

AN ANALYSIS OF THE FINANCIAL PERFORMANCE OF RN TOOLS &
MACHINERIES AND WITH SPECIAL REFERENCE THIRUBHUVANAM

M.KARTHIK¹

*Student,
Department of Management,
Annai College of Arts And
Science, Kovilacheri.*

Dr. S.P. MANICKA VASUGI²

*Professor, Department of
Management, Annai College of Arts
And Science, Kovilacheri.*

Dr. R. RAJKUMAR³

*Director & Professor,
Department of Management,
Annai College of Arts and
science kovilacheri, India*

Dr. K. SENTHILKUMAR⁴

*Associate Professor,
Department of Management,
Annai College of Arts and
science kovilacheri, India*

ABSTRACT

This study analyzes the financial performance of RN Tools and Machineries, Thirubhuvanam, small-scale manufacturing unit, over a period of five years. The analysis focuses on liquidity, profitability, solvency, and operational efficiency using secondary data from financial statements. Financial tools such as ratio analysis and trend analysis were applied to assess the firm's financial position. The findings indicate strong solvency and efficient inventory management, while liquidity and profitability show fluctuations, highlighting the need for improved working capital and cost control. The study concludes that the company has good growth potential with the adoption of appropriate financial strategies.

Keywords: Financial Performance¹, Ratio Analysis², Liquidity³, Profitability⁴, Solvency⁵, Working Capital⁶, Asset Utilization⁷, Trend Analysis⁸, Manufacturing Industry⁹, Financial Statements¹⁰