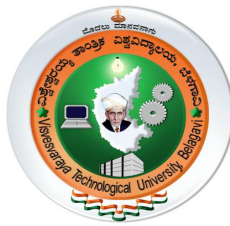


PROJECT REPORT ON
“A STUDY ON COST BENEFIT ANALYSIS AT ND SONS ENGINEERS
MANGLORE”

Submitted by

MR. MANJUNATHA
USN:4AL18MBA41

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

Mr. Guruprasad Pai B
Assistant Professor
AIET, Mijar

EXTERNAL GUIDE

Mr. Amith Kumar
Accounts officer
ND SONS ENGINEERS



DEPARTMENT OF MBA
ALVA'S INSTITUTE OF ENGINEERING AND TECHNOLOGY, MIJAR

June – 2020



**NDSons
Engineers**

Works : #93,
KIADB Industrial Area, Bykampady,
New Mangalore - 575 011
Tele Fax: 0824 2408383,
9448039383
Email : info@ndsons.com
Web : www.ndsons.com



03.03.2020

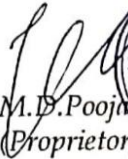
TO WHOM SO EVER IT MAY CONCERN

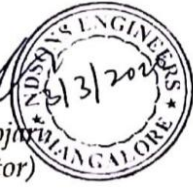
This is to certify that Mr. Manjunatha USN: 4AL18MBA41 S/o Mr. Ramakrishna Nayak residing at "Krislma Nivas" Kireenchibailu , Ajekar Post , Karkala TQ , Udupi -574101 And MBA student of Alva's Institute of Engineering And Technology, Shobhavana Campus, Mijar, Moodbidri, Mangalore -574225, has successfully completed his Project Work "Cost benefit Analysis of the Company " in our organization from 01-01-2020 to 15-02-2020 with respect to MBA curriculum under my guidance and Supervision.

He was sincere and had taken keen interest in completing his project.

We wish success in his future endeavors.

For NDSons Engineers


M.D. Poojary
(Proprietor)



NDSons Engineers
93 KIADB Industrial Area
Baikampady, New Mangalore-575011
GST No: 29AIYPP1962G1Z1
Telefax: 0824- 2408383
Email: mdp@ndsons.com, web: www.ndsons.com



ALVA'S INSTITUTE OF ENGINEERING AND TECHNOLOGY

A Unit of Alva's Education Foundation (R)

(Affiliated to Visvesvaraya Technological University, Belagavi

Approved by AICTE, New Delhi & Recognised by Government of Karnataka)

Shobhavana Campus, Mijar, Moodbidri - 574 225, Mangalore, D.K., Karnataka State.

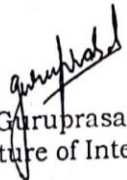
Phone : 08258-262724 (O), 262725 (P), Telefax:08258-262726

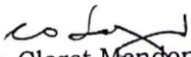
Email : principalalet08@gmail.com, Web:www.alet.org.in

24 June 2020


CERTIFICATE

This is to certify that MANJUNATHA bearing USN 4AL18MBA41, is a bonafide student of PG Department of Business Administration of Alva's Institute of Engineering and Technology, Mijar, affiliated to Visvesvaraya Technological University, Belagavi. The project report titled "A STUDY ON COST BENEFIT ANALYSIS AT ND SONS ENGINEERS MANGLORE" is prepared by him under the guidance of Mr. Guruprasad Pai B, 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, Belagavi, Karnataka.


Mr. Guruprasad Pai B
Signature of Internal Guide


Dr. Claret Mendonca
Signature of HOD

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


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

DECLARATION

I, Manjunatha, hereby declare that the project report entitled “A Study on Cost Benefit Analysis” with reference to “ND Sons Engineers” prepared by me under the guidance of Mr. Guruprasad Pai B, Faculty of M.B.A Department, Alva’s Institute of Engineering and Technology Mijar and external assistance by Mr. Amith Kumar, accounts officer ND Sons Engineers Manglore. I also declare that this Project work is towards the partial fulfillment 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: 30/06/2020

Manjy
Signature of the student

ACKNOWLEDGEMENT

I would like thank all the people who have helped me in preparation of this project report. My first word gratitude is to **MR. Amith Kumar, ACCOUNTS OFFICER ND SONS ENGINEERS MANGLORE**, who gives me an opportunity for training in Manglore. And I am thankful to him employee finance my External Guide, for his support help and valuable guidance through this project.

I am thankful to **MR. GURUPRASAD PAI B**, my internal guide, under whose able guidance this project work was carried out. I thank him for continuous support and guidance during the tenure of the project. I would like to thanks **DR. PETER FERNANDES**, Principal, **ALVA'S INSTITUTE OF ENGINEERING AND TECHNOLOGY** and **DR.CLARIT MENDONCA**, Dean and HOD of MBA. And all my staff members for their support and cooperation.

No work is complete unless presents bless it. I would like to take immense plessure of thankfulness towards my respected and loving parents and all my friends who have given me constant support, useful advice, moral support and encouragement to all my project work.

MANJUNATHA

TABLE OF CONTENTS

Chapter No.	Title	Page No.
1.	INTRODUCTION	1-23
2.	CONCEPTUAL BACKGROUND OF THE STUDY AND LITERATURE REVIEW	24-34
3.	RESEARCH DESIGN	35-37
4.	DATA ANALYSIS AND INTERPRETATION	38-65
5.	SUMMARY OF FINDINGS, SUGGETIONS AND CONCLUSION	66-68
	BIBLIOGRAPHY	69
	ANEXTURE	70-72

LIST OF TABLES

Table No.	Particulars	Page No.
Table 4.1(i)	Cost sheet for the year ending 2015-16	39-41
Table 4.1(ii)	Cost sheet for the year ending 2016-17	41-42
Table 4.1(iii)	Cost sheet for the year ending 2017-18	43-44
Table 4.1(iv)	Cost sheet for the year ending 2018-19	45-46
Table 4.1	Percentage change in Contribution	49
Table 4.2	Percentage change in Profit Volume Ratio	51
Table 4.3	Percentage change in Break even sales	52
Table 4.4	Percentage change in Margin of safety	54
Table 4.5	Percentage change in Operating leverage	55
Table 4.6	Percentage change in sales	57
Table 4.7	Percentage change in Total cost	58
Table 4.8	Percentage change in Prime cost to Total cost	60
Table 4.9	Percentage change in Factory overhead	61
Table 4.10	Percentage change in Administrative overhead	63
Table 4.11	Percentage change in Selling & distribution overhead	64

LIST OF GRAPHS

Graph No.	Particulars	Page No.
Table 4.1 (a)	Graph showing Percentage change in Contribution	50
Table 4.2 (b)	Graph showing Percentage change in Profit Volume Ratio	51
Table 4.3 (c)	Graph showing Percentage change in Break even sales	53
Table 4.4 (d)	Graph showing Percentage change in Margin of safety	54
Table 4.5 (e)	Graph showing Percentage change in Operating leverage	56
Table 4.6 (f)	Graph showing Percentage change in Sales	57
Table 4.7 (g)	Graph showing Percentage change in Total cost	59
Table 4.8 (h)	Graph showing Percentage change in Prime cost to Total cost	60
Table 4.9 (i)	Graph showing Percentage change in Factory overhead	62
Table 4.10 (j)	Graph showing Percentage change in Administrative overhead	63
Table 4.11 (k)	Graph showing Percentage change in Selling & distribution overhead	65

Executive Summary

A boiler is a closed vessel in which liquid is heated. The fluid does not necessarily boil. The heated or vaporized fluid exits the boiler for use in various manner of heating packages, along with water heating, central heating, boiler-based totally energy creation cooking and sanitation. ND Sons engineers are identified for its capability to offer equipments to meet the specific requirements of board variety of industries. It is a corporation who has a turnover about 10 cores and above. The company has pastimes in increasing the engineering enterprise via being the provider of desire and growing first-class fee for their customers. Financial evaluation is the technique of evaluation of the connection among components part of a financial assertion to attain a better know-how of firm's financial position and performance of the corporation. In such way the principle objective of financial announcement analysis into examine and evaluate the information contained in economic announcement to judge the monetary soundness, profitability and solvency of a company. The monetary statements are been analyzed through monetary analyst with various tools before commenting approximately monetary health and weakness of the corporation. The interpretation and evaluation of announcement of finance is vital to carry out the mastery at the back of figures in economic assertion,. Financial declaration evaluation is the system of identifying the weak spot and strength of the organization by way of organising relationships between the items of balance sheet and earnings and loss account. The plans that to be made in the future must be based on company's economic strength and weak point. Data might be accumulated through information that is been maintained in finance department and techniques used like Trend evaluation and common size assertion and ratio analysis.