

A STUDY ON CASH FLOW STATEMENT AT ZUARI CEMENT IN YERRAGUNTLA LIMITED

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Abstract:

An examination into financial performance of ZUARI CEMENT LIMITED in YERRAGUNTLA involves analyzing the financial position of the company. Cash flow statement is an important tool to analyse the cash position of the business firm it can denote changes in cash position during to financial years it also provide information about the cash receipts and payments of the business of the given period it provides notable information that complement the profit and loss account and balance sheet. The important of cash flow statement is derived from its usefulness as a tool for the assessment of the statement of the business by owners, investors, people and institutions, who may be consider lending money to the business. The final section of cash flow statement is the summary. The summary of the cash flow statement from operating activities, investing and financial activities. The shows the cash flow balance at the beginning of the period and end of the period.

KEY WORDS: operating activities, financing activities, investing activities

INTRODUCTION

Cash flow analysis refers to the evaluation of inflows of cash in an organisation obtained of cash in an organisation obtained from financing, operating and investing activities. In other words, we can say that it determines the ways in which cash is earned the company. Planning for the near future benefits from a cash flow study. A financial statement that documents all cash inflows and outflows over a period to provide an over view of business's cash position. Cash flows are cash inflows and outflows. Transactions which increase the cash position of the entity are called as inflows of cash and those which decrease the cash position as outflows of cash.

TYPES OF CASH FLOW STATEMENT:

without the need for outside funding Cash flows for a time span can be grouped into the three categories of cash inflows and cash out flows as given below:

1. Cash flows from operating activities
2. Cash flows from investing activities
3. Cash flow from financing activities

LITERATURE SURVEY

- 1.TROTMAN AND GIBBINS (1998) Questions about the property, plant, and use of food, what is the cost basis for the guidelines. Changes to the computer program are the source of the money and the things money. This idea allowed us to sell non-cash or non-cash assets
2. ROGER HUSSEY & ANDRA ONG (2009) In general, the flow of funds for the development of the amount of money used for economic and.
- 3.PHD. PROF. IOAN BATRANCEA (2010) Financial reporting is crucial for the development of future cash flow in a newsletter. But it is important in analyzing future cash flow data that

cannot be elucidated. But researchers have been trying to figure out how it feels like in the future and the value of money.

4. ORTPURT & ZANG (2010) Pay-per-view predictions start to happen, especially in indirect ways.

5. CHARLES, E. JORDAN AND MARILYN A. WALDRON(2010) Based on payout interference for future wearable shoes, which is believed to be a good fit. As such, some basis completes financial statements, financial managers and other users would be better off.

NEED OF THE STUDY:

By study the cash flow statemen of zuari cement Ltd. We can determine the reserves of cash to be maintained for the regular activities of zuari cement industries Ltd. To analyse the current liquidity position of the firm. To analyse the many cash out flows and inflows of company and also study the many inception of cash in these company.

OBJECTIVES:

- To study the cash position of the company.
- To analyse the source of cash and cash equivalents.
- To understand the operating activities, investing activities, financial activities.
- To know the operating efficiency of the company.
- To understand the impact of activities on profitability position of an organizat.

RESEARCH METHODOLOGY

- ❖ Primary data
- ❖ Secondary data

. PRIMARY DATA:

Natural data collection is first and foremost natural. For the first time by collecting information from preliminary investigations, experiments and questionnaires, and data collected by themselves or by primary data through the interview process.

. Secondary data:

Additional information is collected and evaluated by no one else. Before landing the country with DIHA in the hands of the organization according to the requirements in detail, the link the Ministry will use when there are other reasons

Tools of Analysis:

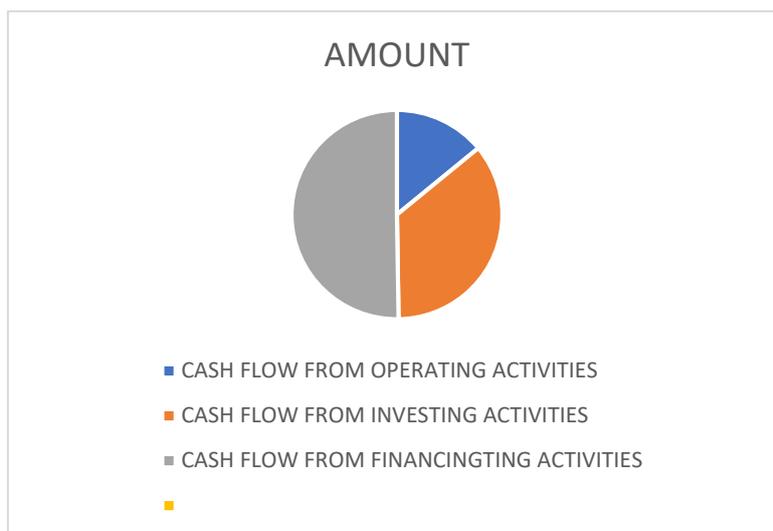
For any company or organization, systematic research to evaluate the use of operating systems is not feasible using such technology. The analysis was mainly used in centralized countries. I appreciate the following types of countries, but also say:

- Cash Flow Statement

DATA ANALYSIS AND INTERPRETATION

CASH FLOW STATEMENT AS ON 31 MARCH 2019

PARTICULARS	AMOUNT
NET PROFIT BEFORE TAX	-165.08
NET CASH FLOW FROM OPERATING ACTIVITIES(A)	-44.62
NET CASH (USRD IN) FROM INVESTING ACTIVITIES(B)	-113.55
NET CASH (USED IN) FROM FINANCING ACTIVITIES(C)	156.73
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS(A+B+C)	1.56
OPENING CASH & CASH EQUIVALENTS	31.27
CLOSING CASH & CASH EQUIVALENTS	32.83

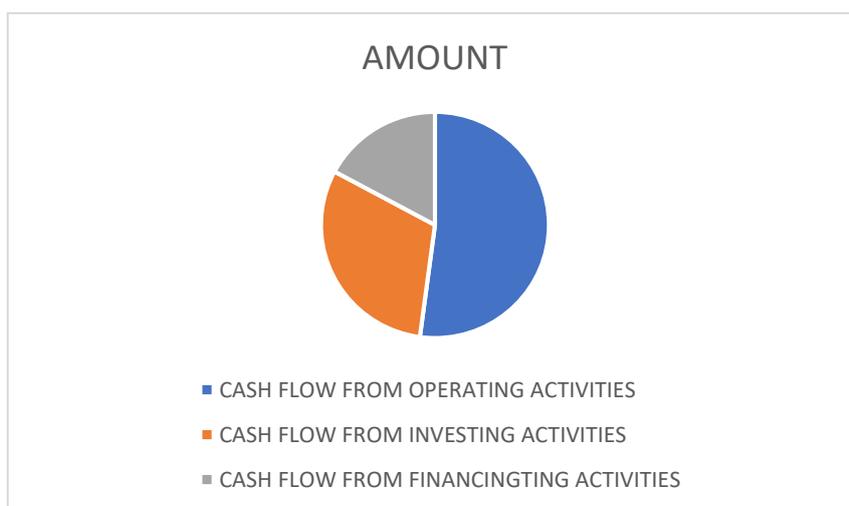


INTERPRETATION:

Analysis of cash flow of zuari cement industry for the year 2018-2019 cash flows from operating activities -44.62, investing activities -113.55, financing activities 159.73.

CASH FLOW STATEMENT AS ON 31 MARCH 2020

PARTICULARS	AMOUNT
NET PROFIT BEFORE TAX	324.85
NET CASH FLOW FROM OPERATING ACTIVITIES(A)	125.62
NET CASH (USRD IN) FROM INVESTING ACTIVITIES(B)	-359.94
NET CASH (USED IN) FROM FINANCING ACTIVITIES(C)	231.87
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS(A+B+C)	-2.45
OPENING CASH & CASH EQUIVALENTS	32.83
CLOSING CASH & CASH EQUIVALENTS	30.38

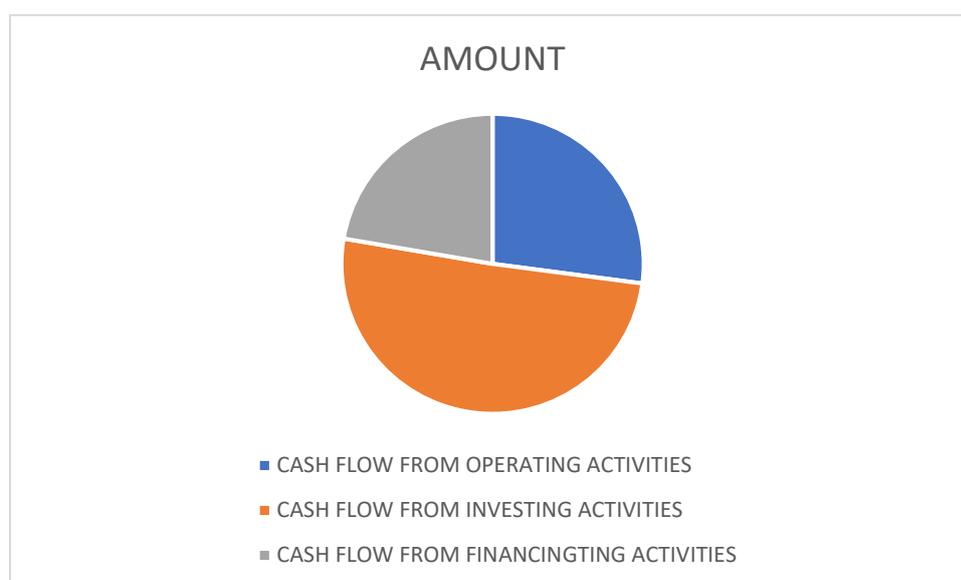


INTERPRETATION:

Analysis of cash flow of zuari cement industry for the year 2019-2020 cash flows from operating activities 125.62, investing activities -356.94, financing activities 231.87.

CASH FLOW STATEMENT AS ON 31 MARCH 2021

PARTICULARS	AMOUNT
NET PROFIT BEFORE TAX	-115.62
NET CASH FLOW FROM OPERATING ACTIVITIES(A)	109.46
NET CASH (USRD IN) FROM INVESTING ACTIVITIES(B)	-204.43
NET CASH (USED IN) FROM FINANCING ACTIVITIES(C)	90.11
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS(A+B+C)	-4.86
OPENING CASH & CASH EQUIVALENTS	30.38
CLOSING CASH & CASH EQUIVALENTS	25.52

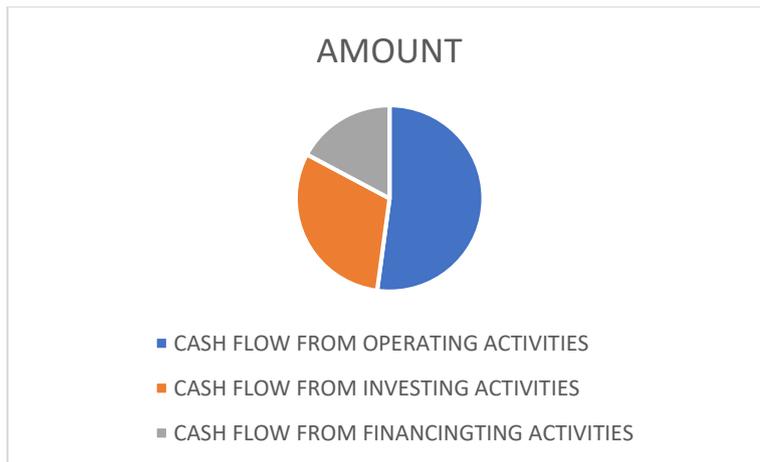


INTERPRETATION:

Analysis of cash flow of zuari cement industry for the year 2020-2021 cash flows from operating activities 109.46, investing activities -204.43, financing activities 90.11.

CASH FLOW STATEMENT AS ON 31 MARCH 2022

PARTICULARS	AMOUNT
NET PROFIT BEFORE TAX	--44.55
NET CASH FLOW FROM OPERATING ACTIVITIES(A)	61.53
NET CASH (USRD IN) FROM INVESTING ACTIVITIES(B)	69.33
NET CASH (USED IN) FROM FINANCING ACTIVITIES(C)	-86.90
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS(A+B+C)	43.96
OPENING CASH & CASH EQUIVALENTS	25.52
CLOSING CASH & CASH EQUIVALENTS	69.47

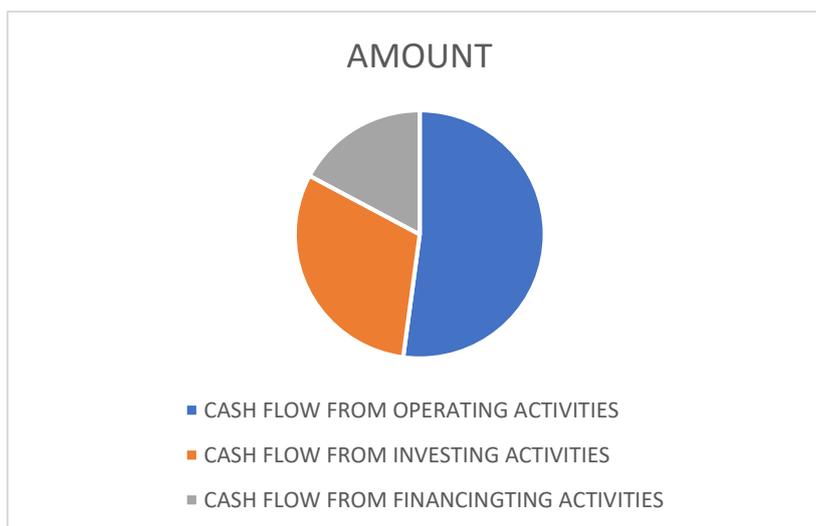


INTERPRETATION:

Analysis of cash flow of zuari cement industry for the year 2020-2021 cash flows from operating activities 61.53, investing activities 69.33, financing activities -86.90.

CASH FLOW STATEMENT AS ON 31 MARCH 2023

PARTICULARS	AMOUNT
NET PROFIT BEFORE TAX	-65.74
NET CASH FLOW FROM OPERATING ACTIVITIES(A)	269.13
NET CASH (USRD IN) FROM INVESTING ACTIVITIES(B)	-158.60
NET CASH (USED IN) FROM FINANCING ACTIVITIES(C)	-88.65
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS(A+B+C)	21.88
OPENING CASH & CASH EQUIVALENTS	69.47
CLOSING CASH & CASH EQUIVALENTS	91.35



INTERPRETATION:

Analysis of cash flow of zuari cement industry for the year 2022-2023 cash flows from operating activities 269.13, investing activities -158.60, financing activities -88.65.

FINDINGS:

- . During the year 2022-2023 the cash from operating activities is decreased.
- . In the year 2019-2021 the from investing activities is decrease and operating activities, financial activities is increased.
- .2021-2022 changes in liabilities arising from financing activities.
- . operating activities and financing activities cash flow increases through the year except the year 2019-2021
- . In the year 2018-2019 the cash flow from investing activities are constantly decreased.
- . In the year of 2019-2020 the financial activities and operating activities are higher than the investing and financing.
- . In the year 2017-2018 comparing to increasing the operating activities

Conclusion:

From these analysis I had concluded that the firm major inflows are through operating activities and financial activities and out flows are through in investing activities. The firms overall cash flows are at the end of the year fluctuating due to its improper planning of resources. The overall performance of the organization is fully satisfactory. But the organization focus on its resources.

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