

“A STUDY ON THE IMPACT OF MANUFACTURING COST ON THE PROFITABILITY OF THE GWASF COMPANY”

Submitted By :

PRAJWAL

USN - 4AL22BA059



Submitted To:

VISVESVARAYA TECHNOLOGY UNIVERSITY, BELAGAVI

**In Partial fulfilment of the requirements for the degree of
MASTER OF BUSINESS ADMINISTRATION**

Under the Guidance of

Internal Guide

Mr. Ashok Rao

Assistant Professor

PG Department of Business Administration

AIET, Mijar

External Guide

Vijaya kamath

Finance Manager

GWASF,



ALVA'S
Education Foundation®

**PG DEPARTMENT OF BUSINESS ADMINISTRATION
ALVA'S INSTITUTE OF ENGINEERING &
TECHNOLOGY**

Shobhavana Campus, Mijar, Moodubidre

2023 - 24

GWASF Quality Castings Private Limited
Plot No. 136, 7A Cross Road, Industrial Area, Baikampady, Mangalore - 575 011, India.
Tel. : +91 824 2408251, 2407072, 2407391 E-mail : works@gwasf.com Website : www.gwasf.com
CIN: U27101KA1983PTC005310

GWASF

7.06.2024

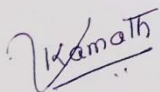
TO WHOMSOEVER IT MAY CONCERN

This is to certify that Prajwal (USN 4AL22BA059), student from Alva's Institute of Engineering & Technology, Mijar, has successfully completed his "Finance Based" project from 23 April 2024 to 06 June 2024.

During the period of his assignment, we found him sincere and a keen learner.

We wish him all the best in his future endeavors.

FOR GWASF QUALITY CASTINGS PVT LTD



Vijaya Kamath
Manager-Finance



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 NBA (CSE & ECE)

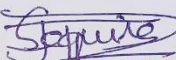
Date: 09/09/2024

CERTIFICATE

This is to certify that **Prajwal** bearing USN 4AL22BA059, is a bonafide student of Master of Business Administration course of Alva's Institute of Engineering and Technology, Moodbidri for the batch 2022-2024, affiliated to Visvesvaraya Technological University, Belagavi. The Project report on "A Study on the Impact of Manufacturing Cost on the Profitability of the GWASF Company" is prepared by him under the guidance of Mr. Ashok Rao, Assistant Professor, in partial fulfilment of the requirements for the award of the degree of Master of Business Administration of Visvesvaraya Technological University, Belagavi Karnataka.


Signature of Internal Guide

Viva – Voce Examination


Signature of HOD

HOD
PG Dept. of Business Administration
Alva's Institute of Engg. & Technology
Mijar - 574225


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

Signature of Internal Examiner
(Name & Affiliation)

Signature of External Examiner
(Name & Affiliation)

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

☎ 08258-262724 (O). 262725 (P)

✉ principalaiet08@gmail.com

🌐 www.aiet.org.in

DECLARATION

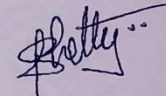
I **Prajwal**, hereby declare that the project report entitled “**A Study on the impact of Manufacturing Cost on Profitability of the GWASF company**” prepare by me under the guidance of **Mr. Ashok, Assistant Professor, PG Department of Business Administration Alva’s Institute of Engineering and Technology, Mijar** and External Guide by **Mrs. Vijaya Kamath, Finance Manager, GWASF**.

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, Belagavi**.

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.

Date: 10/09/24

Place: Mijar



Signature of Student

USN: 4AL22BA059

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 encouraged and supported for the successful completion of this work.

I would like to express my sincere thanks to Principal **Dr. Peter Fernandes**, AIET, Moodbidri. And I express my deep sense of gratitude to my Internal Guide **Asohk Rao**, Professor of MBA Department, for the constant support and encouragement to carry out my report successful without much difficulty. I express my heartfelt thanks for their constant encouragement and support during the entire report.

My profound thanks to **Mrs. Vijaya Kamath**, who took interest in explaining concepts and imparting necessary inputs pertaining to the Project work, without which it would not have been possible for me to complete this work. I am also very thankful to other executives and staff of the company for their co-operation.

I express my deepest gratitude to my parents and finally members for their active role in my professional development without which my higher studies would have been just a dream.

Finally, I thank my friends for their valuable suggestions offered to me to complete this study successfully.

TABLE OF CONTENTS

CHAPTER NO	TITLE	Page No
1	INTRODUCTION	1-15
	Introduction	2
	Industry profile and company profile	3-4
	Promoters	4-5
	Vision, Mission & Quality Policy	5
	Products & Services Profile	6
	Areas of Operation	6-9
	Competitor's information	9
	SWOT Analysis	9-12
	Future Growth and Prospects	12
	Financial Statement.	13-15
2	CONCEPTUAL BACKGROUND AND LITERATURE REVIEW	16-21
3	RESEARCH DESIGN	22-24
4	ANALYSIS AND INTERPRETATION	25-38
5	FINDINGS, CONCLUSION AND SUGGESTIONS	39-42
	BIBLIOGRAPHY	43-45
	ANNEXURE	46-49

LIST OF TABLES AND GRAPHS

TABLE NO	TITLE	Page No
4.1	Cost of Goods Sold (COGS) Ratio of GWASF for the year 2019 to 2023	26
4.2	Direct Material Cost Ratio of GWASF for the year 2019 to 2023	27
4.3	Direct Labour Cost Ratio of GWASF for the year 2019 to 2023	28
4.4	Manufacturing Overhead Ratio of GWASF for the year 2019 to 2023	29
4.5	Gross Profit Margin Ratio of GWASF for the year 2019 to 2023	30
4.6	Inventory Turnover Ratio of GWASF for the year 2019 to 2023	31
4.7	Operating Cost Ratio for of GWASF for the year 2019 to 2023	32
4.8	Contribution Margin Ratio of GWASF for the year 2019 to 2023	33
4.9	Fixed Cost Ratio of GWASF for the year 2019 to 2023	34

LIST OF GRAPHS

FIGURE NO	TITLE	Page No
4.1	Cost of Goods Sold (COGS) Ratio of GWASF for 5 years	26
4.2	Direct Material Cost Ratio of GWASF for 5 years	27
4.3	Direct Labour Cost Ratio of GWASF for 5 years	28
4.4	Manufacturing Overhead Ratio of GWASF for 5 years	29
4.5	Gross Profit Margin Ratio of GWASF for 5 years	30
4.6	Inventory Turnover Ratio of GWASF for 5 years	31
4.7	Operating Cost Ratio for of GWASF 5 years	32
4.8	Contribution Margin Ratio of GWASF for 5 years	33
4.9	Fixed Cost Ratio of GWASF for 5 years	34

EXECUTIVE SUMMARY

Project on “A STUDY ON THE IMPACT OF MANUFACTURING COST ON THE PROFITABILITY OF THE GWASF COMPANY”

The methods and tools used to generate the ratios and correlation coefficient were part of a six-week investigation.

There are five chapters in this report. The introduction and history of GWASF are covered in the first chapter. The conceptual background and literature review of the subject under study are presented in the second chapter. The third chapter, on research design, includes the problem statement, justification for the investigation, goals, parameters, research approach, and study limits. The examination and interpretation of the data gathered by GWASF during their visit to the organization through the balance sheet using tables and graphs are covered in the fourth chapter. The study's findings, conclusions, and recommendations are covered in the fifth chapter. After that, there is a bibliography that lists the several websites that were used to gather secondary data and the literature study for the project. The Annexure includes the Balance sheet and Profit and loss account.

