

A STUDY ON FINANCIAL PERFORMANCE IN ARNI HAND-LOOM WEAVER'S CO-OPERATIVE PRODUCTION AND SALES SOCIETY LTD, ARNI, T.V.MALAI DISTRICT TAMILNADU

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ABSTRACT

Financial performance is an important aspect which influences the long-term stability, profitability and liquidity of an organization. Usually, financial ratios are said to be the parameters of financial performance. The evaluation of financial performance had been taken up for the study with "ARNI HAND-LOOM WEAVER'S CO-OPERATIVE PRODUCTION AND SALE SOCIETY LTD". The performance of the firm can be measured by its financial results. i.e., size of earnings Riskiness and profitability are two major factors which jointly determine the value of the concern. Financial decisions which decrease risks will increase the value of the firm and wealth maximization vice versa. So this study focuses on "financial performance" the objectives of this study is to the pertaining behavior of liquidity solvency and profitability position of the concern. This study focuses on analytical research with secondary data for the last 5 years from a financial database. The tools for data analysis are ratio analysis, correlation, comparative statement, trend analysis etc., From the above analysis with the help of tools the suggestion to improve the company as follows current assets should be increased, the company should maintain its debt position, sales should be increased without the additions of fixed assets. A company should take necessary steps to control administrative and selling expenses.

KEYWORDS: Financial Performance, Fixed Assets, Ratio Analysis, Solvency