

Guna Fibres Money Management Case Analysis

13 pages | 3196 words

Problem Statement

The problem that the firm Guna Fibres is facing is that they lack sufficient cash flow from operations to meet their day-to-day financial obligations. Guna Fibres has become dependent on a revolving line of credit from the All-India Bank & Trust Company and due to increasing operating expenses and costs of good sold Guna Fibres is no longer able to remain solvent based on their current financial practices.

Situation Analysis

Guna Fibres is a textile manufacturing company located in India that is subject to seasonal swings in demand as well as an increasingly competitive environment. Guna Fibres has historically utilized a line of credit from All-India Bank & Trust to finance the purchases necessary to fulfill the spike in demand that occurs each summer. Historically, Guna Fibres would zero out the balance on this line of credit in October, per the banks policy. At the end of 2011, Guna Fibres found themselves running a balance on their line of credit beyond October and was subsequently denied any more credit until the firm could demonstrate solvency to pay the balance off. To examine their company's financial position Malik and Kumar created a financial forecast for the month-to-month operations of the company in an attempt to demonstrate to the bank that they firm could indeed pay off the loan.

Analysis of the monthly forecast based on the assumptions of Guna Fibres current operating practices revealed that Guna Fibres would not be able to pay off the line of credit by the end of the year and in fact would owe a balance of 3,858,000 Rupees to the bank by December 2012. Based on the information contained in Malik's forecast it is certain that the bank will not be willing to extend any more credit to Guna Fibres as currently there is no clear plan for the firm to pay its short term debit obligations.

Examining Guna Fibres financial statements and business practices yields some insights into possible sources of the firm's cash flow problems. First, by looking at Guna Fibres historical income statements one can clearly see several trends that are concerning. While gross sales have increased from 2010 to 2011, Guna Fibres has seen the firm's cost of goods sold out pace gross sales. Additionally, due to managerial decisions to increase quality control and expand relationships with other firms, operating expenses have increased as well. The end result for Guna Fibres is that despite their sales growth the firm experienced decreasing EBIT and decreasing new profit. At the time of this analysis Kumar and Malik have also been presented with several proposals that could possibly ameliorate the company's current financial woes by addressing policies that are currently creating financial strain on the company.

By taking closet look at Guna Fibres forecast several other concerning trends reveal themselves. Due to historically significant lag times in shipping product, Guna Fibres typically carries 60 days worth of inventory creating a storage problem in the company's warehouse as well as a balance sheet problem as a significant portion of the...

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jun 8 2020 this change document implements the modifications to ed 137c volume 1 radio necessary to address the observations of the voip interoperability event it is available on

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ed 137 4c eshop eurocae - Apr 15 2023

issued in march 2019 the scope of ed 137 is to define the rules for voip implementations to support atm communications and their interoperability ed 137 is composed of multiple

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this document supersedes ed 137 1b issued in january 2012 the present document proposes a profile standard for the use of sip to establish terminate and modify speech media sessions of

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mar 1 2019 this document supersedes ed 137 5b this version of the document represents the minimum specification
required to manufacturers and users to assure interoperability

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