

## A STUDY ON FINANCIAL RATIO ANALYSIS OF SRI VENKATESWARA CO-OPERATIVE SUGAR LTD., RENIGUNTA, CHITTOOR DISTRICT.

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**Abstract:** Sugarcane is an important commercial crop cultivated in about 120 countries in the world. Sugarcane is cultivated in an area of 42.40million hectares in the world. The total area under sugarcane cultivation is highest in Brazil (6.20 million hectares) followed by India (5.01million hectare). Brazil is the biggest producer of sugar accounting for 41.4 per cent of the world sugarcane production followed by India (17.7 per cent).The secondary data was collected fromthe sugar factory records in the study area for the year of 2009-10 to 2013-14. The performance of sugar industry was examined by the financial indicators. The results revealed that, ratios for period of five years were found to be positive and some years are shown negative performance.The financial leverage of the factory over the study period reveals that financial risk of the firm showed an increasing trend. An interest and principal repayment component was taken and analysis was made from 2009-10 to 2013-14. For a rupee of capital employed in fixed assets and current assets by the company, the sales revenue generated by the company was highly fluctuating.

**Keywords:** Sugar factory, Financial indicators, Ratio analysis

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