

**PROJECT REPORT ON**  
**“A STUDY ON ENHANCING FINANCIAL PERFORMANCE THROUGH STRATEGIC**  
**COST REDUCTION WITH REFERENCE TO DIGANTA MUDRANA LTD”**

Submitted by  
**SOWNDARYA**  
**4AL22BA105**

Submitted to



**VISVESVARAYA TECHNOLOGICAL UNIVERSITY, BELGAVI**

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

**MASTER OF BUSINESS ADMINISTRATION**

Under the guidance of

**INTERNAL GUIDE**

**Dr. Catherine Nirmala David**  
**Professor**  
**AIET, Mijar**

**EXTERNAL GUIDE**

**Mr. Sundar**  
**Deputy Manager**  
**Diganta Mudrana Ltd.**



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

Shobhavana Campus, Mijar, Moodbidri

2022-2024



## Digantha Mudrana Ltd.,

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CIN: U85110KA1988PLC009393

### CERTIFICATE OF APPRECIATION

This is Certify that **SOWNDARYA**, USN **4AL22BA105** of 2<sup>nd</sup> year MBA student of Alva's

Institute of Engineering and Technology, Moodbidri, Mangaluru, has done her **"Project**

**work"** as a part of course curriculum in our organisation from 23-04-2024 to 06-06-2024.

During her tenure we found her performance was excellent and she was found hardworking and diligent.

We wish her all the best for her future endeavours.

Date: 06-06-2024

Place: Yeyyadi, Mangaluru

Signature

For DIGANTA MUDRANA LTD.

  
Authorized Signatory

Name: RAJESHA M

Designation: Authorized Signatory

Company Seal





# ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY

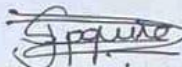
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Approved by AICTE, New Delhi & Recognised by Government of Karnataka  
Accredited by NBA (CSE & ECE)

Date: 09/09/2024

## CERTIFICATE

This is to certify that Sowndarya bearing USN 4AL22BA105, 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 Enhancing Financial Performance through Strategic cost reduction with reference to Diganta Mudrana Ltd.", is prepared by her under the guidance of Dr. Catherine Nirmala, Professor, in partial fulfilment of the requirements for the award of the degree of Master of Business Administration of Visvesvaraya Technological University, Belagavi Karnataka.

  
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### **DECLARATION**

I, SOWNDARYA, bearing USN 4AL22BA105 hereby declare that the Project report entitled "**A STUDY ON ENHANCING FINANCIAL PERFORMANCE THROUGH STRATEGIC COST REDUCTION WITH REFERENCE TO DIGANTA MUDRANA LTD MANGALORE**" prepared by me under the guidance of Dr. Catherine Nirmala David, Professor, PG Department of Business Administration, Alvas Institute of Engineering and Technology, Mijar, Moodbidri and external assistance by Mr. Sundar, Deputy Manager Finance and accounts, Diganta Mudrana Ltd. Mangalore.

I also declare that this project work is towards the partial fulfillment of the university regulations for the award of the degree of Master of Business Administration by Visvesvaraya Technological University, Belagavi. I have undergone a project for 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:** Moodbidri

**Date:**20-09-2024

*Sowndarya*  
**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 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 Mrs. Priya Sequeira HOD of the PG department and also my Internal Guide Dr. Catherine Nirmala David Professor of the 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 Mr. Sundar 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.

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## **Executive Summary:**

In an institute, we learn about the theoretical concepts. However, in the present-day scenario, the environment surrounding the business is complex and dynamic. The industries are so diversified and specialized that they require us to be nourished with knowledge and skills in the respective field of our specialization. Exposure is the key and it gives practical knowledge.

For this reason, VTU designed a scheme under which the students of MBA have to undertake the “Project work” for 6 weeks. I have written a report about the company’s knowledge and analysis of the problem. This report has been written in simple language including the five chapters.

Project on **“A Study on Enhancing financial performance through Strategic cost reduction with reference to Diganta Mudrana Ltd”**. There are five chapters in this report. The introduction and history of Diganta Mudrana Ltd, 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 secondary data are covered in 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 Costsheets used for the study.