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**A STUDY ON FINANCIAL STATEMENT ANALYSIS OF AMARA RAJA BATTERIES LTD.****B R MURTHY****ASST. PROFESSOR****GOLDEN VALLEY INTEGRATED CAMPUS (GVIC)****ANGALLU POST****G MALLAIAH****ASST. PROFESSOR****GOLDEN VALLEY INTEGRATED CAMPUS (GVIC)****ANGALLU POST****G MANJULA****ASST. PROFESSOR****GOLDEN VALLEY INTEGRATED CAMPUS (GVIC)****ANGALLU POST****ABSTRACT**

*Financial Statement Analysis is done at Amara Raja Batteries Ltd, the main objective of this study to get the managerial performance of this firm relating to financial statement. The financial statement analysis will give the firm financial position. This study result will give an idea about the functioning of finance Department.*

**KEYWORDS**

financial analysis, liquidity, profitability, ratio analysis.

**INTRODUCTION OF AMARA RAJA BATTERIES LTD.**

**I** net revenue from operations increased by 16.15% from Rs 29,589.15 million in 2012-13 to Rs 34,366.59 million in 2013-14. This increase was due to rise in sales volumes across both business divisions. The company continued to strengthen; it's financial and live up to its commitment to grow shareholders value. The firm achieving below given returns to the shareholders related revenues in past five years.

**TABLE 1**

Year	EPS in Rs	Return on Net worth %	Dividend Per share in Rs	Return on Asset %
2013-14	21.51	30.33	3.23	64.56
2012-13	16.78	30.45	2.52	59.75
2011-12	25.18	29.28	3.78	45.76
2010-11	17.34	24.90	4.60	34.61
2009-10	19.56	35.18	2.90	44.51

Source: Annual Report 2013-14

**FINANCE DEPARTMENT**

Modern day's successive organizations are following Departmentalization structure, it is the key factor of their success. Any kind of organization following Necessary following Finance Department, it is helpful for smooth running of the firm. The finance department supporting to Maximum productivity, through procurements of suitable fund and utilization of the available fund in efficient. The finance department is preparing periodical financial statement, for knowing the financial states or position of the firm. This study, we are going to analyses Amara Raja Batteries Limited.

**FINANCIAL ANALYSIS**

Financial analysis or financial statement analysis refers to an assessment of the stability and profitability of a business and sub-business. It is performed by professionals who prepare reports using ratio. The financial ratios are supporting to find the strength and weakness of firm.

Liquidity Position is required for smooth running of the firm and fulfillment of short term financial requirements. Liquidity means the debt repaying capacity of an undertaking. It refers to the firm's ability to meet the claims of Suppliers of goods services and capital.

Profitability to earn income and sustain growth in both the short and long term, a company degree of profitability is usually based on the Company's results of operations. Mostly all firms looking profitability position for ever.

**OBJECTIVES OF THE STUDY**

- To evaluation of financial position of the Amara Raja Batteries Limited.
- To evaluate liquidity position of the Amara Raja Batteries Limited.
- To determine resources utilization of the Amara Raja Batteries Limited.

**SCOPE OF THE STUDY**

The present study is designed to cover the analysis of financial position of Amara Raja Batteries Ltd. It covers Liquid position, profitability position, and Resources Utilization through Ratio analysis and Return Positions analysis through trend analysis.

**RESEARCH METHODOLOGY**

It is an analytical research and evaluate financial performance of the firm. This report based on the Amara Raja batteries Ltd Five year's annual reports, Reference books, and Journals.

**Tools used for analysis**

- Ratio analysis
- Trend analysis

**LIMITATIONS OF THE STUDY**

- This Study is conducted on limited period only
- This Study we consider only Annual reports only
- This study only the Amara Raja Batteries Limited

**DATA ANALYSIS**

- The Current Ratio can be expressed as the relationship of Current Assets and current Liabilities. The Current ratio has ideal or standard of 2:1, it means that Current Assets are 2 times and Current Liabilities are one time. Table 1 showing, The Amara Raja Batteries Ltd. finance manager managing firm's liquidity positions in suitable manner.
- The Current Asset Turnover Ratio Express the finance managers utilization of the Current Assets and Sales. Table 4 showing the Amara Raja Batteries Ltd. finance manager Current Assets Utilizations are good.
- The Net Profit Ratio Expressing the Firm financial returns (excluding all expenses of the firm). Table 2 Showing, The Amara Raja Batteries Ltd finance managers getting success to earn profits of the firm. The firm finance managers are earning profit continuously positive growth from 2010-11 to 2013-14.
- Generally proprietary ratio expresses the ability of the company. It helps to the creditor of the company as it helps them to ascertain the shareholders fund in the total assets of the business. A higher ratio denotes safety to the creditors on others side a low ratio shows greater risk factor to the creditors. A ratio below 0.5 is a red signal for the creditors since they have to lose heavily in the event of company liquidation as it indicates more of creditors fund and less shareholders fund in the total assets of the company. Table 3 Shows Proprietary Ratio of Amara Raja Batteries Ltd, it has Very low result of the Proprietary Ratio and not suitable for the firm financial position.
- An Earnings Per Share (EPS) is the monetary value of earning per outstanding of common stock for a company. Chart 3 Showing Earning per Share of Amara Raja Batteries Ltd is yearly fluctuating more than 5, It is indicating Better performance.
- The Net worth Ratio measure, how well a company is utilizing the shareholder investment to Create return for them. Chart 4 Showing Return on Net worth of the Amara Raja Batteries Ltd achieving Maximum Net worth is 35.18 in 2009-10 and least Achievements is 24.90 in 2010-11. Remaining period its achieving 29.28 to 30.45. Finally the net worth ratio indicates good performance.
- Return on asset tells, how efficiently a company turns assets into net income. It indicates the how much percentage of amounts earning the invested amount to the firm. Chart 1 Return on Asset Showing performance of the Amara Raja Batteries Ltd. the finance management department Performing Effectively and Achieving 64.56% of return on asset in 2013 – 14.
- The dividends are a form of profit distribution to the shareholder. The firm having a growing dividend per share can be a sign that the company's management believes that the growth can be sustained. Chart 2 dividends per share showing performance of Amara Raja Batteries Ltd. the dividend share value is continuously fluctuating; it is achieving 4.6 in 2010-11 and fold down immediately in 2.52 from coming two years and again increasing 3.23 in 2013-14.

**RECOMMENDATIONS**

- The current Ratio, Current asset Turnover Ratio and Return on Asset ratios are good, the finance management continues for its success.
- The firm net profit is good, the finance management to concentrate to improve some more.
- The firm needs to improve Shareholders fund.
- The finance managers need to concentrate continues growth for earning per share (EPS) and Dividend per share.

**CONCLUSION**

From the above analysis of Amara Raja Batteries Ltd has sound financial position. The firm operative results indicate a positive and growth oriented trend annually. The finance managers' achieving every year profit. Financial it is having good healthy position.

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**ANNEXURE****TABLE 1: SHOWING CURRENT RATIO**

Year	Current Asset	Current Liabilities	Ratio
2013-14	12986.10	6337.03	2.05
2012-13	12568.52	5761.93	2.18
2011-12	9395.94	4129.98	2.28
2010-11	7324.61	3689.81	1.99
2009-10	6310.63	1656.39	3.81

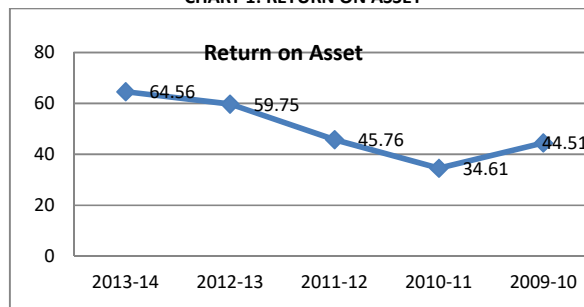
**CHART 1: RETURN ON ASSET**

TABLE 2: SHOWING NET PROFIT RATIO

Year	Sales	Net Profit	Ratio
2013-14	34366.59	3674.36	0.11
2012-13	29589.15	2867.05	0.10
2011-12	23645.00	2150.63	0.09
2010-11	17611.00	1480.96	0.08
2009-10	14645.00	1670.33	0.11

CHART 2: DIVIDEND PER SHARE

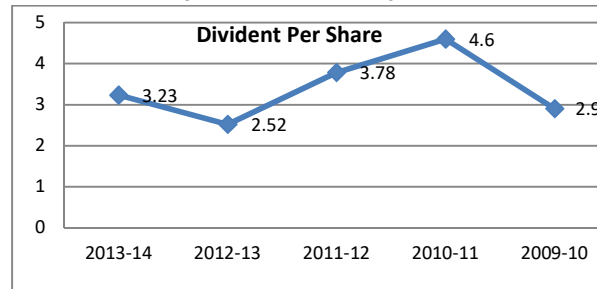


TABLE 3: PROPRIETARY RATIO

Year	Shareholder fund	Total Asset	Ratio
2013-14	170.81	21394.41	0.008
2012-13	170.81	17704.70	0.010
2011-12	170.81	13515.17	0.013
2010-11	170.81	11159.20	0.015
2009-10	170.81	65646.75	0.003

CHART 3: EARNINGS PER SHARE

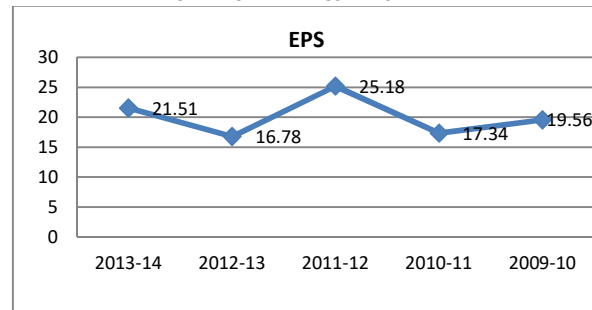
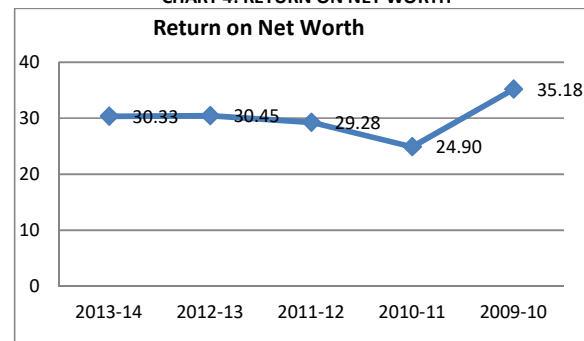


TABLE 4: CURRENT ASSET TURNOVER RATIO

Year	Sales	Current Asset	Ratio
2013-14	34366.59	12986.10	2.65
2012-13	29589.15	12568.52	2.35
2011-12	23645.00	9395.94	2.52
2010-11	17611.00	7324.61	2.40
2009-10	14645.00	6310.63	2.32

CHART 4: RETURN ON NET WORTH



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