

**“A STUDY ON WORKING CAPITAL MANAGEMENT
WITH REFERENCE TO MEGHA FRUIT PROCESSING
PVT LTD”**

**BY
RAVISHANKAR A S
4AL19MBA59**

**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
Vishnu Prasanna KN
Professor
AIET, Mijar Moodbidri**

**EXTERNAL GUIDE
Mr. Ramakrishna Kolpe
Manager-HR & BDM
Megha Fruit Processing
Pvt Ltd, Puttur**



**PG DEPARTMENT OF BUSINESS ADMINISTRATION
ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY
SHOBHAVANA CAMPUS, MIJAR, MOODBIDRI, 2020-21**

JULY 2021

CIN : U51221KA2003PTC032843



Megha Fruit Processing Pvt. Ltd.

Date: 03/04/2021.

TO WHOM SO EVER IT MAY CONCERN

This is to certify that Mr. Ravishankar A.S (USN -4AL19MBA59) IVth semester MBA of ALVA'S INSTITUTE OF ENGINEERING AND TECHNOLOGY MOODBIDRI has completed the "PROJECT WORK" with reference to "WORKING CAPITAL MANAGEMENT " at M/s MEGHA FRUIT PROCESSING PVT LTD. Narimogeru. Puttur.

During the period, his conduct and character were good. We wish him all the best for his bright future.

Thanking You

MEGHA FRUIT PROCESSING PVT. LTD.
NARIMOGGERU, PUTTUR

Unit -I : Regd. Office & Factory Village: Narimogeru | Taluk: Puttur 574202 | Dist: Dakshina Kannada | Karnataka, | INDIA
T + 91 8251 280889, 2318889 | F + 91 8251 237289 | GSTIN: 29AADCM9416C12H
Unit-II : Village: Mallepally | Mandal: Kondapur 502295 | Dist: Sangareddy | Telangana | INDIA | GSTIN: 36AADCM9416C12M
E-Mail: info@sgcorporates.com | Website: www.sgcorporates.com

Manufacturers of



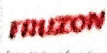
Packaged Drinking Water & Soft Drinks



Ready to Eat or Drink Beverages



Link Foods



Fruit Flavored Fruit Drinks



Crunchy, Chewy & Extruded Products

ISO 22000:2018

"An ISO 22000 2005 Certified Company"

All Disputes are Subject to
Puttur, Karnataka Jurisdiction



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A Unit of Alva's Education Foundation (P)
(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 08258-262725
Email : principalalet08@gmail.com, Web: www.alet.org.in

AIET/MBUID/90

22 July 2021

CERTIFICATE

This is to certify that **RAVISHANKAR A S** bearing USN **4AL19MBA59**, 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 WORKING CAPITAL MANAGEMENT WITH REFERENCE TO MEGHA FRUIT PROCESSING PVT LTD, PUTTUR**" is prepared by him under the guidance of Dr. Vishnu Prasanna K N, 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.

Dr. Vishnu Prasanna K N
Internal Guide

Dr. Claret Mendonca
HOD

Dr. Peter Fernandes
Principal
PRINCIPAL

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

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

Viva-Voce Examination

Date:

Signature of Internal Examiner
Name & affiliation

Signature of External Examiner
Name & affiliation

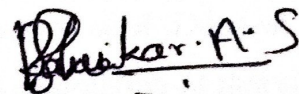
DECLARATION

I, Ravishankar A S Bearing USN No: 4AL19MBA59 student of Master Of Business Administration (MBA), Alva's Institute of Engineering and Technology, Moodbidri, hereby declare that the Project report entitled "**A Study on Working Capital Management with reference to Megha Fruit Processing Pvt Ltd**" has been prepared by me under the guidance of Dr. Vishnu Prasanna KN, Professor, Department of Business Administration, Alva's Institute of Engineering and Technology, Mijar, Moodbidri and external assistance by Mr. Ramakrishna Kolpe Manager – HR & BDM, Megha Fruit Processing Pvt ltd.

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, 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: 24-07-2021

Place: Moodbidri



Ravishankar A S

USN: 4AL19MBA59

ACKNOWLEDGEMENT

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

I would like to express my sincere thanks to my internal guide **Dr Vishnu Prasanna KN**, Professor, P G Department of Business Administration for his constant support and encouragement to carry out my summer project successfully without much difficulty.

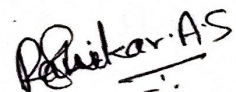
I would like to thank **Dr. Claret Mendonca** Head of Department of Business Administration, Alva's Institute of Engineering and Technology, for providing me an opportunity to complete the study

I would like to express my sincere thanks to Principal **Dr. Peter Fernandes**, AIET, Moodbidri.

It would be a failure in my part not to mention my parents, family and friends whose undying support and encouragement kept me going at times of need. Deepest thanks to you all. They are all indeed the reason for the successful completion of this summer project.

Place: Moodbidri

Date: 24-07-2021



Ravishankar A S

4AL19MBA59

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EXECUTIVE SUMMARY

The Project has been carried out at Megha Fruit Processing Pvt Ltd, Narimogeru, Puttur and the Project is concerned about working capital management.

Working capital is required for the business for maintenance of day-to-day operations. Working capital management is not just concerned with the management of current assets and the current liabilities of the company but also in maintaining a satisfactory level of working capital. Holding current assets in the company substantially strengthens the liquidity position and reduces the risk but only at the expense of profitability. The sales program of any business does not concern with getting back cash immediately after the sales. There will be a time gap between the sales of goods and sales realization. At that time, there will be the requirement of the capital maintained by the operating cycle concepts.

This study tries to explore the impact of working capital management on the profitability of the company. This study gives detailed information regarding the working capital management at Megha Fruit Processing Pvt Ltd, management of current assets, namely cash management, accounts receivable, and similarly managing current liabilities like management of accounts payable and deposits.

This is the detailed study made on the working capital management and control techniques of the company that is the introduction of financial information management and financial analysis, profits of the company, its historical financial performance of the company, profile of the company, statement of the problem, the objective of the study, scope, methodology, definitions, laminations and concepts. The research methodology is adopted for this study is mainly from the primary source like through the personal discussion and also discussion with the finance manager, vice president and other staff members of the organization and secondary source of data which include annual reports Megha Fruit Processing Pvt Ltd, website of the company and other articles.