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Analysis of Fixed Asset Management with Traditional Financial Statement

Deepa Damodaran
Assistant Professor, Department of Commerce, School of Commerce, Guru Nanak College (Autonomous), Chennai, Tamil Nadu, India.

R. Regin
Assistant Professor, Department of Computer Science and Engineering,
SRM Institute of Science and Technology, Ramapuram, India.

S. Suman Rajest
Professor, Dhaanish Ahmed College of Engineering, Chennai, Tamil Nadu, India.

Abstract: Fixed Assets Management is the conventional financial statement for a business. While these statements do a good job of detailing the company's financial activities, they do not reveal how the company's financial status has changed over time, which is a big downside. The book and actual realisable values of fixed assets are determined when they are acquired for usage in the company to generate sales. The present realisable value of fixed assets, however, becomes critical when a business unit is deemed no longer viable and must be liquidated. Closely related to the going concern notion is the cost principle of accounting, a fundamental accounting concept. This concept states that the initial cost to acquire a fixed asset is the starting point for all subsequent accounting treatment of the asset. While this definition does not mandate that fixed assets be reported at cost in all cases, it does state that cost will serve as the basis for all potential cost estimates. The book and actual realisable values of fixed assets are determined when they are acquired for usage in the company to generate sales. The current realisable value of fixed assets is critical, nevertheless, when a business unit has to be liquidated because it is no longer viable. There is a strong relationship between the going concern notion and the cost principle, two fundamental accounting concepts. This concept states that the initial cost to acquire a fixed asset is the starting point for all subsequent accounting treatment of the asset. While this definition does not mandate that fixed assets be reported at cost in all cases, it does state that cost will serve as the basis for all potential calculations. Despite the implication that cost would serve as the starting point for all calculations, this statement does not always imply that the fixed asset will always be seen at cost.

Keywords: Fixed assets management, Accounting concept, liquidity, Going-concern concept

Introduction

One way to look at the account is as a way to plan for cash to be available when needed. The management of funds via an organisation is what "money" refers to; it concerns the use of skills in handling, spending, and controlling funds. The term's money has been cryptically decoded by a number of experts. Aside from that, there are three main approaches to handling finances [10-15]. According to the primary approach, accounting is all about putting the resources a company needs on the right path. This approach restricts funding to studying monetary organisations and instruments that can purchase assets and to raising capital. The next technique establishes a connection between monetary units. The third approach considers monetary value as preoccupied with the growth and effective application of monetary resources [16-22].

An accurate assessment of the company's fixed assets is crucial for calculating its fair share of profit or loss and assessing its financial health. Permanent assets are planned to be utilised for an extended period. These resources lose value as they are used up, over time, or for other causes. A portion of depleted fixed resources is converted into currency; however, the charging process becomes worse [23-29]. The correct pay estimate relies on a valid degradation estimate, since depreciation determines a portion of the total creation cost. In order to analyse fixed asset management, pattern recognition and ratio analysis are employed [30-37].

An organization's fixed assets are crucial to its ability to achieve its objectives. Neither fluidity nor convertible nature applies to these immovable resources. Over an unknown period of time, the absolute proprietor's reserves and long-term liabilities are invested in fixed resources. Companies have realised the significance of fixed resources because they play such a pivotal role in every aspect of the company[38-45]. Therefore, it is critical to understand how the breakdown and proper utilisation of Fixed Assets affect the long-term sustainability of organisations, which in turn affects their liquidity, dissolvability, and benefit positions. The inert fixed resources cause a huge financial outlay and a nebulous coat partner. Companies should periodically evaluate the performance of their fixed resources by looking at how they have performed in the past, how they compare to similar companies, and how they compare to industry standards. Thus, the project's official name is Assessment of Fixed Assets Management [46-55].

Need For The Study

The need of properly supervising permanent resources is often disregarded by organisations. Because of the effort and time required to maintain inventory and track fixed resources, this aspect of the business is often neglected. The largest endeavours of most companies, however, are handled by resources such as land, buildings, transportation, and hardware assembly [56-61]. Poor fixed resource procedures can undermine the accuracy of financial reports, leading to re-announcing and negatively impacting the main concern, while excellent fixed resource management can motivate substantial duty reserve funds in devaluation derivations. The board's efforts to establish optimal standards for fixed resource management and the accuracy of predicted deterioration will yield dividends in the form of increased investment capital and output [62-69].

When reorganising goals, fixed resources play a crucial role. Despite the fact that every company has amazing resources, many of them aren't aware that they may be rebranded into more focused "changing lives." Between twenty-five and forty percent of a company's depreciable assets can be reallocated to shorter assessment lifetimes through a Fixed Asset Study [70-77]. Increases to the real money course through current assessment reserve funds are possible as a result of longer duty lifetimes converting into larger devaluation allowances. For a beneficial firm that has or is expected to pay Central and other state charges, a Fixed Asset Study is the ideal option. In order to assist you reduce costs and increase reserve funds, it is vital that you meticulously breakdown your organization's resources when you decide to proceed with a Fixed Asset Study. This will ensure powerful distinguishing proof and order. The experts will also verify the additional derivations are legal and fully documented, as is the case with any effective duty motivating force. Moving on with the inquiry, Fixed Asset Study must keep in mind the importance of having authentic material on hand for a competent examination in order to support the allowance [78-85].

Objectives Of The Study

A measure of the organization's capital use during the study period and an evaluation of the execution of fixed resources are the goals of the investigation. Deterioration and the method of devaluation are the foci of the inquiry, which aims to also ascertain the amount of money generated by long-term obligations and proprietor assets with respect to fixed resources. All sales of fixed resources are evaluated in the study. We need to know how much of a fixed resource payment will go toward paying off the proprietor's shop and long-term debts. After reviewing the exam, we return to the organisation with positive feedback.

Review Of Literature

Around the year 2000 B.C., Prof. Marshall brought up the fact that Greek temples and other holy sites were frequented by money changers. "Private Money Metallic Currencies, More or less perfectly, to a Common Unit of worth, and even to accept money on deposit at interest, and to lend it out at higher interest permitting meanwhile draughts to be drawn on them," he wrote on page one. Some people's debts to other people can be settled by putting their money into a bank, according to Sayers R.S.2 3 Steles's analysis of banks [1].

A bank, according to S.B. Gupta's definition, is an organisation that lends out the money it receives from the public through deposits made by check. Therefore, a bank is a type of financial institution that serves two primary purposes: Ideas, present practises, and guiding principles of asset management as well as those of other state transportation agencies were also part of the literature study. In order to help agencies manage their assets cost-effectively, a new field called asset management is emerging. This field aims to merge finance, planning, engineering, personnel, and information management [2].

The most general definition of asset management is "a systematic process of maintaining, upgrading, and operating assets, combining engineering principles with sound business practise and economic rationale, and providing tools to facilitate a more organised and flexible approach to making the decisions necessary to achieve the public's expectations." (Smith, 2018). The overarching goal of asset management is to maximise return on investment by enhancing decision-making procedures for distributing funds among an organization's assets. In order to accomplish this goal, asset management incorporates all the necessary procedures, resources, and information for efficient asset management [3].

Asset management is sometimes described as "a process of resource allocation and usage" because of this reason. Policy aims and objectives, performance metrics, programme development and delivery, system monitoring and performance outcomes, and planning and programming make up the necessary framework for this process to be carried out successfully. Issued by the Governmental Accounting Standards Board, Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments," marked yet another watershed moment in Asset Management's evolution. Many consider this declaration to be the most significant development in public sector accounting history since it laid the groundwork for a new form of financial reporting for state and local governments [4].

"Establishes procedures for governments to be more accountable to bond market analysts and underwriters, citizens, and other financial users," states GASB 34, with the goal of improving the usefulness of financial reporting for creditors, legislators, and investors. "The potential impact of GASB 34 extends beyond financial reporting statements and may influence how people, politicians, and others interested in public finance and infrastructure performance think about infrastructure," the report concluded. Financial reports prepared by government agencies must include a Management's Discussion and Analysis part in accordance with GAAP (GASB 34). This part provides a narrative summary of the agency's financial performance, both this year and compared to last [5].

Several more implementation challenges exist, and the accounting profession's reluctance to adopt the modified method over the straight-line depreciation methodology remains a significant one. When transportation agencies use Asset Management principles and methods, they can improve infrastructure management, meet the financial reporting requirements of Statement No. 34, and provide advantages to the public, employees, and agency managers [6]. An method to software development that aims to improve the quality of an enterprise's business processes is presented by ZoranNesic, NebojsaDenic, and JasminaVesicVasovic [7]. Software is the administration of an organization's fixed assets; it has a noticeable effect on the overall quality of the company being considered by the enterprise and shows real functionality. Important software steps and their methodological components are discussed in the study.

[8] Peninah, Jepkogei, and Tanui All types of businesses—formal and informal, big and small—make significant contributions to national economies through facilitating trade, creating jobs, and enhancing people's ability to make a living. Kenya has endeavoured to guarantee that enterprises become the engine of development through substantial support for entrepreneurship. As a result, these companies must care if they want to realise this vision. But figuring out what assets they have and how much they're worth is a problem for many Kenyan companies.

Consequently, the goal of the research was to identify asset management Rajesh Kumar Vasude [9] The assets that are utilised in the day-to-day running of a company are known as fixed assets. The earning capacity and worth of the firm are derived from these assets, which are also known as earning assets. Given the size and duration of the investment, careful management of fixed assets is essential. Consequently, it is critical for corporate management to examine the financing pattern and use of fixed assets. According to the research, the company's long-term funds were sufficient to cover the cost of all fixed assets as well as a portion of current assets, and the owner's funds were more than enough to cover the cost of fixed assets.

Research Methodology

The methodology, data, sampling strategy, analytical tools, and procedures used to achieve the study's goals are all detailed in this document. Instead of providing definitive proof, the study offered substantial insights into the issue or circumstance at hand by employing the exploratory research approach [86-93].

The study used a random sampling strategy, which means that the selection of samples is based solely on chance. In other words, every sample has an equal chance of being chosen. The predicted values are part of secondary data. Data analysis and interpretation through statistical testing were carried out in this study using Excel as the instrument [94-111]. While SPSS is dedicated to statistical analysis, Excel is more of a spreadsheet programme. While Excel can run statistical analyses as well, SPSS offers more features, including tools to manipulate data, and is more reliable overall. There is a lot of hand-holding involved with Excel, but the programme also gives users a lot of leeway to format cells whatever they like, insert formulae (which aren't data entries) into cells, and get basic statistics quickly and easily. When it comes to their respective fields, these statistical tools are second to none [112-119].

A financial technique known as trend analysis or horizontal analysis can be used to display and analyse an organization's data over time. It does this by focusing on the changes in the amounts of financial statement items, specifically in the particular line items within the revenue statement and the balance sheet. The trends can be better understood and evaluated with the help of this study [120-126]. It is common practise to choose the earliest available period to use as the base period, and then compare all subsequent periods to it. You can use the trend percentages—this year's total divided by the base year—to assess trends throughout multiple years [127-131].

The liquidity, operational efficiency, and profitability of a business can be quantitatively understood through ratio analysis, which involves reviewing financial statements like the income statement and balance sheet. Fundamental equity research relies on this method, which evaluates a company's financial statements line-by-line to learn about its solvency, operational efficiency, profitability, and liquidity. If you want to see how one company stacks up against another in the same industry or sector over time, ratio analysis is the way to go. If you want a more complete view of a company's financial health, you should use ratios in conjunction with other measurements [132-145].

Analysis And Interpretation

To compare financial data over time to a base year or period, we can use trend percentages, which are also called index numbers. To compute trend percentages, we need to select a base year or period. Assuming that the percentages shown on the financial statements represent the full weight of the amounts in the base year or period. Find the proportions using [146-151].

$$\frac{\text{Analysis year amount}}{\text{Base year amount}} * 100$$

Table 1: Growth Rate in Total Investment

Year	Investment	Trend percentage
2019	9886760	100
2020	8933928	90
2021	9450000	106
2022	10500000	111
2023	14000000	133

It is clear from looking at Table 1 that total investment is increasing at a steady clip throughout 2019, reaching a peak of 100%. This indicates that the investment rate is on the rise. There will be a net rise of 106% in 2021, though, so things are looking up [152-159]. Throughout the evaluation period, the average investment in total assets was Rs.945,000,000 (Figure 1).

Figure 1: Trend percentage for Total Investment

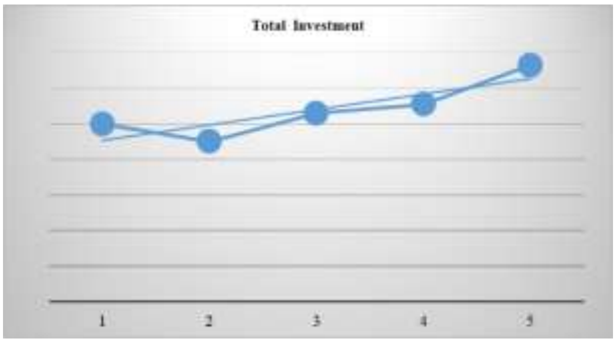


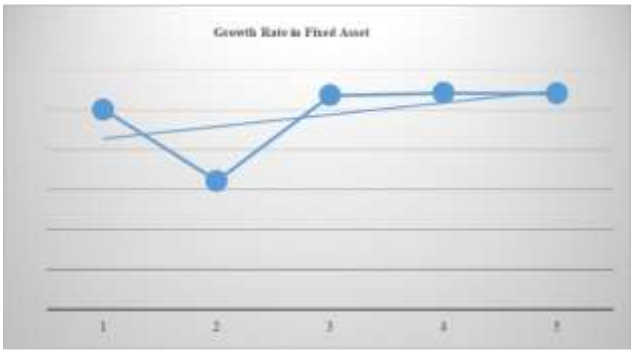
Table 2: Growth Rate in Fixed Assets

Year	Fixed Asset	Trend percentage
2019	660108673	100
2020	424406228	64
2021	454125545	107
2022	491749424	108
2023	531263991	109

Interpretation:

It is clear from looking at Table 2 that fixed asset growth is on the rise starting in 2021; this is supported by Table 3, which indicates that fixed asset value increased at a steady rate throughout 2019, reaching a record high of 100%. However, it's going up in 2021, with a total increase of 107%. (Figure 2).

Figure 2: shows the Trend percentage for Fixed Asset



Ratio Analysis: Net worth to Gross fixed asset percentage:

$$\text{Net worth to Gross fixed asset} = \frac{\text{Gross fixed asset}}{\text{Net worth}} * 100$$

Table 3: Ratio analysis of Net worth to Gross Fixed asset

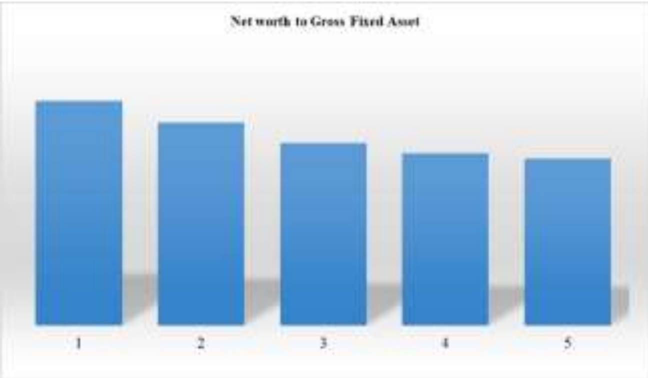
Year	Net worth	Gross Fixed Asset	Ratio (%)
2019	193806153	68210294	35.195
2020	242257691	77144222	31.843
2021	302530921	86594222	28.623
2022	360025140	97094222	26.968

2023	425682532	111094222	26.097

Interpretation:

From one year to the next, the ratio of gross fixed assets to net worth decreases. 2019 saw a ratio of 35.15% for gross fixed assets to net wealth. There was a decline in the use of net worth to acquire fixed assets in 2021 compared to 2019, as seen by the fixed assets to net worth ratio of 28.623%. (Figure 3).

Figure 3: Ratio analysis of Net worth to Gross fixed asset percentage



Fixed Asset to Long-term Liability:

Determined under, this ratio shows if the company has amassed sufficient long-term capital to cover its fixed asset needs (table 4).

$$\text{Fixed asset to Long term liability (\%)} = \frac{\text{Fixed Asset}}{\text{Capital Employed}} * 100$$

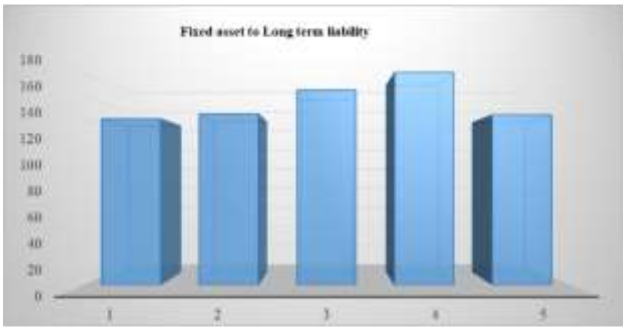
Table 4: Ration analysis on Fixed Asset to Long-term liability percentage

Year	Fixed Asset	Long term fund	Percentage (%)
2019	660108673	469854972	140.492
2020	424406228	293492749	144.6054
2021	454125545	278244614	165.0079
2022	491749424	273323571	179.9148
2023	532163991	369878300	143.8754

Interpretation:

The ratio of long-term liabilities to fixed assets changes every year. In 2019, the fixed assets to long-term liabilities ratio was 140.492 percent, and in 2021, it rose to 165 percent. In 2023, the percentage of fixed assets was recorded at 143.87554%. (Figure 4).

Figure 4: Ratio analysis on Fixed asset to Long-term liability



Fixed Asset to Current Liability:

This ratio is helpful for long-term erection since it measures the link between financed debt and fixed assets. Below is the formula for calculating the ratio.

$$\text{Fixed Asset to current liability} = \frac{\text{Fixed asset}}{\text{Current Liability}}$$

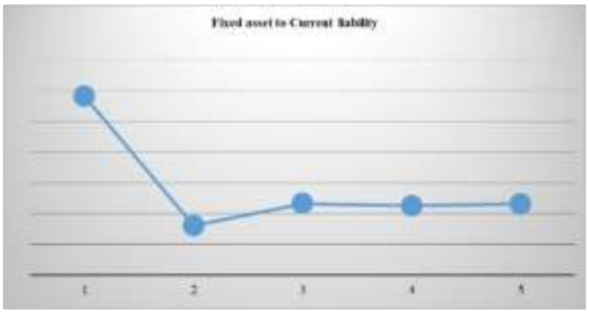
Table 5: Ratio analysis of fixed asset to current liability percentage

Year	Fixed Asset	Current Liability	Percentage
2019	660108673	113503604	5.815
2020	424406228	264132077	1.606
2021	454125545	195917525	2.317
2022	491749424	218875963	2.246
2023	532163991	230952577	2.304

Interpretation:

Throughout the evaluation period, the ratio's trend percentage varied. The present funds are being utilised in the fixed assets, which is a positive development, as shown in Table 5, which shows that the ratio was 5.815 in 2019 and is progressively changing to 2.317 in 2021. At 5.815, the maximum ratio was recorded. An extremely low ratio of 2.304 was noted (Figure 5).

Figure 5: Ratio analysis on Fixed asset to Current liability percentage



Total Investment Turnover Ratio

The net sales divided by the total investment or sales divided by the total investment is the formula for this ratio, which is based on the value of total assets. Overtrading of total assets is indicated by a high ratio, whereas idle capacity is revealed by a low ratio. Two times is the conventional ratio standard. The formula can be used to compute the total investment turnover ratio (Table 6).

Total turnover ratio = $\frac{\text{Sales}}{\text{Total investment}}$ *100

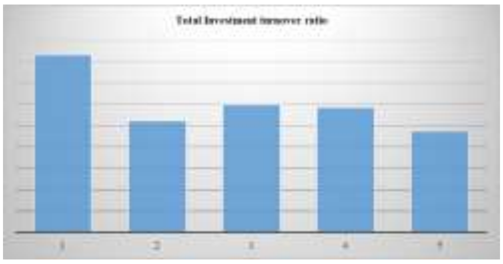
Table 6: Ratio analysis of total investment turnover ratio

Year	Investment	Sales	Percentage
2019	9886760	8224020	83.182
2020	8933928	4651794	52.068
2021	9450000	5643234	59.716
2022	10500000	6129325	58.374
2023	14000000	6627917	47.342

Interpretation:

There was a decline from 83.182 percent in 2019 to 59.716 percent in 2021. In 2019, the highest recorded ratio was 83.182. The lowest percentage was 47.342%. (Figure 6).

Figure 6: Ratio analysis on total investment turnover ratio



Fixed Asset Turnover ratio:

The ratio of a company's sales or cost of products sold to its capital assets is called the fixed assets turnover ratio (Table 7).

Fixed asset turnover ratio = $\frac{\text{Sales}}{\text{Total fixed asset}}$ *100

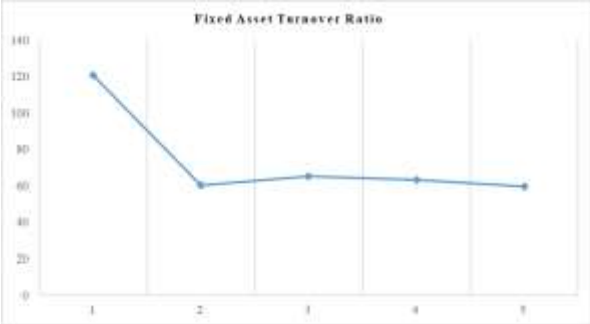
Table 7: Ratio analysis on Fixed asset turnover ratio

Year	Sales	Total fixed asset	Percentage
2019	82240203	68210294	120.568
2020	46517946	77144222	60.299
2021	56432345	86594222	65.168
2022	61293258	97094222	63.127
2023	66279175	111094222	59.6603

Interpretation:

During the review period, there were fluctuations in the fixed assets turnover ratio. There was a decline from 120 in 2019 to 65 in 2021 for the ratio. In 2019, the highest ratio recorded was 120%. (Figure 7).

Figure 7: Ratio analysis on Fixed asset turnover ratio



Fixed asset to Total Asset:

Fixed asset to total asset = $\dfrac{\text{Fixed Asset}}{\text{Total Asset}}$ * 100

Table 8: Ratio analysis of Fixed asset to Total fixed asset percentage

Year	Fixed Asset	Total fixed asset	Percentage
2019	66010867	68210294	97
2020	42440622	77144222	55
2021	45412554	86594222	52
2022	49174942	97094222	50
2023	53126399	111094222	47

Interpretation:

According to Table 8, the ratio of fixed assets to total assets changes over the evaluation period. The ratio came in at 97% in 2019, but dropped to 52% the following year (Figure 8).

Figure 8: Ratio analysis of Fixed asset to Total asset percentage

Return on Gross capital employed:

In order to determine capital employed, one must apply the capital employed and used concept to calculate the profit. The money that leaves the company must be more than what was put in (Table 9).

Return on Gross capital employed = $\dfrac{\text{Profit after tax}}{\text{Gross capital Employed}}$ * 100

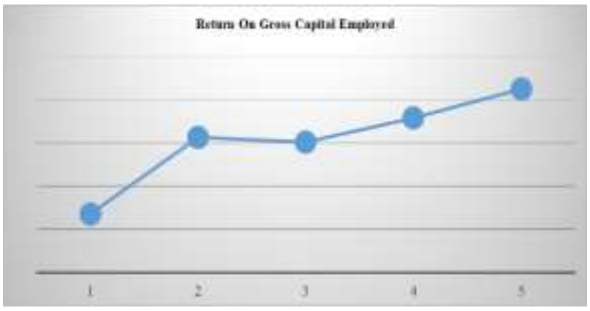
Table 9: Ratio analysis on return on gross capital employed

Year	Profit after tax	Gross Capital employed	Percentage
2019	1300134	19276841	6.74
2020	3359112	21489886	15.63
2021	3764116	24938558	15.09
2022	4284442	23949301	17.88
2023	5025621	23657372	21.24

Interpretation:

Throughout the evaluation period, there are fluctuations in the return on gross capital employed ratio. In 2019, it was 6.74%, and by 2021, it had risen to 15.09%. In the year 21,24, the ratio reached its peak. In 2019, the ratio reached its lowest point at 6.74. (Figure 9).

Figure 9: Ratio analysis on return on Gross capital employed



Return on fixed asset:

By comparing the amount invested in total assets with the profit after tax, this ratio can be used to determine if the assets are being used effectively. For the issue, a larger ratio is preferable. One way to determine the return on fixed assets is by using the formula (table 10).

$$\text{Return on Fixed asset} = \frac{\text{PAT}}{\text{Fixed Asset}} * 100$$

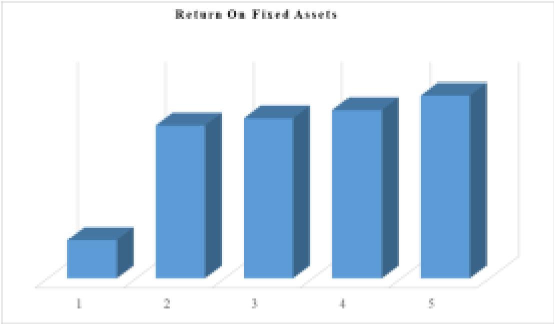
Table 10: Ratio analysis of return on fixed Assets

Year	PAT	Fixed Asset	Percentage
2019	130013444	660108673	1.96
2020	3359112	424406228	7.91
2021	37641167	454125545	8.28
2022	42844422	491749424	8.71
2023	50256218	531263991	9.45

Interpretation:

In 2019, there was an increase in the returns fixed assets ratio. After being recorded at 1.96 in 2020, the ratio jumped to 8.28 in 2021. By 2023, the ratio had risen to its peak, reaching 9.45. At 1.96 in 2019, it was the lowest recorded ratio (Figure 10).

Figure 10: Ratio analysis of return on fixed assets



Findings

Project preparation includes assessing the current financial situation as well as its fixed assets, management, capital budgeting methods, trends, and ratios. The following findings are taken from these analyses. Occasionally, the pace of total investment growth accelerates. Starting in 2021, there will be a noticeable uptick in the growth rate of fixed assets. The ratio of fixed assets to net worth has gone down to 26.097, which is a little lower than before. Regarding fixed assets as a percentage of long-term liabilities, the ratio varies from one year to the next.

Unless you look at 2019 and 2020, when it goes up, fixed assets as a proportion of current liabilities have been going down. The overall investment turnover ratio has dropped significantly from 83.182 to 47.342 over the years. From 120.568 to 59.6603, the asset turnover ratio has been noted to decline. A decline from 97% to 47% in the ratio of fixed assets to total assets is shown in the table above. Regarding the ratio of profit to gross capital employed, it has been rising year-over-year, going from 6.74 to 21.24. The ratio is rising at a steady rate because of the reasons given above. From 1.96 to 9.45, the profit-to-fixed-assets ratio has been steadily rising in the table above. When compared to fixed assets, the profit-to-fixed assets ratio looks good. Rather than relying just on the NPV approach, it would be more effective to use both the NPV and IRR methods simultaneously for managing fixed assets. We need to assess and evaluate a number of projects. The return on fixed assets ratio is low. Department of Finance (the manager should take remedial steps to improve the position). A better PAT ratio is required. In the years to come, the policies on capital budgeting should be put into action.

Conclusion

In order to ensure that fixed assets are managed effectively, it is recommended that the NPV technique, as well as the IRR method, be followed simultaneously, rather than just the NPV method. Should perform an analysis and measurement on a list of projects that are being evaluated. There is a significant deficit in the ratio of return on fixed assets. Department of Finance and Auditing (the manager should take remedial steps to improve the position). A better PAT ratio is required to be achieved. Over the next few years, the policies on capital budgeting ought to be put into effect.

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