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A Study on Comparative Financial Statement Analysis of Tekishub Consulting Services Pvt Ltd

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Abstract:

This project titled "A Study on Comparative Financial Statement Analysis of Tekishub Consulting Services Pvt Ltd" focuses on analyzing the financial performance of the company over different years using comparative financial statements. The study compares important financial elements such as revenue, expenses, assets, liabilities, and profits to identify changes and trends in the company's financial position.

The analysis is based on secondary data collected from financial reports and company records. By comparing financial statements of different years, the study helps in understanding the growth, profitability, and financial stability of the company. The findings of the study provide useful insights that can help management in making better financial decisions and improving future performance.

This study also highlights the importance of financial analysis in evaluating the overall efficiency of the organization. Through comparative analysis, it becomes easier to identify the strengths and weaknesses of the company's financial operations. The results of the study can support management in planning effective strategies for sustainable growth and improved financial management in the future.

Keywords: Comparative Financial Statement Analysis, Financial performance, Balance sheet, Income statement, Profitability Analysis, Financial Growth, Assets and Liabilites, Financial Management, Business Performance, Financial Evaluation.

Introduction:

Financial statements are essential tools used by organizations to understand and evaluate their financial performance and position. They provide important information about a company's income, expenses, assets, liabilities, and overall financial activities during a specific period. Among the various techniques used in financial analysis, comparative financial statement analysis is one of the most effective methods. It involves comparing financial statements of different years in order to identify changes, trends, and growth patterns in the company's financial performance. This method helps in understanding whether the financial position of the company is improving or declining over time.

Comparative financial statement analysis mainly focuses on comparing items such as revenue, operating expenses, profits, assets, and liabilities. By examining these changes, management can identify strengths and weaknesses in financial operations. It also helps investors, creditors, and other stakeholders to evaluate the financial stability and profitability of the company. This type of analysis is widely used for financial planning, decision-making, and performance evaluation in many organizations.

In the case of Tekishub Consulting Services Pvt Ltd, comparative financial statement analysis plays an important role in understanding the financial progress of the organization. By comparing the balance sheet and income statement of different years, it becomes possible to analyze the changes in financial performance and operational efficiency. The study helps in identifying the company's growth in terms of revenue, profitability, and asset management. It also provides useful insights into how effectively the company manages its financial resources and controls its expenses.

Overall, comparative financial statement analysis helps organizations monitor their financial performance and make informed business decisions. It provides a clear picture of the company's financial health and helps management in developing effective strategies for future growth and development. Through this study, the financial position of Tekishub Consulting Services Pvt Ltd can be better understood and evaluated.

Problem Statement:

Financial statements provide important information about the financial performance and position of a company. However, simply preparing financial statements is not sufficient to understand the actual financial condition of an organization. Without proper analysis and comparison, it becomes difficult for management and stakeholders to identify trends, strengths, and weaknesses in financial performance. Comparative financial statement analysis helps in examining the changes in financial data such as revenue, expenses, assets, liabilities, and profits over different years.

In the case of Tekishub Consulting Services Pvt Ltd, there is a need to analyze and compare the financial statements to understand the company's financial growth and operational efficiency. The problem addressed in this study is to evaluate how the financial position of the company has changed over time and whether the company is effectively managing its financial resources. Through this analysis, the study aims to identify variations in financial performance and provide insights that can support better financial decision-making and future planning.

Review of Literature:

Review of literature refers to the study and analysis of previous research, articles, journals, and publications related to the research topic. It helps the researcher understand the existing knowledge and findings related to the subject. Literature review also helps in identifying research gaps and provides a foundation for conducting the present study.

For the study "A Comparative Financial Statement Analysis of Tekishub Consulting Services Pvt Ltd", the literature review focuses on earlier studies related to financial statement analysis and financial performance evaluation. Previous research shows that comparative financial statement analysis helps organizations understand financial trends, measure profitability, and improve financial decision-making. These studies provide useful insights that support the present research and help in analyzing the financial performance of the company effectively.

Objectives of The Study:

1. To analyze the financial performance of Tekishub Consulting Services Pvt Ltd using comparative financial statements.
2. To compare the financial statements of different years in order to identify changes and trends in revenue, expenses, assets, and liabilities.
3. To evaluate the profitability and financial position of the company over a specific

period.

Research Questions:

1. What is the financial performance of Tekishub Consulting Services Pvt Ltd during the study period?
2. What changes have occurred in the financial statements of the company over the years?
3. How has the company's profitability changed based on the comparative financial statement analysis?

Research Methodology:

1. Research Design:

This study uses a descriptive research design to analyze the financial performance of Tekishub Consulting Services Pvt Ltd. It focuses on comparing financial statements of different years to identify trends and changes in the company's financial position.

2. Sample Size:

The sample size of the study consists of the **financial statements of Tekishub Consulting Services Pvt Ltd for a period of five years**. These financial records are used to analyze and compare the company's financial performance during the study period.

3. Sample Area:

The sample area of the study is **Tekishub Consulting Services Pvt Ltd**, where the financial statements and related financial data of the company are collected and analyzed for the research. The study focuses on examining the financial performance of the company within this organizational area.

4. Data Collection:

Primary Data:

- Primary data refers to the information collected directly from employees or management of Tekishub Consulting Services Pvt Ltd through interviews, discussions, or observations.

Secondary Data:

- Secondary data refers to the information collected from existing sources such as financial statements, annual reports, and company records of Tekishub Consulting Services Pvt Ltd for the purpose of analysis.

5. Sampling Technique:

The study uses a convenience sampling technique, where the financial data that is easily available from the records of Tekishub Consulting Services Pvt Ltd is selected for analysis. This method helps in collecting relevant financial information for the research.

Data Analysis:

Table 1: Profit Growth Analysis (5 Years)

Year	Net Profit (₹)	Growth %
2020	3,50,000	—
2021	4,60,000	31%
2022	5,60,000	21%
2023	6,60,000	18%
2024	7,90,000	20%

Graph 1: Bar chart showing

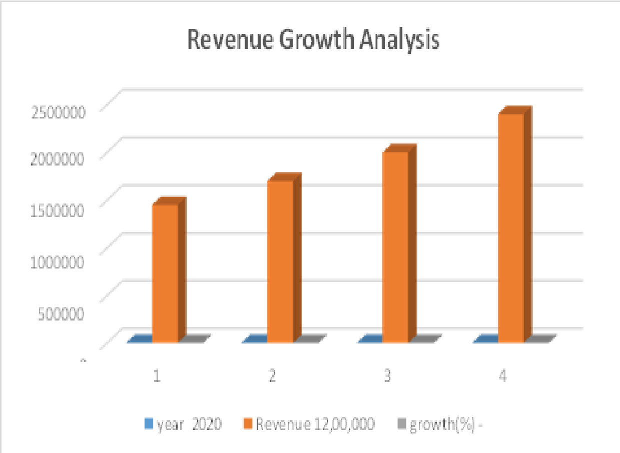
Interpretation:

The graph shows that the net profit of **Tekishub Consulting Services Pvt Ltd** steadily increased from 2020 to 2024, reflecting consistent profitability and strong financial performance over the years.

Table 2: Revenue Growth Analysis Table (2020–2024)

Year	Revenue (₹)	Growth %
2020	12,00,000	_
2021	14,50,000	20.8%
2022	17,00,000	17.2%
2023	20,00,000	17.6%
2024	24,00,000	20.0%

Graph 2: Bar chart showing



Interpretation:

The graph shows that the revenue of **Tekishub Consulting Services Pvt Ltd** increased steadily from 2020 to 2024, indicating consistent sales growth and effective business performance over the years.

Findings:

1. The company's revenue and net profit increased consistently from 2020 to 2024, showing strong financial performance.
2. Total assets and shareholder equity grew steadily, indicating efficient resource use and financial stability.
3. Expenses were well-managed, and the analysis provides insights for improved decision-making and stakeholder confidence.

Suggestions:

1. The company should continue to focus on increasing revenue and profitability by exploring new markets and expanding service offerings.
2. Cost management should be maintained to ensure expenses remain proportionate to revenue growth, improving overall profitability.
3. The company can invest in asset optimization and technology to enhance operational efficiency and reduce unnecessary costs.

Conclusion:

The comparative financial statement analysis of **Tekishub Consulting Services Pvt Ltd** shows that the company has experienced steady growth in revenue, net profit, and total assets from 2020 to 2024. The analysis highlights efficient management of expenses, effective use of resources, and a stable financial position. Overall, the study indicates that the company is financially healthy, profitable, and capable of sustaining long-term growth. The insights gained from this analysis can help management make informed decisions, plan future strategies, and enhance stakeholder confidence in the company's performance.

Furthermore, the study highlights that the company has a stable financial position, with shareholder equity growing steadily alongside assets and liabilities. Efficient expense management and proper utilization of resources have contributed to its financial stability. The insights gained from this analysis can assist management in making informed decisions, planning future strategies, and ensuring continued growth while enhancing stakeholder confidence in the company's financial performance.

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