

WORKING CAPITAL
MANAGEMENT OF
FERTILIZER UNITS
IN WESTERN
MAHARASHTRA



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WORKING CAPITAL MANAGEMENT OF FERTILIZER UNITS IN WESTERN MAHARASHTRA

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PREFACE

This is the days of research & development in every field of business organisation. Because of research in society and the nation to create new bounties and new areas for research. Now day's research is become very important crucial role in the field of commerce, management, administration, accounting, costing various profession and several social science subjects, as it is significant in the area of medical and science filed. The research is helpful in building strong and effective the nation.

Fertilizer units are very important and crucial because of the agriculture sector contributes near about 24% to the total GDP of the country. The fertilizer and fertilizer units are the one of the basic source for industrial product in the Western Maharashtra, Maharashtra & India that are pushing more significance in agricultural field. Fertilizer units makes the highest quality fertilizer available at the lowest cost and also results in maximum productivity in agricultural sectors.

Working capital always make impression on special areas of finance accounting, corporate accounting, management accounting, and cost & works accounting, marketing management, production, personal, social responsibility accounting etc. For the development of every business and fertilizer units concern not only fair capitalization is required but the financial and management of capital especially working capital is very much important.

As per the researcher knowledge & information, this is the first time to make researcher particular this topic 'An accounting study of working capital and its impact of profitability of selected fertilizer units with special reference to Western Maharashtra'. This research work helps to fertilizer units to manage their working capital with liquidity, profitability and efficiency.

Date: January 2024

Mr. Vijay B. Kadam

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Dr. Vijay Babu Kadam

List of Abbreviation

Sr. No.	Abbreviation	Full Form of the Abbreviation
1	ABTIPLDP	Ajay Bio-Tech India Private Limited, District Pune
2	ABTIPLDP	Aaria Bio-Life Science Research Private Limited, District Pune
3	AM	Arithmetic Mean
4	BATPLDK	Basant Agro Tech Privet Limited, District Kolhapur
5	CA	Current Assets
6	CAR	Current Assets Ratio / Current Assets
7	CL	Current Liability
8	CMPLDK	Cyprium Micronutrient Private Limited, District Kolhapur
9	CR	Cash Ratio
10	CTOR	Creditors Turnover Ratio
11	CV	Coefficient Variance
12	CWC	Core Working Capital
13	DLOFPLDP	Diamond lifter Organic Fertilizer Private Limited, District Pune
14	DTOR	Debtors Turnover Ratio
15	FUWM	Fertilizer Units Western Maharashtra
16	FWC	Fixed Working Capital
17	GPR	Gross Profit Ratio
18	GWC	Grass Working Capital
19	H0	Null Hypothesis
20	H1	Alternative Hypothesis
21	ITOR	Inventory Turnover Ratio
22	IWCR	Inventory to Working Capital Ratio
23	LA	Liquid Assets
24	LMBTPLDS	Lok Mangal Bio-Tech Private Limited, District Solapur
25	LMBTPLDS	Vardhman Fertilizer & Seeds Private Limited, District Solapur
26	LR	Liquidity Ratio / Quick Ratio / Acid Test Ratio
27	MAIDCLDK	Maharashtra Agro Industries Development Corporation Limited, District Kolhapur
28	MEBTPLDP	Manshya Environment Bio-Technical Private Limited, D. Pune
29	NAPLDS	Ninai Agro Privet Limited, District Satara
30	NCPLDS	Nature Care Privet Limited, District Sangli
31	NOMPLDS	Nvaratna Organic Manures Privet Limited, District Sangli
32	NPR	Net Profit Ratio
33	NWC	Net Working Capital
34	PBSPLDK	Phenix Bio Science Private Limited, District Kolhapur
35	PWC	Permanent Working Capital
36	QU	Quick Liabilities
37	RWC	Regular Working Capital
38	SD	Standard Derivation
39	SQPPLDS	Sanghavi Quality Products Privet Limited, District Sangli
40	VCPPPLDP	Vainatey Chemical Production Private Limited, District Pune
41	WC	Working Capital
42	WCM	Working Capital Management

INDEX

Chapter 1: Introduction of Fertilizer Units & Working Capital1

1.1 Introduction:	1
1.2 Fertilizer:	1
1.2.01 Meaning of Fertilizer:	1
1.2.02 Definition of Fertilizer:	1
1.2.03 The Mechanism of Fertilizer:	1
1.2.04 Macronutrients and Micronutrients:.....	2
1.2.05 Types of Fertilizer:.....	2
1.2.06 Main Chemical Element of Fertilizers:	3
1.2.07 Classification of Fertilizers:	3
1.3 Fertilizer Units:	4
1.4 India & Fertilizer Units:	4
1.4.01 Indian's Location in an Earth and State-Union Territories in India:	5
1.4.02 Related Profile of India (General, Economy & Fertilizer Units):	6
1.4.03 Fertilizer Plants in India:	6
1.4.04 Types of Fertilizer Produced in India:.....	7
1.4.05 Sector wise Production of Fertilizers in India:.....	8
1.4.06 Year-Wise Production of Fertilizers in India:.....	9
1.4.07 All India Production of Fertilizers:	9
1.4.08 All India Consumption of Fertilizers:	10
1.4.09 Zone-State wise Consumption of Fertilizes:.....	12
1.4.10 All India Production, Import & Consumption of Fertilizers:.....	12
1.4.11 All India Demand Forecast of Fertilizers Products:	13
1.4.12 Top User Country of Nitrogen Based Fertilizer Products:	13
1.5 Maharashtra State & Fertilizer:	13
1.5.1 Related Profile of Maharashtra State:	14
1.5.2 Location of Maharashtra State in India & District of Maharashtra:	14
1.5.3 Agriculture & Industrial Map of Maharashtra State:	15
1.5.4 Regional – Division Wise Map of Maharashtra State:	15
1.5.5 Regional – Division Wise Map of Maharashtra State:	15
1.5.6 Fertilizer Units in Maharashtra State:	16
1.6 Western Maharashtra and Fertilizers:	17
1.6.1 Related Profile Of Western Maharashtra:	17
1.6.2 Location of Western Maharashtra in Maharashtra State:	17
1.6.3 Pune District Map:.....	18
1.6.4 Satara & Kolhapur District Map:.....	18
1.6.6 Fertilizer Units in Western Maharashtra:	19
1.7 Working Capital:.....	20
1.7.1 Introduction of Working Capital:	20
1.7.2 Definitions of Working Capital:	20
1.7.3 Meaning of Working Capital:.....	20
1.7.4 Objectives of Working Capital:	20
1.7.5 Factors or Components of Working Capital:.....	21
1.7.6 Types of Working Capital:	21
1.7.7 Gross Working Capital:	22
1.7.8 Net Working Capital:.....	22
1.7.9 Permanent Working Capital:	23
1.7.10 Temporary Working Capital:.....	23

1.7.11 Determination Working Capital:.....	24
1.7.12 Sources of Working Capital:.....	25
1.7.13 Principles of Working Capital Management:.....	26
1.7.14 Operating Cycle of a Manufacturing Fertilizer Unit:	26
1.7.15 Circulating of Current Assets:.....	27
1.7.16 Techniques and Tools of Working Capital Analysis:	27
1.7.17 Ratio Analysis:.....	28
1.7.18 Liquidity and Working Capital Ratio:	28

Chapter 2: Review of Literature..... 29

2.1 Introduction:.....	29
2.2 Literature Review on Working Capital Management:	29
2.2.1 1966 NCEAR - Structure of Working Capital:	29
2.2.2 1972, Bhatt V. V. - System to Appraise Working Capital Management:	29
2.2.3 1975, Misra - To Identify the Problems of Working Capital:	29
2.2.4 1977, Vijaya - On Working Capital Management in Six Cooperative & Seven Private Area Companies:	29
2.2.5 1980, Natarajan Sundar - Views on Working Capital Is Important at Both, the	30
2.2.6 1981, Gangadhar - To Examine the Statistical Trends in Working Capital:	30
2.2.7 1983, Ghosh - To Existing Practice of Working Capital in Crane Manufacturing... 30	30
2.2.8 1984, Akkihal - Study of 94 Small Scale Industries In HDMC In The State Of..... 30	30
2.2.9 1985 Rajeshwar - The Study on Few Selected Public Enterprises In India:	30
2.2.10 1985 Khandelwal - To Investigate WCM Process and Practices among the..... 30	30
2.2.11 1986 Mukerjee - Management of Working Capital in Public Enterprises:	31
2.2.12 1986 Panda - Study of Small-Scale Units In The State of Orissa:..... 31	31
2.2.13 1988 Jain - Study of 10 Manufacturing Trading & Services Industries in The	31
2.2.14 1988 Sinha - Study on Analysis of WCM in Fertilizers Corporation of India & ... 31	31
2.2.15 1990 Oppendahl and Richard - To the Detriment of the Quality of the Working .. 31	31
2.2.16 1991 Mohan - Examines Various Issues Related To Working Capital..... 32	32
2.2.17 1991 Rao K.V. and Rao Chinta - Strong and Weak Point of Techniques of..... 32	32
2.2.18 1993 Jain- To Study 7 Paper Companies in Indian to Analyse the Basic..... 32	32
2.2.19 1993 Fazzari Steven M. and Petersen Bruce C. - The Role of Investment in WCM:	32
2.2.20 1994 Manjumdar - An Empirical Analysis among 20 Corporate Companies in India:	32
2.2.21 1994 Siddharth and Das - Working Capital Turnover in Pharmaceutical companies:	33
2.2.22 1995 Vijayakumar and Venkatachalam - Analysis in Working Capital and Profitability:	33
2.2.23 1996 Anjan Ghatak and Rathindra Mukharjee - Analyzed the Inventory Financing In ACCL:	33
2.2.24 1997 Swami - To Study 19 Agricultural Area in the Contour of Dakshina, District in Karnataka:..... 33	33
2.2.25 1997 Rao - To Ascertain Working Capital Condition in Six Paper Mills in State of Andhra Pradesh:	33
2.2.26 1997 Hossain Saiyed Zabid and Akon Md. Habibur Rahman - To Maintain Working Capital in Proper Way:..... 34	34
2.2.27 1997 Smith - To Measure the Traditional and Alternative Method of WC in Firms on JSE:..... 34	34
2.2.28 1998 Ahmed Habib - To Evaluate the Interest Rate of Fund Reducing Money Power on Output:	34
2.2.29 1998 Hyon - Han Shin an LUC Soemen - Study on Efficiency on WCM & Corporate Profitability:	34

2.2.30 1999 Garg Pawan Kumar – To Study WC and Liquidity Analysis in Selected PSF’s Of Haryana:	34
2.2.31 Bansal S. P. (1999) – To Study on Working Capital Management:	34
2.2.32 1999 Rao Govinda D. and Rao P. M. - To Study Management of Working Capital Is Constant Process:	35
2.2.33 1999 Sharma and Chary - Study VST Industries Revealed That Working Capital Management:	35
2.2.34 1999 Singh O. N. - Needs of Credit to The Farmers or Agriculture Segment:	35
2.2.35 Harinath (2000) - Working Capital Management in Small Scale Industries:	35
2.2.36 2000 Dutta - Working Capital Management of Horticulture Industry in Humachal Pradesh:	35
2.2.37 2001 Mukhopadhyay - WCM And WC Forecast with Reference to Working Capital Cycle:	36
2.2.38 2001 Sivarama Prasad. R - The Study Reveals a Sub-Optimum Utilization of Working Capital:	36
2.2.39 2003 Lord Richard and McIntyre James - The Relationship between Capital Structure and Import Competition:.....	36
2.2.40 Chandder and Kumar (2004) - Study on small scale textile industry in Punjab:	36
2.2.41 2004 Parasuraman - Study the Relationship Between Credit Period & Their Actual Performance:.....	36
2.2.42 Parvathy (2004):	36
2.2.43 Singh (2004) - Study on Working Capital In Lupine Laboratories Ltd:.....	37
2.2.44 Meszek Wieslaw and Polewski Marcin (2006) – Study WCM and WC Policy of Selected Construction Companies:.....	37
2.2.45 Chowdhury Anup and Amin Md. Munta sir (2007) - The Study on Pharmaceutical Companies Listed in DSE:.....	37
2.2.46 Arindam Ghosh (2007) - WCM & Its Practices & Impact on Profitability of Cement Industry of India:.....	37
2.2.47 Samiloglu F. and Demirgunes K. (2008) - To Examine Effect of WCM on Firm’s Prosperity in ISE:	37
2.2.48 Virani Varsha (2008) - A Comparative Study in CADILA COMPANY:	38
2.2.49 Ramachandran Azhagaiah and Janakiraman Muralidharan (2009) – To Examine the Relationship among WCM Proficiency and EBI&T:	38
2.2.50 Kushwah, Mathur & Ball (2009) - To Evaluate the WCM & Direction In Selected Five Major Cement Companies:	38
2.2.51 Amalendu Bhunia (2010) - An Analysis of Financial Performance of Pharmaceutical Companies:	38
2.2.52 Rao and Rao & Ramachandran (2010) - To Evaluate Trends & Parameters of Effectiveness Of WC:.....	38
2.2.53 Niranjana Devi. K (Oct 2010) - The Impact of Working Capital on Profitability: .	39
2.2.54 Rahman Mohammad M. (2011) - To Analyse the Effectiveness of WCM of the Selected Textile Companies:.....	39
2.2.55 Sheela Christina (2011) - The Study on Financial Performance of Wheels India Limited, Chennai:.....	39
2.2.56 Dr Arbab Ahmed and Dr Matarneh Bashar (2011) – The Statistical Tool to	39
2.2.57 Prasanta Paul (2011) - A Comparative Study of Some Selected NBFCs:	39
2.2.58 Dr Kaddumi Thair A. and Dr Ramadan Imad Z. (2012):	40
2.2.59 Madhavi K. (2014) - Study of Co-Relation among Liquidity Position and Profitability of the Paper Mills in AP:	40
2.2.60 Gurumurthy N. and Reddy Jayachandra K. (2014) - WCM Position in Four Pharmaceutical Companies:.....	40
2.3 Research Gap:	40

Chapter 3: Research Methodology..... 41

3.1 Introduction:..... 41
3.2 Problem of The Study: 41
3.3 Need of the Study: 41
3.4 Significant of The Study: 41
3.5 Assumptions:..... 42
3.6 Objectives of The Study:..... 42
3.7 Hypothesis: 42
3.8 Nature of The Study: 42
3.9 Scope of The Study: 43
3.10 Sample of The Study: 43
3.11 Period of The Study:..... 44
3.12 Research Design: 44
3.13 Sources of Data Collection:..... 44
3.14 Methods of Data Collection: 44
3.15 Techniques & Tools to Be Used:..... 45
3.16 Limitations of The Study: 45
3.17 Chapter Scheme of The Report: 45

Chapter 4: Analysis and Interpretation of Working Capital 46

4.1 Introduction:..... 46
4.2 Analysis & interpretation of Working Capital (WC):..... 46
4.3 Analysis & interpretation of Gross Working Capital (GWC): 46
 4.3.1 Gross Working Capital of VCPPLDP: 47
 4.3.2 Gross Working Capital of MEBPLDP: 48
 4.3.3 Gross Working Capital of DLOFPLDP:..... 48
 4.3.4 Gross Working Capital of ABTILDP:..... 49
 4.3.5 Gross Working Capital of ABLSRPLDP: 50
 4.3.6 Gross Working Capital of LMBTPLDS: 51
 4.3.7 Gross Working Capital of VF&SPLDS:..... 52
 4.3.8 Gross Working Capital of PBSPTDK: 53
 4.3.9 Gross Working Capital of CMPLDK: 54
 4.3.10 Gross Working Capital of MAIDCPLDK: 55
 4.3.11 Gross Working Capital of BATPLDK: 56
 4.3.12 Gross Working Capital of NAPLDS: 56
 4.3.13 Gross Working Capital of SQPLDS:..... 57
 4.3.14 Gross Working Capital of NOMPLDS:..... 58
 4.3.15 Gross Working Capital of NCFPLDS: 59
 4.3.16 Gross Working Capital of all Fertilizer Units: 60
4.4 Net Working Capital (NWC): 61
 4.4.1 Net Working Capital of VCPPLDP:..... 62
 4.4.2 Net Working Capital of MEBPLDP:..... 63
 4.4.3 Net Working Capital of DLOFPLDP: 64
 4.4.4 Net Working Capital of ABTILDP: 65
 4.4.5 Net Working Capital of ABLSRPLDP:..... 65
 4.4.6 Net Working Capital of LMBTPLDS: 66
 4.4.7 Net Working Capital of VF&SPLDS:..... 67
 4.4.8 Net Working Capital of PBSPTDK:..... 68
 4.4.9 Net Working Capital of CMPLDK: 69
 4.4.10 Net Working Capital of MAIDCPLDK:..... 70
 4.4.11 Net Working Capital of BATPLDK: 71
 4.4.12 Net Working Capital of NAPLDS:..... 72
 4.4.13 Net Working Capital of SQPLDS: 73

4.4.14 Net Working Capital of NOMPLDS:.....	74
4.4.15 Net Working Capital of NCFPLDS:	75
4.4.16 Net Working Capital of all Fertilizer Units:	76
4.5 Net Working Capital Ratio (NWCR):	78
4.5.1 Net Working Capital Ratio of VCPPLDP:	78
4.5.2 Net Working Capital Ratio of MEBPLDP:	79
4.5.3 Net Working Capital Ratio of DLOFPLDP:	80
4.5.4 Net Working Capital Ratio of ABTILDP:.....	80
4.5.5 Net Working Capital Ratio of ABLSRPLDP:.....	81
4.5.6 Net Working Capital Ratio of LMBTPLDS:.....	82
4.5.7 Net Working Capital Ratio of VF&SPLDS:	83
4.5.8 Net Working Capital Ratio of PBSPTDK:	84
4.5.9 Net Working Capital Ratio of CMPLDK:.....	84
4.5.10 Net Working Capital Ratio of MAIDCPLDK:	85
4.5.11 Net Working Capital Ratio of BATPLDK:	86
4.5.12 Net Working Capital Ratio of NAPLDS:	87
4.5.13 Net Working Capital Ratio of SQPPLDS:.....	88
4.5.14 Net Working Capital Ratio of NOMPLDS:.....	88
4.5.15 Net Working Capital Ratio of NCFPLDS:	89
4.5.16 Net Working Capital Ratio of all Fertilizer Units:	90
4.6 Inventory to Working Capital Ratio (IWCR):.....	91
4.6.1 Inventory to Working Capital Ratio of VCPPLDP:.....	92
4.6.2 Inventory to Working Capital Ratio of MEBPLDP:	93
4.6.4 Inventory to Working Capital Ratio of ABTILDP:.....	94
4.6.5 Inventory to Working Capital Ratio of ABLSRPLDP:	95
4.6.6 Inventory to Working Capital Ratio of LMBTPLDS:.....	96
4.6.7 Inventory to Working Capital Ratio of VF&SPLDS:	97
4.6.8 Inventory to Working Capital Ratio of PBSPTDK:	97
4.6.9 Inventory to Working Capital Ratio of CMPLDK:.....	98
4.6.10 Inventory to Working Capital Ratio of MAIDCPLDK:	99
4.6.11 Inventory to Working Capital Ratio of BATPLDK:	100
4.6.12 Inventory to Working Capital Ratio of NAPLDS:.....	100
4.6.13 Inventory to Working Capital Ratio of SQPPLDS:.....	101
4.6.14 Inventory to Working Capital Ratio of NOMPLDS:.....	102
4.6.15 Inventory to Working Capital Ratio of NCFPLDS:	102
4.6.16 Comparative Statement of Inventory to Working Capital Ratio of all F. Units: ...	103

Chapter 5: Analysis and Interpretation of Liquidity and Profitability 105

5.1 Introduction:	105
5.2 Analysis and Interpretations of Liquidity of Fertilizer Units in Study Area:	105
5.3 Analysis and Interpretations of Current Ratio (CR):	105
5.3.1 Current Ratio of VCPPLDP:	106
5.3.2 Current Ratio of MEBPLDP:	106
5.3.3 Current Ratio of DLOFPLDP:.....	107
5.3.4 Current Ratio of ABTILDP:.....	108
5.3.5 Current Ratio of ABLSRPLDP:	109
5.3.6 Current Ratio of LMBTPLDS:	110
5.3.7 Current Ratio of VF&SPLDS:.....	110
5.3.8 Current Ratio of PBSPTDK:	111
5.3.9 Current Ratio of CMPLDK:	112
5.3.10 Current Ratio of MAIDCPLDK:	113
5.3.11 Current Ratio of BATPLDK:	113
5.3.12 Current Ratio of NAPLDS:	114
5.3.13 Current Ratio of SQPPLDS:.....	115

5.3.14	Current Ratio of NOMPLDS:	116
5.3.15	Current Ratio of NCFPLDS:.....	116
5.3.16	Current Ratio (CR) of all Fertilizer Units:	117
5.4	Analysis & Interpretations of Liquid Ratio (LR) / Quick Ratio (QR):.....	119
5.4.1	Liquid Ratio of VCPPLDP:	119
5.4.2	Liquid Ratio of MEBPLDP:	120
5.4.3	Liquid Ratio of DLOFPLDP:.....	121
5.4.4	Liquid Ratio of ABTILDP:.....	122
5.4.5	Liquid Ratio of ABLSRPLDP:	122
5.4.6	Liquid Ratio of LMBTPLDS:.....	123
5.4.7	Liquid Ratio of VF&SPLDS:.....	124
5.4.8	Liquid Ratio of PBSPTDK:.....	125
5.4.9	Liquid Ratio of CMPLDK:.....	125
5.4.10	Liquid Ratio of MAIDCPLDK:	126
5.4.11	Liquid Ratio of BATPLDK:	127
5.4.12	Liquid Ratio of NAPLDS:	128
5.4.13	Liquid Ratio of SQPPLDS:.....	128
5.4.14	Liquid Ratio of NOMPLDS:.....	129
5.4.15	Liquid Ratio of NCFPLDS:	130
5.4.16	Comparative Statement of Liquid Ratio (LR / QR/ ATR) of all F. U.....	131
5.5	Analysis & Interpretations of Cash Ratio of Fertilizer Units:	132
5.5.1	Cash Ratio of VCPPLDP:.....	133
5.5.2	Cash Ratio of MEBPLDP:.....	133
5.5.3	Cash Ratio of DLOFPLDP:	134
5.5.4	Cash Ratio of ABTILDP:	135
5.5.5	Cash Ratio of ABLSRPLDP:.....	136
5.5.6	Cash Ratio of LMBTPLDS:	136
5.5.7	Cash Ratio of VF&SPLDS:	137
5.5.8	Cash Ratio of PBSPTDK:.....	138
5.5.9	Cash Ratio of CMPLDK:	139
5.5.10	Cash Ratio of MAIDCPLDK:.....	139
5.5.11	Cash Ratio of BATPLDK:.....	140
5.5.12	Cash Ratio of NAPLDS:.....	141
5.5.13	Cash Ratio of SQPPLDS:	142
5.5.14	Cash Ratio of NOMPLDS:	142
5.5.15	Cash Ratio of NCFPLDS:.....	143
5.5.16	Cash (CR) of all Fertilizer Units in WM:	144
5.6	Analysis & Interpretations of Profitability:	146
5.7	Analysis & Interpretations of Gross Profit Ratio (GPR):.....	146
5.7.1	Gross Profit Ratio of VCPPLDP:.....	147
5.7.2	Gross Profit Ratio of MEBPLDP:.....	147
5.7.3	Gross Profit Ratio of DLOFPLDP:	148
5.7.4	Gross Profit Ratio of ABTILDP:	149
5.7.5	Gross Profit Ratio of ABLSRPLDP	150
5.7.6	Gross Profit Ratio of LMBTPLDS:.....	151
5.7.7	Gross Profit Ratio of VF&SPLDS:	151
5.7.8	Gross Profit Ratio of PBSPTDK:.....	152
5.7.9	Gross Profit Ratio of CMPLDK:.....	153
5.7.10	Gross Profit Ratio of MAIDCPLDK:.....	154
5.7.11	Gross Profit Ratio of BATPLDK:	154
5.7.12	Gross Profit Ratio of NAPLDS:.....	155
5.7.13	Gross Profit Ratio of SQPPLDS:	156
5.7.14	Gross Profit Ratio of NOMPLDS:	157
5.7.15	Gross Profit Ratio of NCFPLDS:.....	157
5.7.16	Gross Profit Ratio (GPR) of all Fertilizer Units:.....	158

5.8 Analysis & Interpretations of Net Profit Ratio (NPR):.....	160
5.8.1 Net Profit Ratio of VCPPLDP:.....	160
5.8.2 Net Profit Ratio of MEBPLDP:.....	161
5.8.3 Net Profit Ratio of DLOFPLDP:.....	161
5.8.4 Net Profit Ratio of ABTILDP:.....	162
5.8.5 Net Profit Ratio of ABLSRPLDP:.....	163
5.8.6 Net Profit Ratio of LMBTPLDS:.....	164
5.8.7 Net Profit Ratio of VF&SPLDS:.....	165
5.8.8 Net Profit Ratio of PBSPTDK:.....	165
5.8.9 Net Profit Ratio of CMPLDK:.....	166
5.8.10 Net Profit Ratio of MAIDCPLDK:.....	167
5.8.11 Net Profit Ratio of BATPLDK:.....	168
5.8.12 Net Profit Ratio of NAPLDS:.....	168
5.8.13 Net Profit Ratio of SQPPLDS:.....	169
5.8.14 Net Profit Ratio of NOMPLDS:.....	170
5.8.15 Net Profit Ratio of NCFPLDS:.....	171
5.8.16 Net Profit Ratio (NPR) of all Fertilizer Units:.....	171

Chapter 6: Analysis & Interpretation of Activity & Testing of Hypothesis..... 173

6.1 Introduction:.....	173
6.2 Analysis & Interpretations of Activity of Fertilizer Units:.....	173
6.3 Analysis & Interpretations of Inventory Turnover Ratio (ITOR):.....	173
6.3.1 Inventory Turnover Ratio of VCPPLDP:.....	174
6.3.2 Inventory Turnover Ratio of MEBPLDP:.....	175
6.3.3 Inventory Turnover Ratio of DLOFPLDP:.....	175
6.3.4 Inventory Turnover Ratio of ABTILDP:.....	176
6.3.5 Inventory Turnover Ratio of ABLSRPLDP:.....	177
6.3.6 Inventory Turnover Ratio of LMBTPLDS:.....	178
6.3.7 Inventory Turnover Ratio of VF&SPLDS:.....	179
6.3.8 Inventory Turnover Ratio of PBSPTDK:.....	179
6.3.9 Inventory Turnover Ratio of CMPLDK:.....	180
6.3.10 Inventory Turnover Ratio of MAIDCPLDK:.....	181
6.3.11 Inventory Turnover Ratio of BATPLDK:.....	182
6.3.12 Inventory Turnover Ratio of NAPLDS:.....	183
6.3.13 Inventory Turnover Ratio of SQPPLDS:.....	184
6.3.14 Inventory Turnover Ratio of NOMPLDS:.....	185
6.3.15 Inventory Turnover Ratio of NCFPLDS:.....	185
6.3.16 Inventory Turnover Ratio (ITOR) of all Fertilizer Units:.....	186
6.4 Analysis & Interpretations of Debtors Turnover Ratio (DTOR):.....	189
6.4.1 Debtors Turnover Ratio of VCPPLDP:.....	190
6.4.2 Debtors Turnover Ratio of MEBPLDP:.....	190
6.4.3 Debtors Turnover Ratio of DLOFPLDP:.....	191
6.4.4 Debtors Turnover Ratio of ABTILDP:.....	192
6.4.5 Debtors Turnover Ratio of ABLSRPLDP:.....	193
6.4.6 Debtors Turnover Ratio of LMBTPLDS:.....	194
6.4.7 Debtors Turnover Ratio of VF&SPLDS:.....	195
6.4.8 Debtors Turnover Ratio of PBSPTDK:.....	196
6.4.9 Debtors Turnover Ratio of CMPLDK:.....	196
6.4.10 Debtors Turnover Ratio of MAIDCPLDK:.....	197
6.4.11 Debtors Turnover Ratio of BATPLDK:.....	198
6.4.12 Debtors Turnover Ratio of NAPLDS:.....	199
6.4.13 Debtors Turnover Ratio of SQPPLDS.....	200
6.4.14 Debtors Turnover Ratio of NOMPLDS:.....	201
6.4.15 Debtors Turnover Ratio of NCFPLDS:.....	202

6.4.16 Debtors Turnover Ratio (DTOR) of all Fertilizer Units:	202
6.5 Analysis & Interpretations of Creditors Turnover Ratio (CTOR):	205
6.5.1 Creditors Turnover Ratio of VCPPLDP:	205
6.5.2 Creditors Turnover Ratio of MEBPLDP:	206
6.5.3 Creditors Turnover Ratio of DLOFPLDP:	207
6.5.4 Creditors Turnover Ratio of ABTILDP:	208
6.5.5 Creditors Turnover Ratio of ABLSRPLDP:	209
6.5.6 Creditors Turnover Ratio of LMBTPLDS:	210
6.5.7 Creditors Turnover Ratio of VF&SPLDS:	210
6.5.8 Creditors Turnover Ratio of PBSPTDK:	211
6.5.9 Creditors Turnover Ratio of CMPLDK:	212
6.5.10 Creditors Turnover Ratio of MAIDCPLDK:	213
6.5.11 Creditors Turnover Ratio of BATPLDK:	214
6.5.12 Creditors Turnover Ratio of NAPLDS:	214
6.5.13 Creditors Turnover Ratio of SQPPLDS:	215
6.5.14 Creditors Turnover Ratio of NOMPLDS:	216
6.5.15 Creditors Turnover Ratio of NCFPLDS:	217
6.5.16 Creditors Turnover Ratio (CTOR) of all Fertilizer Units:	218
6.6 Benchmark of the financial Ratio of Fertilizer Units in Research Area:	220
6.7 Objectivise of the Study Are Achieved:	221
6.8 Testing of Hypothesis of the Study:	222
6.8.1 Summary of Accounting Ratio of Fertilizer Units in Western Maharashtra:	222
6.8.2 Testing of Hypothesis No. – 1 st :	224
6.8.3 Testing of Hypothesis No. – 2 nd :	225
6.8.4 Testing of Hypothesis No. – 3 rd :	226
6.8.5 Summary of Hypothesis Testing Number 1 st to 3 rd :	228
Chapter 7: Findings, Conclusion & Suggestions.....	229
7.1 Introduction:	229
7.2 Findings of the Study	229
7.3 Findings of Woking Capital of Fertilizer Units:	229
7.3.1 Gross Working Capital (GWC):	229
7.3.2 Net Working Capital (NWC):	231
7.3.3 Net Working Capital Ratio (NWCR):	233
7.3.4 Inventory to Working Capital Ratio (IWCR):	234
7.4 Findings of Liquidity of Fertilizer Units:	236
7.4.1 Currents Assets Ratio (CAR):	236
7.4.2 Liquid Ratio (LR) / Quick Ratio (QR) / Acid Test Ratio (ATR):	238
7.4.3 Cash Ratio (CR):	240
7.5 Finding of Profitability of Fertilizer Unis:	241
7.5.1 Gross Profit Ratio (GPR):	241
7.5.2 Net Profit Ratio (NPR):	243
7.6 Findings of Activity of fertilizer units:	245
7.6.1 Inventory Turnover Ratio (ITOR):	245
7.6.2 Debtors Turnover Ratio (DTOR):	247
7.6.3 Creditors Turnover Ratio (CTOR):	249
7.7 Conclusion Of The Study:	252
7.8 Suggestions of The Study:	253
7.9 Scope of Further Study:	253
Appendix	254
1. LIST OF FERTILIZAR UNITS ARE SELECTED AS SAMPLE SIZE IN RESEARCH AREA (PUNE, SOLAPUR, SANGLI, KOLHAPUR & SATARA DISTRICT)	254

2. FINANCIAL STATEMENTS OF FERTILIZER UNITS TO BE SELECTED AS SAMPLE SIZE IN THE RESEARCH AREA.....	255
Bibliography / Reference	275

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