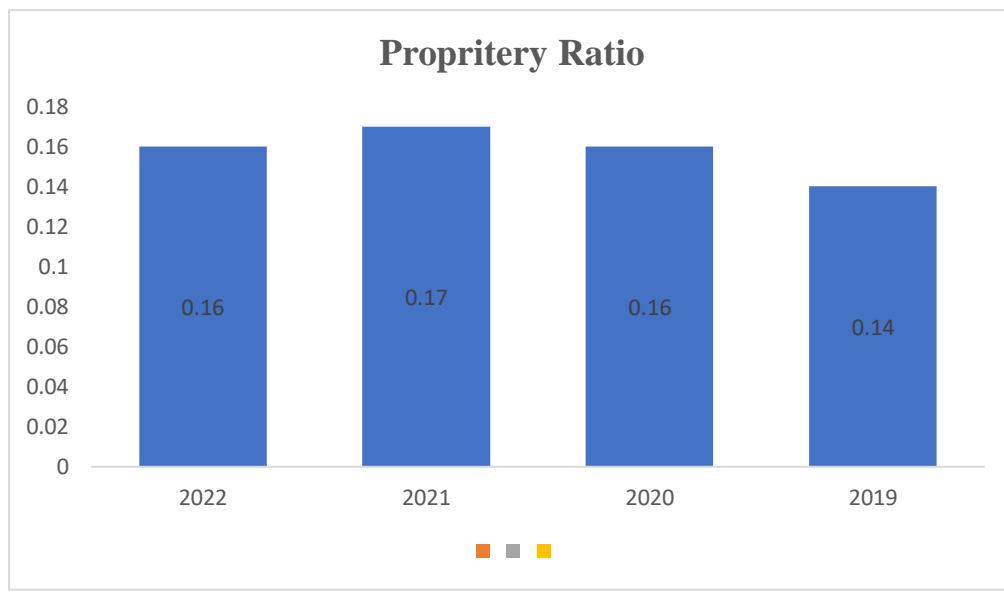
**Analysis:** The above table & graph show the assets turnover ratio of the firm, when comparing the five years of ratio 2019 is having the highest ratio of 6.47. The higher ratio the higher the net income for the company. The higher ratio shows how the company is more effective in managing its assets to produce greater amounts of net income.

**4.PROFITABILITY RATIO :**A proprietary ratio is a type of solvency ratio that is useful for determining the amount or contribution of shareholders or proprietors towards the total

assets of the business. It is also known as the equity ratio or shareholder equity ratio or net worth ratio.

➤ **Proprietary Ratio: Shareholders Fund/Total Assets**

YEAR	PROPRITERY RATIO
2022	0.16
2021	0.17
2020	0.16
2019	0.14



**Analysis:** The above table & graph shows the proprietary ratio of the company, when comparing the five years of ratio 2021 is having the highest ratio of 0.17 which shows a high proprietary ratio indicates that a business is in a strong position and provides relief to creditors, while low proprietary ratio shows the dependence of the company on debt facing in order to run its business.

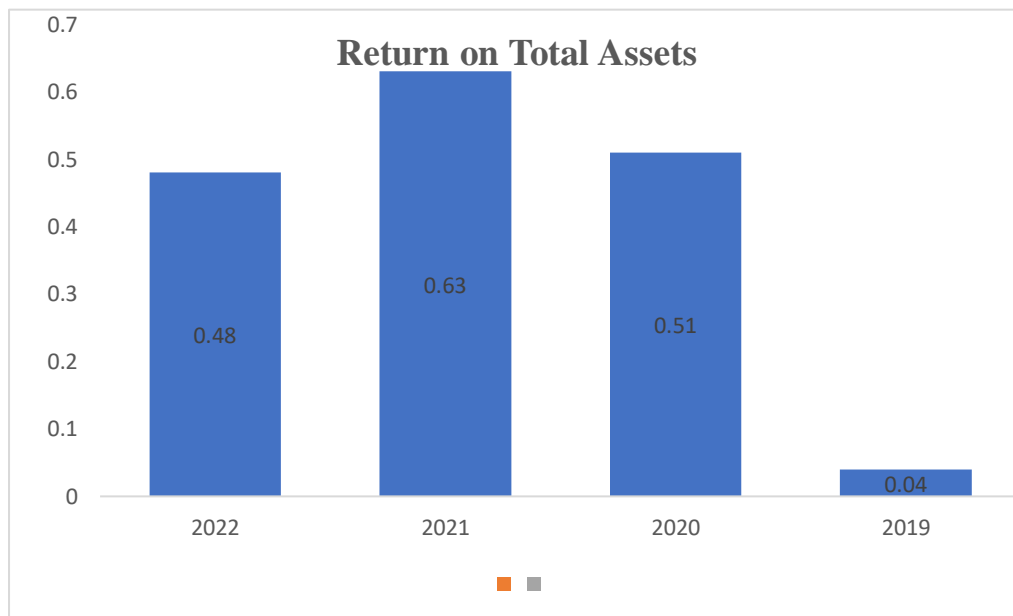
## 5.Return on Total assets

The return on total assets ratio is calculated by dividing a company's earnings after tax

by its total assets. Total assets are equal to the sum of shareholder's equity and the company's debt.

**Return on Total assets : Net income/Average Total assets**

year	Return on asset turn over ratio
2020	0.48
2021	0.63
2020	0.51
2019	0.04



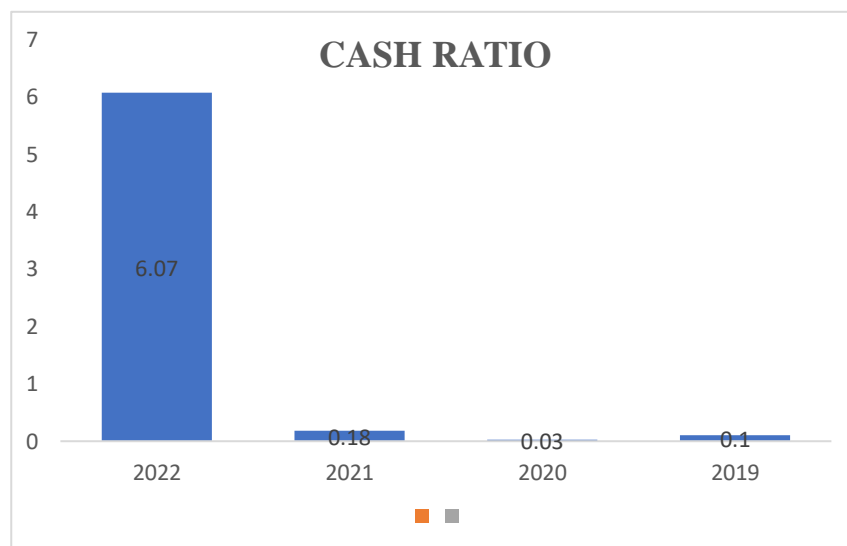
**Analysis:** The above table and graph show the return on total asset ratio when comparing 4 years ratio 2021 is having highest ratio 0.63.

## **6. CASH RATIO:**

The cash ratio is a measurement of a company liquidity .It specifically calculates the ratio of a company's total cash and cash equivalents to its current liabilities.

**Cash ratio: cash/Total current liabilities**

YEAR	CASH RATIO
2022	6.07
2021	0.18
2020	0.03
2019	0.10

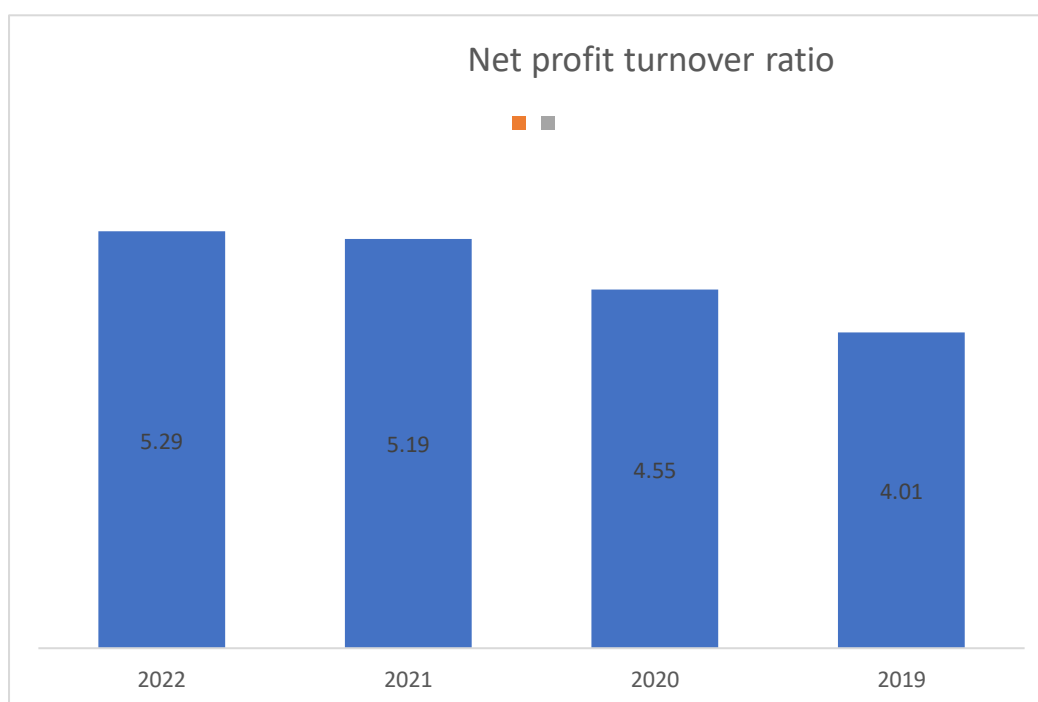


**Analysis :** The graph presents the cash ratio of the firm during the year 2019 to 2022. The highest cash ratio is 6.07. It shows in the current year they have a better cash and cash equivalents.

## 7) Net profit turnover Ratio

Net turn over included the revenues from the sales of goods and provided services.

YEAR	NET PROFIT TURN OVER RATIO
2022	5.29
2021	5.19
2020	4.55
2019	4.19



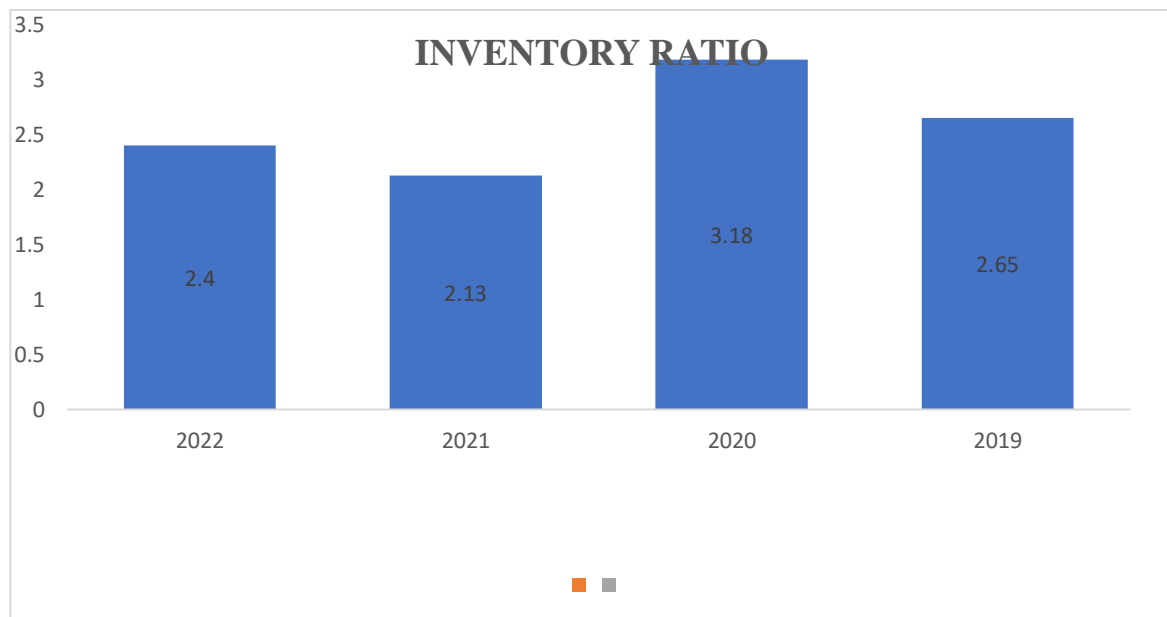
Analysis: The above table and graph show the net profit ratio of the firm highest in 2022 i.e., 5.29. It shows the company is earning better profit.

## 8. INVENTORY RATIO

Inventory turnover ratio measures how efficiently a company uses its inventory by dividing the cost goods sold by the average inventory value during the period.

**Inventory ratio: cost of goods sold/ inventories**

year	INVENTORY RATIO
2022	2.40
2021	2.13
2020	3.18
2019	2.65



**Analysis:** The industries has highest inventory ratio in the year 2020 that is 3.18 in current year of the company. The company lowest inventory ratio in year 2021 I.e 2.13.

**CHAPTER 6:**  
**LEARNING EXPERIENCE**



I have done my organization study report on Bhagavathi Industries. It was a very good experience. I learned more how they communicate with their customer. This is a unique experience and gave me a good opportunity to learn and explore myself and also to understand various aspects of the company. I acquired a thorough understanding of how an organization operates as well as knowledge of its history, profile, growth, vision, and mission through organizational study. And this one-month project allowed me the opportunity to assess the company's progress. The report's goals were to gain practical experience, provide organizations with detailed knowledge of their job responsibilities, compare the real situation to the lessons learned in college, and complete the MBA program's requirements.

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### **Books :**

Porter five forces of competitive analysis

Michael porter E Porter of Harvard Business School in 1979.

Author Fredric P. miller.agenes F .Vendome, MC breweaster John .

### **B) SWOT ANALYSIS**

Author Alan sars by

Edition illustrated

C) MCKinsey's Frame work :Boost business performance ,prepare for change and implement effective strategies (Management &Marketing Book Edition kindle Edition.

### **Web site:**

**Bhagavathi industries karkala**

**[Info.bagavathi@gmail.com](mailto:Info.bagavathi@gmail.com)**

**Annexure:**

Particular	March 2022	March 2021	March 2020	March 2019
<u>Capital and liabilities</u> 4. <u>PROPREITERSS</u> <u>CAPITAL ACCOUNT:</u> 5. a) <u>Proprietors capital</u> <u>account</u>	77,17585.24	52,51,009	46,84,005	48,14,158
2. <u>LOAN FUNDS</u>	95,81,744.93	79,10,850	55,45,154	64,80,004
3. <u>CURRENT LIABLITIES</u>	2,96,34,005.67	1,6564,79.093	2,43,30,762. 88	2,39,49,008
<b>TOTAL</b>	<b>4,69,33,315.84</b>	<b>2,96,40,952.38</b>	<b>3,36,00,934</b>	<b>3,52,43,170</b>
<u>APPLICATION OF FUNDS</u>  1. <u>PROPERTY ,PLANT</u> <u>&amp;EQUIPMENT</u> a).CLOSING W.D.V	3124,286.00	22,04,233	12,27,761.00	7,58,123
2.Investments	1,12,739.00	2,47,800	5000	5000
6. <u>CURRENT ASSETS</u> <u>LOANS AND ADVANCES</u> A.CURRENT ASSETS a.Inventories	1,25,53,650.66	74,67,243	54,72,167.40	85,23,559
b)Trade Receivables	2,78,50,141.10	1,70,98,332	2,38,10,997. 48	1,99,76,881
C)cash and bank balances	1,79,966.04	3,09,575	6,19,559.56	24,80,075
<u>B.LOANS AND</u> <u>ADVANCES</u>	31,12,533.04	23,13,770	34,24,416.38	34,99,80,315
<b>TOTAL</b>	<b>4,69,33,315.84</b>	<b>2,96,40,952.38</b>	<b>3,45,59,921. 82</b>	<b>3,52,43,170</b>

<b>Particulars</b>	<b>March2022</b>	<b>March2021</b>	<b>March2020</b>	<b>March2019</b>
1)Income	9,74,55,138.55	4,69,76,294	6,65,23,512.45	7,83,91,837
2)Taxes on sales	3,00,95,539.73	1,59,20,520	1,74,45,362.25	2,26,39,750
3)Trading and other sources	10,74,29,609.46	4,96,74,171	5,78,53,670.17	7,18,40,439
Gross profit 1+2+3	2,01,21,069.12	1,32,22,643	2,61,15,204.53	2,91,91,148
4)other income	1,06,186.81	78,306	2,07,437.63	2,93,275
5)Administrative &selling expenses	1,40,09,638.51	98,12,700	2,24,94,018.45	2,56,10,787
6)Depreciation written off profit before Interest &Tax(PBIT)	4,68,092.00	2,85,103	2,18,698.00	1,32,503
7)Interest and Finance Charges Profit before Tax(PBT)	5,90,627.02	7,65,270	5,83,243.75	5,94,584
8)Taxes Surplus after Tax for the year transferred to proprietor's capital account	18,94,593.00	8,78,395	10,51,998.00	12,46,883
	32,64,305.40	15,59,483	19,74,683.96	18,99,666

