

**A PROJECT REPORT ON**  
**“A STUDY ON COST ANALYSIS WITH REFERENCE TO DELTA**  
**PACKAGING SOLUTIONS, MOODBIDRI”**

**Submitted By**

**DIVYA**  
**4AL21BA028**

**Submitted To**



**VISVESVARAYA TECHNOLOGICAL UNIVERSITY, BELAGAVI**

**In partial fulfillment of the requirements for the award of the degree of**

**MASTER OF BUSINESS ADMINISTRATION**

**Under the guidance of**

**INTERNAL GUIDE**

Mrs. Maithri

Assistant Professor

PG Department of  
Business Administration,  
AIET, Mijar Moodbidri.



**EXTERNAL GUIDE**

Mr. Arvind Suvarna

Head of Finance and  
Accounts Dept

Delta Packaging Solution,  
Moodbidri.

**Department of MBA**

**Alva's Institute of Engineering & Technology, Shobhavana Campus,**

**Mijar, Moodbidri, D.K – 574225**

**MAY-2023**



# DELTA PACKAGING SOLUTIONS

GSTIN : 29GMBPS7477G1ZA

Date: 20.08.2023  
Date : .....

## CERTIFICATE

This is to certify that **Ms. DIVYA (USN 4AL21BA028)** of **MBA of ALVAS INSTITUTE OF ENGINEERING AND TECHNOLOGY MIJAR MOODBIDRI** undergone Project Work in our organization "**DELTA PACKAGING SOLUTION**" in the topic "**A STUDY ON COST ANALYSIS WITH REFERENCE TO DELTA PACKAGING SOLUTION, MOODBIDRI**" for the period from **17-04-2023 to 28-05-2023** and had successfully completed.

During the period she was found to be sincere and hard working.

We wish her all the best for her future endeavours

Thanking you

Yours truly

For DELTA PACKAGING SOLUTIONS

DELTA PACKAGING SOLUTIONS  
SHED NO : C-5  
INDUSTRIAL ESTATE, ALANGAR,  
MOODBIDRI - 574 227.

C-5, Industrial Estate, Kadalakere, Alangar, Moodbidri - 574227  
Mob.: 9148218445, 7338574252

Member of Australian Institute of Packaging



# ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY

(A Unit of Alva's Education Foundation @ Moodbidri)  
Affiliated to Visvesvaraya Technological University, Belagavi  
Approved by AICTE, New Delhi & Recognised by Government of Karnataka  
Accredited by NAAC with A+ Grade and NBA (CSE & ECE)

Date: 01-09-2023

## CERTIFICATE

This is to certify that **DIVYA** bearing **USN 4AL21BA028** is a bonafide student of Master of Business Administration course of the Institute in 2021-23, affiliated to Visvesvaraya Technological University, Belgaum. Project report on "**A STUDY ON COST ANALYSIS WITH REFERENCE TO DELTA PACKAGING SOLUTION, MOODBIDRI**" is prepared by her under the guidance of **Mrs. Maithri**, Assistant Professor PG Department of Business Administration in partial fulfillment of the requirements for the award of the degree of Master of Business Administration of Visvesvaraya Technological University, Belgaum Karnataka.

Signature of Internal Guide

Mrs. Priya Sequeira

DEAN

Dept. of Business Administration  
Alva's Institute of Engg. & Technology  
MIJAR - 574 225

Signature of Principal  
PRINCIPAL

Alva's Institute of Engg. & Technology,  
Mijar. MOODBIDRI - 574 225, D.K

Shobhavana Campus, Mijar, Moodbidri - 574225, Mangalore, Karnataka, India

08258-262724 (O), 282725 (P) • principal@alva.org.in • www.alva.org.in

## **DECLARATION**

I Divya., hereby declare that the project report entitled "A study on Cost Analysis with Reference of Delta Packaging Solution, Moodbidri" prepared by me under the guidance of Mrs Maithri, Assistant Professor of PG Department of Business Administration, Alva's Institute of Engineering and Technology.

I also declare that this project work is towards the partial fulfilment of the university regulations for the award of the degree of Master of Business Administration by Visvesvaraya, Technological University, Belgaum.

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

**Place: Mijar**

**Date:04-09-2023**



**Signature of the student**

## ACKNOWLEDGEMENT

I would like to take this opportunity to express my sincere gratitude to all those who have helped me throughout this project. It gives me immense pleasure to acknowledge all those who have rendered encouragement and support for the successful completion of this work.

I express my deep sense of gratitude to my internal guide **Mrs. Maithri**, Assistant Professor **PG Department. of Business Administration**, for her constant support and encouragement to carry out my project successfully without much difficulty.

I would like to express my sincere thanks to **Dr. Peter Fernandes**, Principal, Alva's Institute of Engineering and Technology, Mijar, Moodabidri.

I am grateful to **Mrs. Priya Sequeira**, HOD, PG Department of Business Administration, Alva's Institute of Engineering and Technology, Mijar, Moodabidri. Whose timely suggestions and encouragement support me to complete this project.

## Contents

Chapter no	Chapter Name	Page no
	<b>Executive Summary</b>	
1	<b>Introduction</b> 1.1 Industry profile 1.2 Company Profile 1.3 Promoters 1.4 Vision, Mission & Quality Policy 1.5 Product profile 1.6 SWOT Analysis 1.7 Future growth and prospects 1.8 Financial Statement	1 2 2-3 3 4-5 5 6-7 8 9-10
2	<b>Conceptual background &amp; Literature review</b> 2.1 Theoretical background of the study 2.2 Literature review	11 12-15 16-21
3	<b>Research Design</b> 3.1 Statement of the problem 3.2 Need of the study 3.3 Objectives 3.4 Scope of the study 3.5 Research methodology 3.6 Hypothesis 3.7 Limitation of the Study 3.8 Chapter Scheme	22 23 23 24 24 24-25 25 25 26
4	<b>Analysis and Interpretation</b>	27-41
5	<b>Summary of Findings, Suggestions and Conclusion</b> 5.1 Findings 5.2 Suggestions 5.3 Conclusion	42 43-44 44 45
	<b>Bibliography</b>	46-48

### **List of Tables**

<b>Table No</b>	<b>Particulars</b>	<b>Page No</b>
Table - 4.1	Cost Sheet for the year 2020-21 2021-22 & 2022-23	28-29
Table - 4.2	Table showing % of increase/decrease of Direct Material	30
Table - 4.3	Table showing % of increase/decrease of Direct Wages	31
Table - 4.4	Table showing % of increase/decrease of Direct Expenses	32
Table - 4.5	Table showing % of increase/decrease of Prime Cost	33
Table - 4.6	Table showing % of increase/decrease of Work Cost	34
Table - 4.7	Table showing % of increase/decrease of Cost of Production	35
Table - 4.8	Table showing % of increase/decrease of Cost of Goods Sold	36
Table - 4.9	Table showing % of increase/decrease of Total Cost	37
Table - 4.10	Table showing % of increase/decrease of Sales	38
Table - 4.11	Table showing % of increase/decrease of Profit	39
Table - 4.12	Table showing Correlation Analysis	40

### **List of Charts**

<b>Chart No.</b>	<b>Particulars</b>	<b>Page Nos.</b>
Chart - 4.1	Chart showing Cost Sheet for the year 2020-21 2021-22 & 2022-23	29
Chart - 4.2	Chart showing % of increase/decrease of Direct Material	30
Chart - 4.3	Chart showing % of increase/decrease of Direct Wages	31
Chart - 4.4	Chart showing % of increase/decrease of Direct Expenses	32
Chart - 4.5	Chart showing % of increase/decrease of Prime Cost	33
Chart - 4.6	Chart showing % of increase/decrease of Work Cost	34
Chart - 4.7	Chart showing % of increase/decrease of Cost Of Goods Production	35
Chart - 4.8	Chart showing % of increase/decrease of Cost Of Goods Sold	36
Chart - 4.9	Chart showing % of increase/decrease of Total Cost	37
Chart - 4.10	Chart showing % of increase/decrease of Sales	38
Chart - 4.11	Chart showing % of increase/decrease of Profit	39



## **EXECUTIVE SUMMARY**

The MBA course offered by the VISVESVARAYA TECHNOLOGY UNIVERSITY has its own unique syllabus which requires its MBA students to undertake an project with any of the leading entities or corporations for a period of 6 weeks during the third semester. This project was prepared on “A Study on cost analysis with reference to Delta Packaging Solution Moodbidri. Helps to understand the market which deals in selling and servicing of corrugated boxes. Study is helpful to top level management to improve the present cost control technique of Delta Packaging Solution, Moodbidri. The project was carried out as per the terms and conditions prescribed by the guidelines of VTU. The well supportive objectives were set for the study. This particular report includes the profile of the company along with the information on the industry profile and the future growth and the prospects of the economy in the financial sector, company’s vision, mission and quality policy. The report also consists of the data interpretation and the research conducted with respect to the research and findings of the whole organization. The project also reflects SWOT analysis of the company which refers to the strength and weakness of the company as well as the opportunities and the threats in the external environment. It also includes the cost analysis of the company that helps one define the weakness and the strength of the company. Cost analysis plays an important role in the firm which enables the company to reduce the cost and control the cost at the time of economic pressure. This study helps to check out where the company is spending more amounts for unnecessary use. This report has organization’s financial statement that is the balance sheet and cost sheet. The research study consists of the different cost incurred by the company and its analysis. At the end it also has findings, suggestions, conclusion and bibliography.