

VIVA VOCE SHEET

We have conducted Viva-Voce examination of the thesis presented by:

Mamata Yadav

Entitled

**A Study on working Capital Management of
Shree Raghupati jute mills Limited**

And found the thesis to be original work of student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirement for

Master Degree in business studies (M.B.S.)

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RECOMMENDATION

This is to certify that the thesis submitted by:

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A Study on working Capital Management of Shree Raghupati jute mills Limited

Has been approved by this department in the prescribed format of faculty of management. This thesis is forwarded for examination.

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DECLARATION

I hereby declare that the work reported in this thesis entitled “A STUDY ON WORKING CAPITAL MANAGEMENT OF SHREE RAGHUPATI JUTE MILLS LIMITED.” Submitted to faculty of management R.R.M. Campus, Janakpur, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement of the degree of Master of Business Studies (M.B.S.) under the supervision of Mr. Vishnu Dev Yadav (Lecturer & Assist. Campus Chief), faculty of Management, R.R.M. Campus, Janakpur.

ACKNOWLEDGEMENTS

This is really an appreciable curriculum of T.U. because it helps the students to express their theoretical concept gained during the study period into the practical field. So, being concerned to this, I have also got a chance to express my theoretical concept gained from class and library study into this practical field. The present study “**A STUDY ON WORKING CAPITAL MANAGEMENT OF SHREE RAGHUPATI JUTE MILLS LTD.**” has been prepared for the partial fulfillment of the requirement for Master Degree in Business Studies. At first, I would like to pay thanks to my father and mother as well as my brother Navin Yadav and Prabin Yadav and eldest sister Sarita yadav who headed me towards the light of education and path of truth. Due to their non-stopping effort for guidance, today I come in this position. So I would like to share the credit of my success with them. I'm really indebted by them. After this, I would like to express my cordial gratitude to my all teachers. For this dissertation, I would like to pay my sincere thanks to my thesis Supervisor **Mr. Vishnu Deo Yadav (Lecturer & Assist. Campus Chief)**, and also express my thanks to Head of Research Committee **Dr. Braham Dev Jha, Reader** for constant guidance and proper suggestion in completing the work of my thesis.

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Advices, Recommendations and Suggestions are whole –heartedly welcome. Thanks

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ABBREVIATION

FY	Fiscal Year
SRJM	Shree Raghupati Jute Mills
WC	Working Capital
NWC	Net Working Capital
CA	Current Assets
CL	Current Liabilities
CR	Current Ratio
QR	Quick Ratio
HMG/N	His Majesty Government of Nepal
PES	Public Enterprises
ICP	Inventory Conversion Period
ACP	Average Collection Period
RCP	Receivable Conversion Period
PCP	Payable Conversion Period
MPES	Manufacturing Public Enterprises
SD	Standard Deviation
DTR	Debtors Turnover Ratio
RMCP	Raw Materials Conversion Period
WIPCP	Work In Progress Conversion Period
NTC	Nepal Tobacco Company
FGCP	Finished Goods Conversion Period
PDP	Payment Deferral Period

The working capital cycle (WCC) is the amount of time it takes to turn the net current assets and current liabilities into cash. The longer the cycle is, the longer a business is tying-up funds in its working capital without earning any return on it. This is also one of the essential parameters to be recorded in working capital management. Working Capital Management

Efficient management of working capital is a fundamental part of the overall corporate strategy. The WC policies of different companies have an impact on the profitability, liquidity and structural health of the organization. Thereby, the principle lies in establishing appropriate credit limits for every customer and stick to them. Effectively managing accounts receivables Working capital management primarily refers to the efforts of the management towards achieving sufficient liquidity at an optimized cost of capital. In a broader view, "working capital management" includes working capital financing apart from managing the current assets and liabilities. That adds the responsibility for arranging the working capital at the lowest possible cost and utilizing the capital cost-effectively.

Table of Contents. Working Capital Management Definition. Objectives of Working Capital Management. Importance of Effective Working Capital Management. Decisions in Working Capital Management. Working Capital Deciding Factors " Level and Mode of Financing. Working Capital Management Policies. Working Capital Management Strategies. Its authorized share capital is Rs. 50,000,000 and its paid up capital is Rs. 18,112,080. It is involved in Spinning, weaving and finishing of textiles. The Mahabir Jute Mills Limited's Annual General Meeting (AGM) was last held on 23 September 2019 and as per records from Ministry of Corporate Affairs (MCA), its balance sheet was last filed on 31 March 2019. The Mahabir Jute Mills Limited's Corporate Identification Number is (CIN) U17119UP1935PLC000676 and its registration number is 676. Its Email address is admin@mahabir.com and its registered address is SAHJANWAGORAKHPUR SAHJANWA UP 273209 IN , - , . Current status of The Mahabir Jute Mills Limited is - Active. Company Details. CIN. U17119UP1935PLC000676.

Company Name. "To study on working capital management" at The Gadag Co-operative Textile Mill Ltd. Hulkoti

OBJECTIVES OF THE STUDY: 1) To study the working capital management. 2) To know the sources of working capital. 3) To study the different components of working capital of the company. 4) To calculate the operating cycle of an organization. 5) To calculate the working capital of an organization.

From growing its own raw material (cotton, jute, silk and wool) to providing value added products to consumers (fabrics and garments), the textile industry covers a wide range of economic activities, including employment generation in both organized and unorganized sectors. Manmade fibers account for around 40 per cent share in a cotton dominated Indian textile industry.