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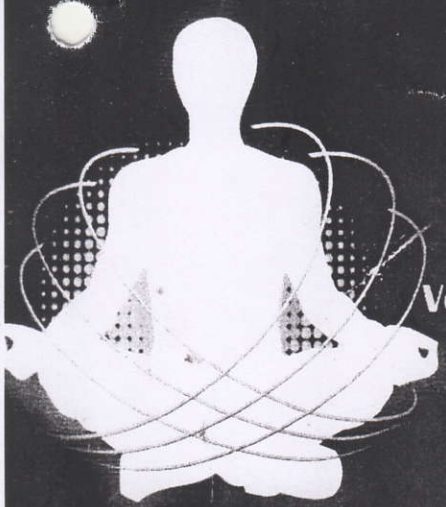

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TREND ANALYSIS OF INDUS LOGISTICSON THE BASE OF FIXED ASSETS

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Abstract

Trend analysis is a technique used in technical analysis that attempts to predict future stock price movements based on recently observed trend data. Trend analysis uses historical data, such as price movements and trade volume, to forecast the long-term direction of market sentiment. Trend analysis is an analysis of the trend of the company by comparing its financial statements to analyze the trend of market or analysis of the future on the basis of results of past performance and it's an attempt to make the best decisions on the basis of results of the analysis done. Fixed assets is the most important part of the business. Most of the financial investment of the business in its. i.e. researcher have research in the trend analysis in INDUS LOGISTICS based on fixed assets.

PAPER

Analysis of financial statements of a company for one year or for a short period would not truly reflect the nature of its operations. For this it is essential that the analysis should cover reasonably longer period. The analysis so made for quite a long period is termed a trend analysis. Trend analysis studies the percentage relationship that each item of the financial statement bears to the same item in the base year. Trend analysis can take the form of year-to-year comparison, though the use of index number, trend series and trend ratio. Trend analysis is a very useful analytical device for year wise computation of changes taken place.

A trend Analysis is an important tool of interpretative analysis of the financial position of a company. Trend analysis studies the percentage relationship that each item of the financial statement bears to the same item in the base year. Trend analysis can take the form of year-to-year comparison, though the use of index number, trend series and trend ratio. For the present research study, Index has been applied.

In order to calculate a series of index numbers, a base year has to be chosen. In the base year, all items are an index of 100. In choosing the base year one should keep in mind that a normal year, in which abnormal events have not taken place, is to be chosen, if there is no year which qualifies to be the base, for whatever reason, than an "Average Concept" can be employed. Index numbers of an item for different years are calculated with reference to the base year. If the value of the item in a year is less than that is the base year, the trend percent will be below 100 and if the amount is more than base amount, the trend percentage will be above 100.

"Trend analysis is useful only when relevant and related items are studied together. Thus, the results which are presented in a company have to be viewed to conjunction with the resources employed. For instance, sales trend has to be studied along with trade debtors, inventory and even fixed assets, because it would be unhealthy growth if a declined trend in sales is accompanied to be an upward trend in inventories and trade debts especially if financed by borrowed funds"[1].

Objective

The research study is undertaken with the following objectives:

1. To analyse the financial performance of the companies with the help of its Fixed Assets Trend in INDUS LOGISTICS.
2. To put forward suggestions in order to make financial performance better and the best of the Fixed trend Analysis in INDUS LOGISTICS

Hypothesis

In the present study, there are two hypotheses - Null hypothesis (H0) and Alternative hypothesis (H1) and they have been tested with the help of Chi-Square - test.

Ho: There is no significant different between actual Fixed Assets and computed Fixed Assets in the

INDUS LOGISTICS the under the study.

H1: There is significant different between actual Fixed Assets and computed Fixed Assets in the INDUS LOGISTICS the under the study.

Data Collection and Period of the Study:

the present research study is mainly based on secondary data, as for the present research study published annual reports and accounts are required. The necessary data and information for the present research study have been obtained from annual reports, relevant books, magazines, newspapers, official papers, websites and financial statements.

The financial performance appraisal study has been undertaken for a period of ten years from 2010–11 to 2019–20.

Trend Analysis in Fixed Assets

The trend analysis of Fixed Assets is a guide to follow the changes that are occurring in the business from period to period. With the help of analysis of sales, one can study about the development of a business concerned. Generally, it is suggested that for proper trend analysis, the trend should be studied at least over a period of Ten years or more Last Ten-year information are below table:

Trend Analysis of Fixed Assets in INDUS LOGISTICS

Year	Fixed Assets	Trend
2010-11	21.18	100.00
2011-12	41.86	197.64
2012-13	32.85	155.10
2013-14	26.51	125.17
2014-15	27.38	129.27
2015-16	26.83	126.68
2016-17	18.41	86.92
2017-18	19.85	93.72
2018-19	26.58	125.50
2019-20	34.63	163.50

As above table:

In Trend Analysis of Fixed Assets in INDUS LOGISTICS indicated the mixed trend during the study period 2010-11 to 2019-20. Year 2010-11 was the base year. It was the 100 and then after 2012-13 increased its 197.64 %, decline in 2012-13 its 155.10 %, decline in 2013-14 it's 125.17, incline in 2014-15 it's 129.27 %, decline in 2016-17 it's 86.92 %, incline in 2017-18 it's 93.72 %, incline in 2018-19 it's 125.50%, incline in 2019-20 it's 163.50. It was highest in 197.64 % in 2011-12 and lowest 86.92 % in 2016-17 during the study period 2010-11 to 2019-2020.

Test the hypotheses, the calculation value of the actual table is more than the actual value of Chi-square during the study period. So, H_0 is accepted. There is no significant different between actual Fixed Assets and computed Fixed Assets in the INDUS LOGISTICS the under the study.

Conclusion:

In Trend Analysis of Fixed Assets in INDUS LOGISTICSindicated the mixed trend during the study period 2010-11 to 2019-20. It was highest in 197.64 % in 2011-12 and lowest 86.92 % in 2016-17 during the study period 2010-11 to 2019-2020. Test the hypotheses, the calculation value of the actual table is more than the actual value of Chi-square during the study period. So, H_0 is accepted.

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