

A PROJECT REPORT ON
“A STUDY ON RECEIVABLE MANAGEMENT WITH REFERENCE TO
POWERPOINT BATTERIES, MOODABIDRI”

RAKSHITHA

(4AL21BA062)

Submitted To



VISVESVARAYA TECHNOLOGICAL UNIVERSITY, BELAGAVI

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

MASTER OF BUSINESS ADMINISTRATION

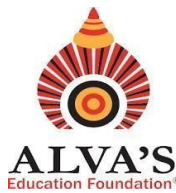
Under the guidance of

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MAY-2023

DECLARATION

I, **RAKSHITHA**, hereby declare that the Project report entitled "**A STUDY ON RECEIVABLE MANAGEMENT with special reference to —Power Point Batteries, Moodabidri**" prepared by me under the guidance of Mrs. Maithri, faculty of M.B.A Department, Alva's Institute of Engineering and Technology and external assistance by Mr. Satya Narayana Kamath, Account department, External guide at PowerPoint Batteries moodabidri.

I also declare that this Project work is towards the partial fulfilment of the university Regulations for the award of 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: 02/09/2023



Signature of the student

Ref. :

Date. : 24/08/2023

CERTIFICATE

TO WHOMSOEVER IT MAY CONCERN

This is to certify that **Ms. RAKSHITHA (USN NO : 4AL21BA062)** of **MBA of ALVAS INSTITUTE OF ENGINEERING AND TECHNOLOGY MUAR MOODBIDRI** undergone Project Work in our organization **"POWERPOINT BATTERY INDUSTRIES"** in the topic **"A STUDY ON RECEIVABLE MANAGEMENT WITH SPECIAL REFERENCE TO POWERPOINT BATTERY INDUSTRIES, MOODBIDRI"** for the period from **17-4-2023 to 28-5-2023** 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.

For Powerpoint Battery Industries



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- Karkala
- Uppinangady
- Puttur

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- Udupi
- Surathkal

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Date: 01-09-2023

CERTIFICATE

This is to certify that **RAKSHITHA** bearing USN **4AL21BA062** 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 RECEIVABLE MANAGEMENT WITH REFERENCE TO POWER POINT BATTERIES MOODUBIDRI" 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.


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EXECUTIVE SUMMARY

As part of the MBA curriculum at Alva's Institute of Engineering and Technology, I had to conduct a research project during the fourth semester. This project aimed to bridge the gap between theoretical business knowledge and its practical application. I conducted a secondary research study to understand a company and its product segment.

My focus was on analysing how the company manages its receivables, which are the amounts owed to the company by its customers. This helped me achieve the study's goals and determine the current status of PowerPoint batteries, the company I studied. I also aimed to provide the company's management with some insights based on my findings.

Companies often offer trade credit to maintain their sales against competitors and attract potential customers. This involves credit policies covering credit standards, credit terms, and the process for collecting credit payments. Receivables arise from credit sales, as some customers buy goods on credit instead of paying cash immediately. While cash sales are preferred, credit sales are necessary to boost overall sales.

In my study, I used two financial statements: the profit and loss account (income statement) and the balance sheet. To draw meaningful conclusions, I compared data from the past five years. I employed various ratios to assess the company's receivables management, which helped paint a clear picture of the company's financial position. To gather data for my study, I collected information from the company's annual reports and its official website.