### गुरू घासीदास विश्वविद्यालय (क्रेन्नीय विश्वविद्यालय अधिनयम 2009 क्र. 25 के अंतर्गत स्वापित केन्नीय विश्वविद्यालय) कोनी, बिलासपुर - 495009 (छ.ग.)

# Guru Ghasidas Vishwavidyalaya (A Central University Established by the Central Universities Act 2009 No. 25 of 2009) Koni, Bilaspur – 495009 (C.G.)

Department	:	<b>Economics</b>
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Academic Year: 2022-23

Sr. No	Programme Code	Name of the Programme
01.	107	B.A. IVth Semester (Internship)

Placed
Deptt. of Economics
GURU GHASIDAS UNIVERSITY
BILASPUR (C.G.)

Hanisha

Signature and Seal of the Head

# Summer Training Report

#### Αt

## (SOUTH EASTERN COALFIELDS LIMITED)



Submitted for the

Partial fulfillment of the requirement for the award of Degree of Bachelors of Arts in Economics [ BA(hons)Economics ]

Topic: Financial Performance Analysis at SECL

Submitted By:

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2022-23



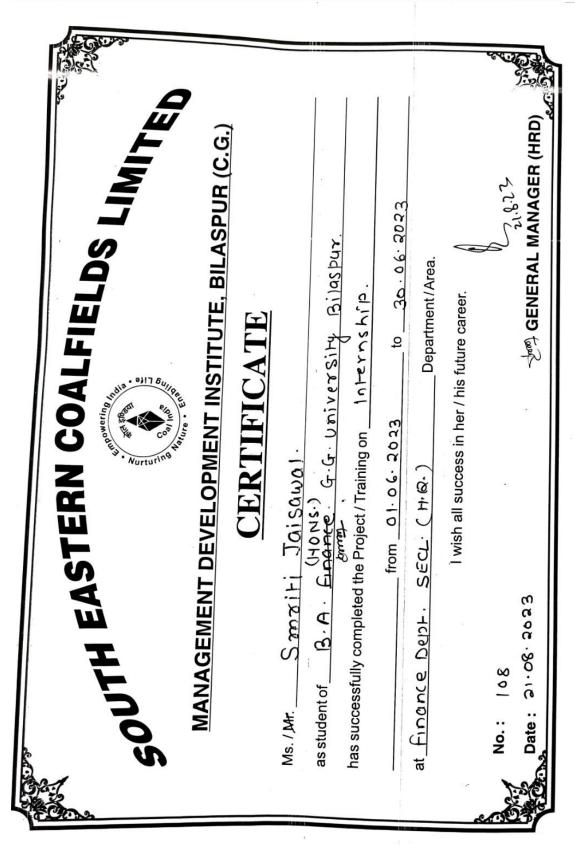
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#### **ABSTRACT**

Financial performance is a subjective measure of how well a firm can use assets from its primary mode of business and generate revenues. The term is also used as a general measure of a firm's overall financial health over a given period.

There are many stakeholders in a company, including trade creditors, bondholders, investors, employees, and management. Each group has an interest in tracking the financial performance of a company. The financial performance identifies how well a company generates revenues and manages its assets, liabilities, and the financial interests of its stakeholders and stockholders.

There are many ways to measure financial performance, but all measures should be taken in aggregate. Line items, such as revenue from operations, operating income, or cash flow from operations can be used, as well as total unit sales. Furthermore, the analyst or investor may wish to look deeper into financial statements and seek out margin growth rates or any declining debt. Six Sigma methods focus on this aspect.

In this report I tried to explain the financial performance of SECL with the help of Trend analysis, Ratio analysis and comparative and common size statement analysis.

The contents are broadly explained. I studied the various topic such as

- · Balance sheet
- · Income statement
- · Cash flow statement

The report makes an attempt to study the analysis of financial performance of SECL. The analysis mainly refers to the process of studying and assessing a company's financial statements-a collection of data and figures organized according to recognized accounting principles. The aim is to understand the company's business model, the profitability (or loss) of its operations, and how it's spending, investing, and generally using its money-summarizing the company by the numbers, so to speak.