

A STUDY ON FUNDS FLOW STATEMENT ON HYUNDAI MOTORS Ltd

G.SRIKANTH
DEPT. OF MBA
MLRITM College,
Hyderabad

O. AYEESHA
INTERNAL GUIDE
DEPT. OF MBA
MLRITM College,
Hyderabad

Dr. K. VEERAAIAH
HEAD OF THE
DEPARTMENT
MLRITM College,
Hyderabad

ABSTRACT

In each trouble, the accounts coast in structure exceptional things and further value go are put resources into a few property of venture. It is constant procedure. The gander at and oversee of this accounts float strategy (i.e. the utilizes and assets of spending plan) is the statute reason for fiscal control to assess the consistent quality and the dissolvability of the business office. The value go together with the float proclamation is a record on financial activities changes, stream or moves in some vague time later on the duration. It is an description which establishes the assets a uses of rate range or it shows how the games and trainings of a business suggestion are financed in a particulate period. In unique terms, this kind of declaration shows how the financial assets have been utilized eventually of a particular timeframe. It is, in this way, a chronicled affirmation showing resources and sharpness of value assortment limit of the 2 dates structured particularly to break down the changes in the currency related states of an association. In terms of Fouke, it's far-"An confirmation of Sources and Application of Funds is a specialized gadget intended to examine the adjustments in the money linked situation of a business office bunches among dates.

Key words: Financial, Float, Currency, Asset, Business.

Introduction:

The fundamental financial proclamations i.E., the Balance sheet, Profit and Loss A/c or Income Statement of industry company well known recommends the net impact of different exchanges on operational and monetary trait of the association. The accounting report gives a summary of the advantages and liabilities of an endeavor at a specific factor of time.

There are numerous exchanges that take territory in a test and which do now not attribute Profit & Loss A/c. Along these lines some other declaration wants to be set up to show the trade in Assets and Liabilities from the surrender of one term to the forestall of some other timeframe. The declaration is known as an attestation of alterations in monetary trademark or an funds flow statements.

The FFS is a declaration which confirmed the movement of charge collection and is a greatest of currency linked tasks of business organization challenge. In basic words it is a speech of source and application of spending plan.

Review of literature:

Assets Movement Statement isn't a paybacks declaration. Pay presentation shows the gadgets of profit and consumption of a particular period, however the Funds drift attestation is a

walking declaration as it précises the currency related games for a while. It protections all moves that consolidate a genuine difference in assets.

Dissimilar titles are operated for this affirmation comprehensive of 'Proclamation of fonts and Application of Funds', 'Rundown of Fiscal tasks, 'Changes in Financial Position', 'Store gained and Disbursed', 'Assets Generated and Expended', Changes in Working Capital", "Illumination of Fund' and so forth. Title of Funds Flow Statement has been adjusted every as soon as in a while. Truly it is elusive out a brief timeframe for such declaration which fuses masses to the perusers concerning its substance a capacities.

Another Version of the term 'charge run, has now been went with as to incorporate things or budgetary creative which do never again glide by means of the running capital records. It takes all the allocates of being the maximum suitable in view of this fortification the timeframe 'value run' howe111ver the most usually utilized Version of the term 'expense assortment' is 'working capital'.

Objectives of the study:

1. To apprehend the working presentation of HYUNDAI MOTORS LIMITED.
2. To display the way wherein the operations have been financed, and the manner the monetary sources have been used.
3. To take a look at the motion of fee range many of the dates of stability sheets in period of check.
4. They provide beneficial manual to creditors & lenders.

Research methodology:

The secondary statistics was accrued formal ready published supply such annual reviews, re turns and internal records.

Hypothesis:

Ho: There is a no great distinction amongst operation finance and financial useful resource.

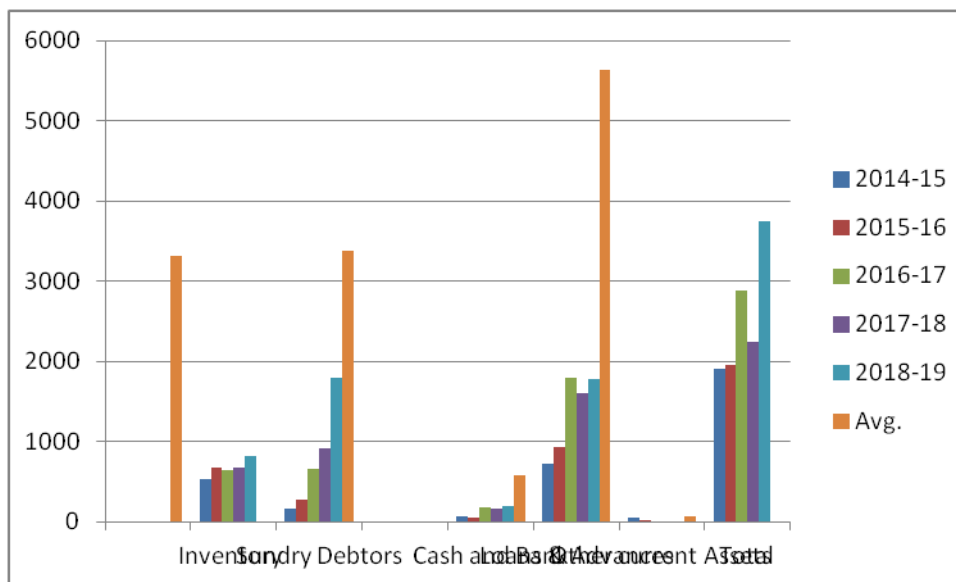
H1: There is importance operation there can be significance deference between operation finance and monetary beneficial resource.

Data analysis and interpretation:

Composition of current Assets (All the amounts are in Cr)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19	Avg.
Inventory	524.93	675.57	636.76	669.55	819.49	3322.3

Sundry Debtors	170.59	272.31	665.00	920.58	1789.59	3378.07
Cash and Bank	71.52	56.14	181.04	157.50	199.25	585.41
Loans & Advances	728.66	926.99	1801.95	1603.54	1778.02	5639.18
Other current Assets	48.87	20.72	0.00	0.00	0.00	
Total	1904.57	1951.69	2884.75	2241.62	3742.35	69.59



Version:

The pay announcement is moreover called as salary enunciation; it is viewed as the most helpful of every single cheap report. It arranged by a commercial worry so as to realize the advantage made and bad luck supported during a predefined period. It discloses what has befallen a business because of activities between two monetary record dates. For this reason it coordinates the incomes and cost caused during the time spent acquiring incomes and shows the net benefit earned or deficit endured during a specific period.

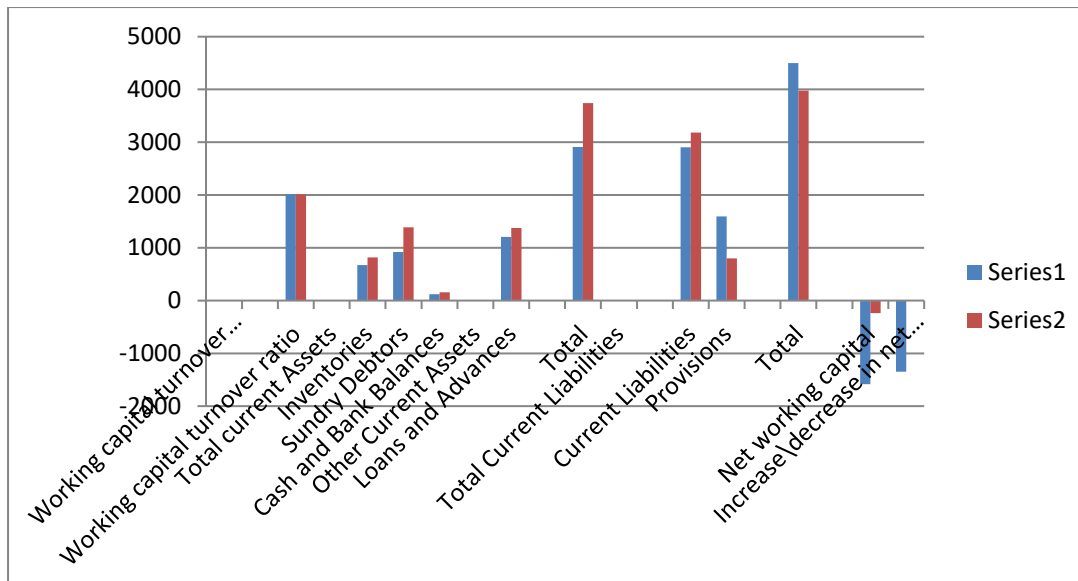
The guesstimates of these yields workmanship the sums paid by the clients for them. These sums are selected "incomes" in the secretarial. The sources of info are the financial assets

utilized by the business in giving these merchandise and initiatives. These are named "costs" in accounting.

STATEMENT OF CHANGING IN WORKING CAPITAL

Rs in Crors

Working capital turnover ratio 2019		
Working capital turnover ratio	2018	2019
Total current Assets		
Inventories	669.55	819.49
Sundry Debtors	920.58	1789.59
Cash and Bank Balances	157.50	199.25
Other Current Assets	0.00	0.00
Loans and Advances	1603.54	1778.02
Total	2915.19	3742.35
Total Current Liabilities		
Current Liabilities	2903.16	3180.69
Provisions	1994.31	799.68
Total	4497.43	3,980.37
Net working capital	-1986.26	-238.02
Increase\decrease in net working capital	-1748.24	



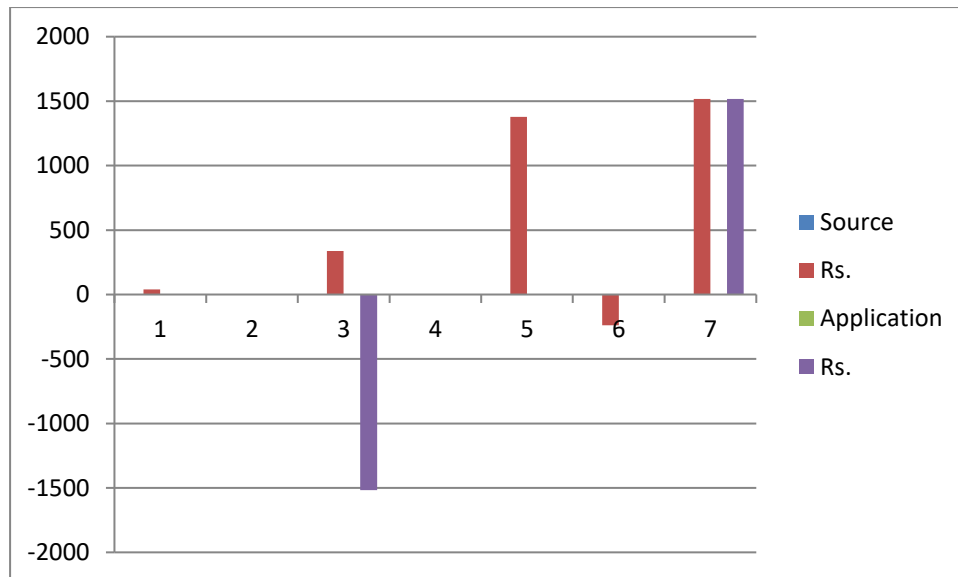
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The above investigation organizing capital of HYUNDAI MOTORS LIMITED has been diminished to 238.02 Cr the currency related point for example the exhibition of HYUNDAI MOTORS LIMITED has moderated and the present resources absconds its present obligation.

Note: monetary position may rely upon long haul liabilities and furthermore fixes resources.

THE STATEMENT OF SOURCES AND APPLICATION OF FUNDS FOR THE PERIOD (2018-19) Rs in cr

Source	Rs.	Application	Rs.
Issue of share capital	39.94	Funds lost in operation	0.00
Raising of long term loans	0.00	Repayment of long term loan loans	0.00
Sale of non-current (fixed) assets	337.70	Purchase of long term investments	-1919.64
Non-trading receipts	0.00		
Sale of investment	1,378.02		
Decrease in working capital	-238.02		
	1919.64		1919.64



Analysis:

The above diagram investigation table it is seen that the working capital of organization shows reduced pattern. The present Asset of the organization has expanded Rs 3742.35 in 2018-2019. Be that as it may, the thing money balance signifying going up pattern. The present liabilities of party are diminished in 2018-2019. In the net working capital of organization stood - 238.02 It is diminished in 2018-19. The diminishing net working capital.

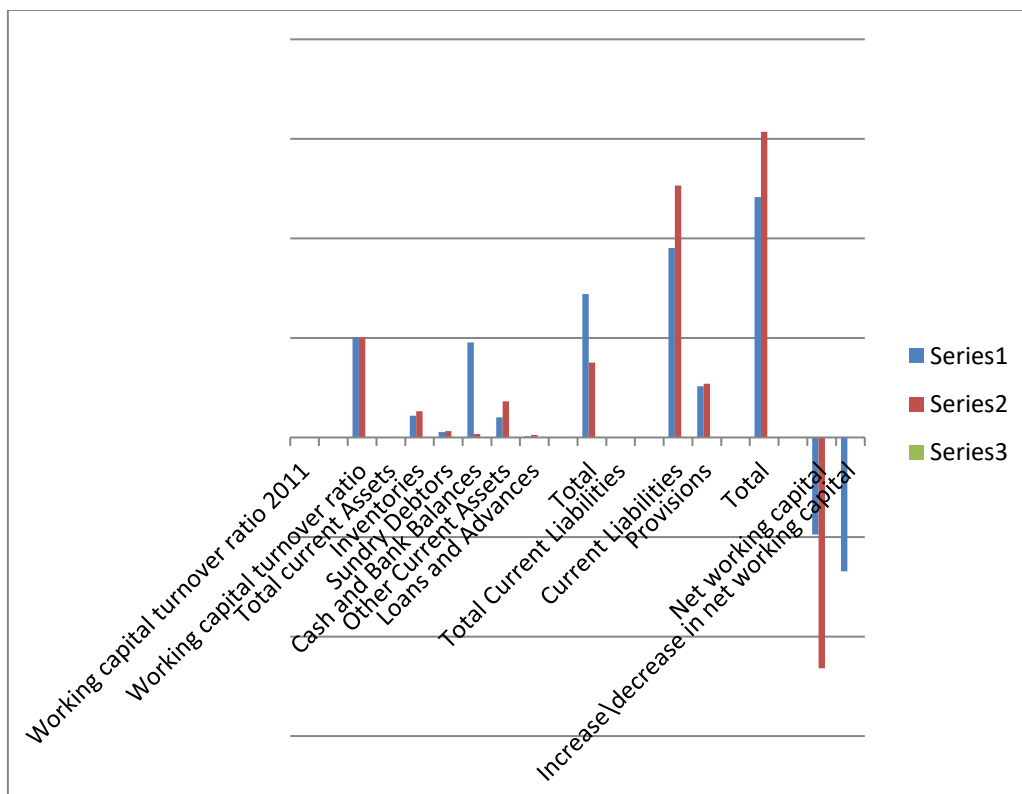
The utilization of assets 45.27 % utilized for interest in fixed resources and assets utilized for working capital reason. Comprise 35.57 % individually.

STATEMENT OF CHANGES IN WORKING CAPITAL

Rs in Crores

Working capital turnover ratio 2015		
Working capital turnover ratio	2014	2015
Total current Assets		
Inventories	436.4	524.93
Sundry Debtors	148.39	170.59
Cash and Bank Balances	1907.21	71.52
Other Current Assets	405.76	728.66
Loans and Advances	24.82	48.84

Total	2882.58	1904.54
Total Current Liabilities		
Current Liabilities	3805.06	5063.68
Provisions	1426.35	1481.07
Total	4831.41	6184.75
Net working capital	-1948.83	-4640.21
Increase\decrease in net working capital	-2691.38	



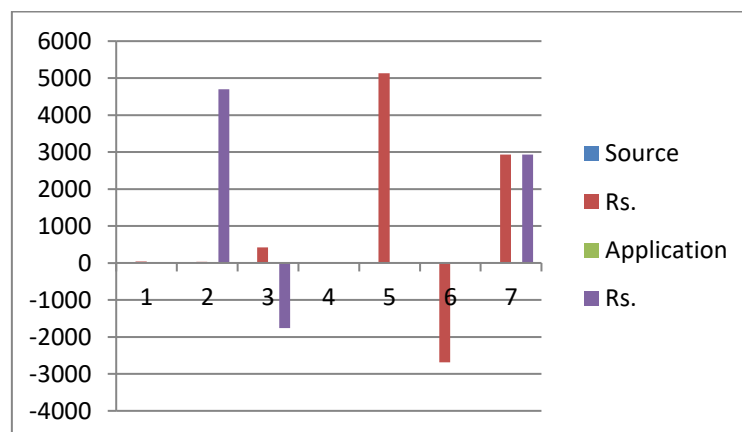
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The above review network prosperity of HYUNDAI MOTORS LIMITED has been weakened to 2691 Cr the monetary point i.e. the piece of HYUNDAI MOTORS LIMITED has boost and the recent assets defects its current legal responsibility.

**STATEMENT OF SOURCES AND APPLICATION OF FUNDS FOR THE PERIOD
(2014-15)**

Rs in cr

Source	Rs.	Application	Rs.
Issue of share capital	39.94	Funds lost in operation	0.00
Raising of long term loans	32.71	Repayment of long term loan loans	4699.94
Sale of non-current (fixed) assets	424.87	Purchase of long term investments	-1965.05
Non-trading receipts	0.00		
Sale of investment	5168.75		
Decrease in working capital	-2691.38		
	2934.89		2934.89

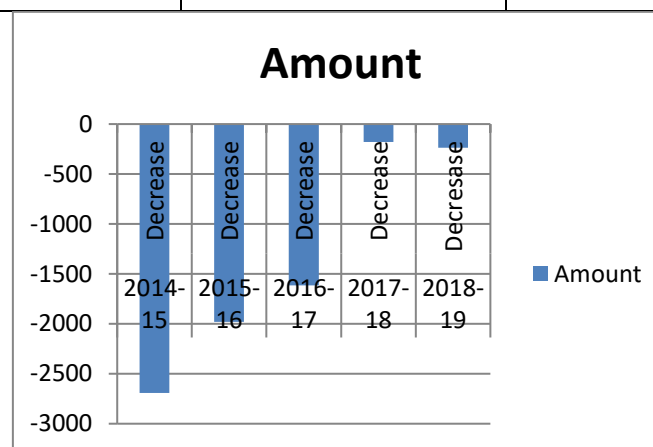


Analysis:

The higher than investigation table it is seen that the working capital of organization shows cut pattern. The present Asset of the organization has dwindled Rs 2882.58 in 2014-2015 is 1904.54. In analysis respects the capacity of assets 33.71% utilized for expense in preset resources and assets worn for working capital standard. structure 30.77% in a specific order It is satisfied that at some phase in the stage 2014-15 mounting gross square and net declining in working capital.

NET DECREASE IN WORKING CAPITAL**Rs in Lakhs**

Year	Increase/Decrease	Amount
2014-15	Decrease	-2691.38
2015-16	Decrease	-1981.19
2016-17	Decrease	-1614.54
2017-18	Decrease	-177.76
2018-19	Decrease	-238.02

**VERSION**

The above psychotherapy stall pragmatic that 2015-19 would be decrease. In the year 2014-15 the working capital is Rs. 2691.38. In 2015-16 Rs.1981.19 has decreased the working capital. In the year 2017-18 it was 177.76. recent year it is -238.02.

FINDINGS

1. The HYUNDAI MOTORS LIMITED net activity capital is huge among the 365 days 2015-19 when you consider that it recommends a bringing down pattern, however from that point onward, it's miles in a declining capacity.
2. The present resources of HYUNDAI MOTORS LIMITED are wonderful over the span of the time of look at 2015-19 to 2018-19. It is raised anyway from that point onward, it's miles declining.
3. Fixed property of HYUNDAI MOTORS LIMITED improved. The business endeavour needs to look after this.
4. Stock turnover of HYUNDAI MOTORS LIMITED is in like manner increased progressively, with no sound falls as a decent arrangement as 2015-16. Be that as it may, in the a year 2018-19, its miles declined, but again it has expanded in the year 2017-18. Great stock oversee is a superb sign for proficient control

5. All out Assets turnover of HYUNDAI MOTORS LIMITED isn't extraordinary because of the reality it's far consistently underneath one, aside from inside the year 2018-19 having an expense of 1.58.
6. Profit for subsidizing isn't high-calibre. This recommends the office's supports aren't being applied in a superior manner.

SUGGESTIONS

1. Net employed capital will be low; it's miles urged to hold adequate net running capital.
2. Powerful stock control is required inside the business.
3. The firm need to blast interest in contemporary effects to make enough protections for the cutting edge liabilities
4. For the improving the financial generally by and large execution of the association the accompanying rules are made.
5. So as to decrease the out of entryways borrowings in the business needs to obtain. The capital from value sources. Custody in see the duty decency the extent as typical.
6. The liquidity of the organization should be progressed by holding the ideal contemporary-day things and fluid possessions as indicated by customary standards.

CONCLUSION:

The net operating capital of HYUNDAI MOTORS LIMITED is good in the years because it shows a rising trend; but after that it is miles in a declining place Profit Margin of HYUNDAI MOTORS LIMITED Ltd is declining and showing negative income due to the fact that the cost of copper is raising.

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