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A Research Study on the Management of Cash in Newspaper Companies Around the World

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Abstract: One of the primary focuses of this study is on the cash management practises of newspaper companies. In order to determine the liquidity and profit performance of NCG, the major purpose of this study is to conduct an analysis of the cash management methods that are now operational at the company. For the purpose of this investigation, both descriptive and analytical approaches to research methodology are utilised. For the purpose of this investigation, various tools were utilised, including comparative statements, ratio analysis, and trend analysis. In order to have a better understanding of the practical consequences of the theoretical components, this study proved to be quite beneficial. It has been determined that the corporation had an enough cash position to meet the requirements of the contingencies. Despite the fact that it is continuing to improve, the company's profitability position is not adequate. The corporation ought to make a greater investment in assets that generate income and minimise the amount of capital that is utilised in order to satisfy the requirements for working capital.

Keywords: Cash Management, Newspaper Companies In Global (NCG), Profitability Position, Theoretical Aspects, Management Practices

1. Introduction

The ability to quickly and easily access cash is crucial to the smooth running of any firm. In addition to being the primary resource for maintaining a company's day-to-day operations, cash is also the end goal for every enterprise that offers goods or renders services [1-5]. No amount of money is too little or too much for the company to hold. Inadequate cash flow will impede the company's ability to manufacture, while surplus cash will sit idle and do nothing to boost profits. Consequently, keeping the cash situation strong is a key responsibility of the financial management [6-12].

A wide subfield of financial management, cash management encompasses all aspects of dealing with and making use of cash. Investments, cash flow, and market liquidity are all part of it. In order to run their operations and reach their goals, businesses of all sizes rely on financial resources [13-19]. It is true that money is the lifeblood of a business in this day and age because of how crucial it is. No business can achieve its goals without sufficient funding, which is why it has rightfully become a universal lubricant [20].

Because company developers sometimes have limited access to inexpensive credit and must handle substantial upfront costs while waiting for receivables, the ability to successfully manage cash is a crucial skill for all business developers [21-25]. With careful cash management, a business can cover both routine and unexpected costs, such as payroll. Improving a company's financial profitability is the ultimate goal of effective cash management, which includes preventing insolvency and, by extension, bankruptcy, decreasing days in account receivables, raising collection rates, choosing suitable short-term investment vehicles, and increasing days cash on hand [26-31].

A company's ability to manage its cash flow is a key component in meeting its ongoing financial obligations, such as paying staff. It makes sure the business has extra cash on hand for unforeseen expenses, such a larger-than-anticipated spike in material costs [32-39]. These methods also help the company avoid payment loss and increase financial and operational accountability by making sure everyone is paying what they should and that the money is going where it should. The company is more likely to have the money it needs when it needs it thanks to these tactics, which also affect cash flow [40-46].

Scope of The Study

In order to find ways that newspaper companies could enhance their cash management, this initiative plans to analyse it. On top of that, it was proposed that the business incorporate it into future initiatives to maximise the use of all its assets.

The objective of The Study

There are two main types of study goals: primary and secondary. The core objectives are the overarching goals of the study, while the secondary objectives serve as supplementary goals. Companies can't function day-to-day without cash, their most liquid asset. Although cash only accounts for a small fraction of a company's total assets (often between 1% and 3%), being able to effectively manage this asset class is critical to a company's financial health [47-55]. Its central role has earned it the moniker "lifeblood of the corporate operation."

A cash management cycle might serve as a representation of it. There needs to be a distribution of the funds generated by sales. Borrowing money to cover the shortfall and investing the surplus are both necessary. The goal of cash management is to complete this cycle as cheaply as possible. Its dual goals include control and liquidity. Since cash is both the most important and the least productive asset for a company, managing it effectively takes on greater significance than managing other current assets [56-61]. The fact that it goes toward satisfying the firm's debts makes it crucial. But money doesn't do anything. This does not include the production of tangible things for sale, unlike inventory or fixed assets. Thus, the goal of cash management is to keep the firm's cash situation under control so that it remains liquid enough and that any extra cash can be put to productive use [62-67].

Here are four areas of cash management that the company should work on: For each planning period, you should anticipate cash inflows and outflows to determine if you will have a surplus or deficit. To do this, a cash budget has to be made [68-73]. Proper management of the financial flow is essential. The best course of action would be to speed up the cash coming in while slowing down the cash going out as much as possible. Optimal cash level—The company needs to figure out how much cash it needs. Finding the sweet spot for cash on hand requires balancing the risks of having too much and too little on hand. Making a profit through investment-The extra cash on hand should be put to good use in order to generate a return. The company should select how to allocate its remaining capital among various short-term investment options, such deposits in banks, marketable securities, or inter-corporate loans [74-79].

The particulars of a company's cash management system are determined by its structure. The daily monitoring of cash inflows and outflows by the main office is a standard practise in highly centralised organisations. Since each department is accountable for its own operations, it may not be prudent or practical for the central office to closely monitor the incoming and outgoing funds of a decentralised firm [80-86].

Management of Funds Models: You can see when the company is projected to run low on cash and when it will have extra money by looking at its cash budget. In the event that a scarcity is anticipated, it is necessary to investigate potential solutions. Conversely, if a surplus is anticipated, the distribution of such surplus between liquid assets and cash must be settled. This problem of having different types of assets, such as cash and marketable securities, has been tackled by several cash management methods. Two of these models will be covered in this appendix [87-94]

Model by Baumol: William j. Baumol put out a model for calculating the magnitude of the cash conversion that makes use of the idea of economic order quantity (EOQ), which is popular in inventory management [95-101]. The goal of this type of study is to find a happy medium between the income lost when a company has cash on hand and the costs associated with turning marketable securities into cash (Fig.1).

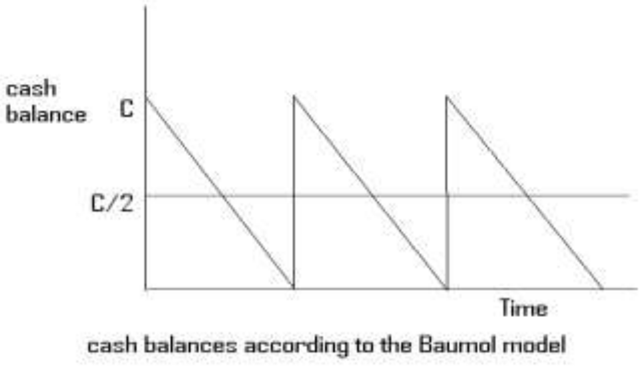

Figure 1: Cash balances according to the Baumol Model

Miller and Orr model

Miller and Orr take into account a random process that generates periodic changes in currency balances, building on the Boumol model. Contrary to the entirely deterministic assumptions made by the Boumol model, Miller and Orr postulate that the magnitude and direction of changes in cash balances during a specific period are wholly at random (Fig.2).

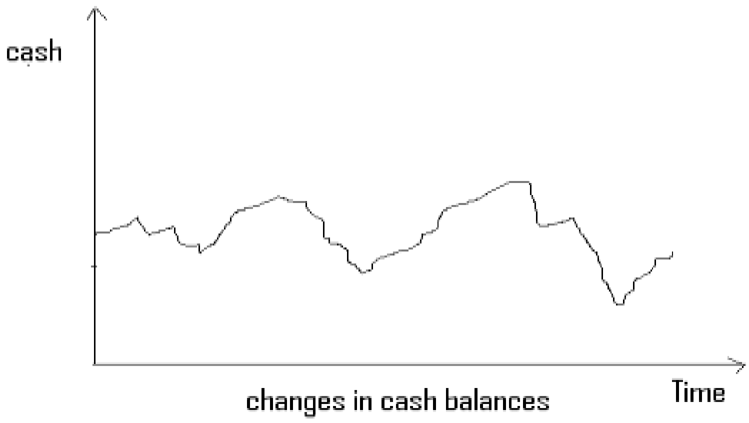

Figure 2: Change in cash balances

The model put forth by Miller and Orr permits changes to cash balances that go upwards up to a certain upper control limit (Fig.3).

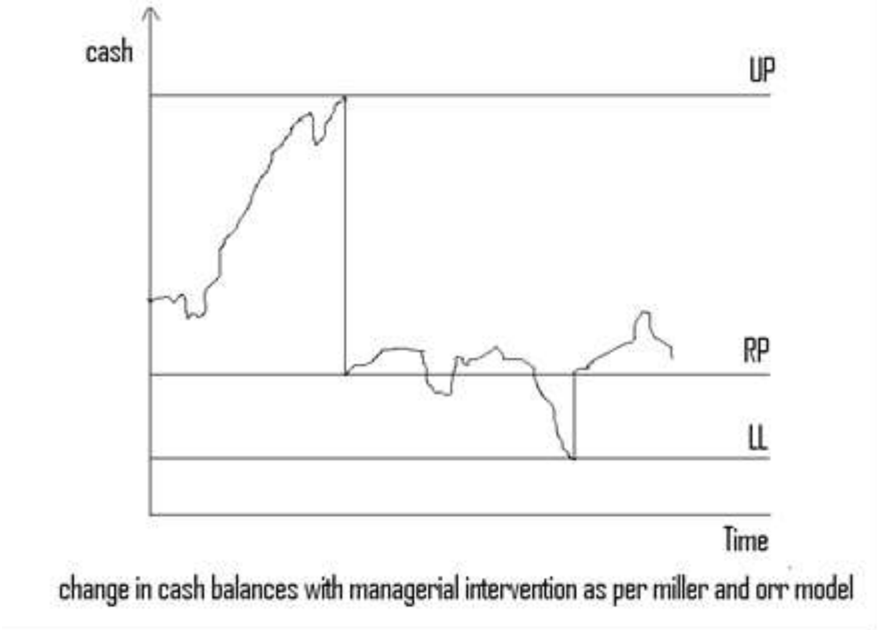

Figure 3: change in cash balances within cash balances with managerial intervention as per Miller and or model

The Tandon Committee recommended that the company should reduce its present asset stockpile and achieve extremely low levels of inventory and accounts receivable [102-111]. The committee went so far as to propose industry-specific maximums for raw materials, stock-in-process, and finished items that a company might legally hold. Inventory and receivables standards were used to describe these levels.

Review of Literature

Cash is both the input that keeps a business going and the output that the organisation hopes to achieve from selling its goods or services. No amount of money is too little or too much for the company to hold. The company's production processes will be impacted by a lack of cash, while a surplus of cash will sit idle and not add to the tint's profitability. Consequently, keeping a healthy cash position is a key responsibility of the financial management [112].

Coins, bills, and bank account balances are all considered cash on hand for the business. Cash can also include near-cash commodities like marketable securities or bank time deposits. The ability to quickly and easily turn assets into cash is the defining feature of near-cash assets. When a company has extra money floating about, it usually puts it into tradable securities. To a certain extent, the company benefits from this type of investment [113].

An organization's ability to run efficiently depends on its cash flow, which can be better anticipated, collected, disbursed, invested, and planned for through cash management. They elaborated by saying that a company's cash is its most valuable asset, but also its least productive, making good cash management critical. In order to avoid insolvency, a company needs sufficient liquid assets to pay all of its bills [114]. Everyone from creditors to employees to lenders want prompt payment, and the only acceptable form of payment is cash. Having said that, there are businesses that hoard an excessive quantity of cash on hand in case of unforeseen events. A company's growth and profitability are hindered when owners disregard these unused funds, even though they have the potential to create profits. A company's earnings can be boosted, even with a short-term investment. The owner may extend the profit-generating power of each dollar the business owns, fulfil the cash demands of the business effectively, and avoid keeping unnecessary big cash balances through proper cash management [115].

The nation resorted to mandatory imports due to the skyrocketing demand, especially for superior variety papers. The indigenous mills, however, were disadvantaged due to the reduction of import levies that followed economic reforms. The only way for them to stay afloat in the cutthroat struggle was to drastically reduce expenses [116].

According to their findings, debtors play a significant role in the composition of a company's current assets. They came about because the company's trade credit to clients expanded so quickly. This is why the Andhra Pradesh Paper Industry was the focus of the study, which sought to assess the efficiency of the debtor's management. The results showed that the sample mill's sales went up when they instituted a more lenient credit policy. Trade debtors'

size as a proportion of current assets has been trending downwards. But the time it took to recover payments from debtors grew with time. Slackness in the mill's collection efforts was shown by the expanding debtor's collection period [117].
Through optimum cash flow management within a risk-return framework, this study aspires to enhance corporate finance's capacity to execute in the face of severe liquidity constraints. Operations cycle, cash flow cycle, and marketable security portfolio design were the three models that formed the basis of this study. The results of this study show that financial managers at paper manufacturing companies need to rethink how they handle both expected and unexpected funding shortfalls [118]. The fundamental problems and difficulties facing the sector, as well as potential solutions, have been covered in their meeting. The authors have shown that environmental concerns and the size of operations are among the problems faced by the business [119].
In order to prepare for the future high demand for high-quality raw materials, the authors have determined that the Indian paper industry needed to make an effort to transform the accessible wastelands into wood banks. Cash flow to assets and square root data sales in receivables were the only two data points extracted from the study's 64 ratios. With an accuracy rate of eighty percent, these indicators were very significant in identifying the distress of the Singapore Paper Companies [120].
Finding out if and how much Indian paper businesses' capital structure choices could be explained by the main structure theories was the primary goal. Using data collected between 2001 and 2008, it ran multiple regression models to the specified industries [121]. The study found that size, agency cost, assets structure, and non-debt tax shield were the primary determinants influencing the capital structure of industries in India. At the 1% and 5% significance levels, these variables' coefficients were noteworthy.

Research Methodology

Methods from both descriptive and analytical research were used in this study. Describing the current state of the company's financial data is the primary goal of descriptive research. This report describes and analyses the company's cash status.
Secondary Data: The information gathered for the research was derived from other sources. In other words, the numbers are consulted with the financial manager after being culled from the company's financial records and yearly reports [122-127].
Time Spent Learning: Over the course of a decade, researchers (financial statements of NCG between 2007 and 2016).

Analysis and Interpretation

In order to study the cash management in Newspaper Companies, the following tools can be used. Most of these tools may come under financial statement analysis as the data sources for this study are based on financial statements from newspaper companies (Table 1).

Table 1: Loan Funds, Cash & Bank Balances March 2007-‘08

Particular	2007	2008	Absolute change	% change
1. SECURED LOANS				
a)cash credit from the bank	1466.94	0.00	-1466.94	-100
b)cash credit/loan from commercial banks	800.00	807.37	+7.37	+0.921
c) Short-term loans from SBT				
d)term loans from SBT	0.00	0.00	0.00	0.00
e)term loans from SBT	0.00	0.00	0.00	0.00
	849.61	595.07	-254.54	-29.96
TOTAL	**3116.55**	**1402.44**	**-1714.11**	**55.0002**
2. UNSECURED LOANS				
a) Short-term loans and advances from banks		0.00		
secured commercial banks	0.00		0.00	0.00
b)other term loan advances, housing financial institutions		0.00		
TOTAL	79.39	**0.00**	-79.39	-100
	79.39		**-79.39**	**-100**
TOTAL 1 & 2	**3195.94**	**1402.44**	**-1793.5**	**-56.12**

Interpretation

From 2007 to 2008, we can observe that cash credit from the bank was paid off completely among the secured loans. The term loans have also decreased by 29.96 %. The unsecured loans have also been paid back completely. Cash and bank balances increased from $.2711.69 to $.4773.14 lakhs (76.02 %). Loan funds decreased. Current liability has gone up, i.e., the company has postponed the payment of current liabilities (Table 2).

Table 2: Comparative Statement Of Loan Funds, Cash & Bank Balances Of NCG March 2008-'09

Particular	2008	2009	Absolute change	% change
1. SECURED LOANS				
a)cash credit from a bank	0.00	0.00	0.00	0.00
b)cash credit/loan from commercial banks	807.37	0.00	-807.37	-100
c) Short-term loans from SBT	0.00	0.00	0.00	0.00
d)term loans from SBT	0.00	0.00	0.00	0.00
e)term loans from SBT	595.07	252.71	-342.36	-57.53
f)term loan for EDP from Canara Bank	0.00	535.00	+535	+100
TOTAL	**1402.44**	**787.71**	**-614.73**	**- 43.83**
2. UNSECURED LOANS	0.00	0.00	0.00	0.00
a) Short-term loans and advances from banks secured commercial banks	0.00	0.00	0.00	0.00
b)other term loan advances, housing financial institutions				
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**
TOTAL 1 & 2	**1402.44**	**787.71**	**-614.73**	**- 43.83**

Interpretation

From 2008 to 2009, we can observe that cash credit/loans from commercial banks were paid off completely among the secured loans. The term loans have also decreased by 57.53%.In this period, there are no unsecured loans. Cash and bank balances increased from $.4773.14 to $.5610.37 lakhs (17.54%) (Table 3).

Table 3: Comparative Statement Of Loan Funds, Cash & Bank Balances Of NCG March 2009-'10

Particular	2009	2010	Absolute change	% change
1. SECURED LOANS				
a)cash credit from a bank	0.00	0.00	0.00	0.00
b)cash credit/loan from commercial banks: taken on a short-term basis				
HDFC Bank				
SBT	0.00	162.44	+162.44	+100
c) Short-term loans from SBT	0.00	2168.08	+2618.08	+100
d)term loans from SBT	0.00	0.00	0.00	0.00
e)term loans from SBT	0.00	0.00	0.00	0.00
f)term loan for EDP	252.71	0.00	-252.71	-100
SBT				
Indian Bank	0.00	200.00	+200	+100
Canara Bank	0.00	200.00	+200	+100
TOTAL	535.00	535.00	0.00	0.00
	787.71	**3265.52**	**+2477.81**	**+314.56**
2. UNSECURED LOANS	0.00	0.00	0.00	0.00
a) Short-term loans and advances from banks secured by commercial banks	0.00	0.00	0.00	0.00
b)other term loan advances, housing financial institutions	**0.00**	**0.00**	**0.00**	**0.00**
TOTAL				
TOTAL 1 & 2	**787.71**	**3265.52**	**+2477.81**	**+314.56**

Ratio Analysis

An expression of one number relative to another is called a ratio. It describes the quantitative or numerical connection between two similar variables. A comparison is made between the numerator and the denominator. The mathematical expression of the relationship between two numbers is what the ratio is alluding to. It is also possible to express it as a quotient or a percentage [128-135].

Financial statement ratio analysis is a useful tool for management decision-making, implementation, and control since it uses ratios to support the statements. A tool for assessing a company's financial well-being is ratio analysis. Not only may financial managers benefit from ratio analysis, but so can anyone else curious in the many uses for financial data [136-141]. Financial statements are the true foundation upon which ratio analysis rests. Different applications call for different types of ratios.

Current Ratio

The current ratio stands out among other liquidity ratios as the most popular one. One measure of liquidity is the current ratio, which compares short-term assets to short-term obligations (Table 4).

$$\textbf{Current Ratio} = \frac{\text{CurrentAssets}}{\text{CurrentLiabilities}}$$

Table 4: Current Ratio

Year	Current assets	Current liabilities	Current Ratio
2006-2007	15637	**3505**	**4.46**
2007-2008	16177	3488	4.64
2008-2009	21913	8618	2.54
2009-2010	14228	8419	1.68
2010-2011	15491	8545	2.19
2011-2012	15454	7031	2.19
2012-2013	18970	12781	1.48
2013-2014	17142	12461	1.38
2014-2015	17219	13705	1.26
2015-2016	17295	14949	1.16

From the above limits, the cash balance is calculated by comparing the actual budget with the limits provided by these banks. The actual availed credit limit is deducted from the sanctioned limit, and the balance of available limits is considered a cash balance at the beginning of the period (month). Projected income or receipt for the period is added, and projected expenses are deducted, giving the projected closing balance [142-149]. If the projected balance is insufficient, close monitoring is done to postpone the payment and some collections.

Findings

The comparative balance sheet, income statement, and profitability ratio (net profit and gross profit ratio) study indicates low profitability. The study of liquidity position using the current, quick, and absolute liquid ratios is low compared to the previous year. It also shows that the liquidity position of the company is good. The study reveals that the company should maintain current assets over current liabilities at the desired or satisfactory level. The company’s sales trend is not encouraging**.** Competition through imported newsprints at cheap prices is a huge threat to the company. The profitability position of the company, though increasing, is not satisfactory**.** The company should invest more in income-earning assets and reduce the capital employed to meet the working capital needs. The cash position of NCG is satisfactory.

The introduction of an efficient debtor collection system is essential. Charging of interest for delayed payments of receivables. Expansion of business to other areas of paper products since the demand for the newsprint is decreasing. The latest technology that can help produce newsprint competitively and in an imported category should be adopted. NCG’s current ratio is more than the ideal ratio, which means an excess amount is blocked up in the business without proper utilization. A higher current ratio is an indicator of poor planning. The finance management should take the necessary steps to reduce the current ratio. For smooth function, working capital must be at an optimum stage by increasing current assets by decreasing current liabilities. Management has to take action to maintain the ratio at the standard level. The company should try to utilize its assets to the optimum.

Conclusion

A study conducted at NCG gave me a practical touch on the company's cash management. This study was very useful in obtaining knowledge regarding the practical implications of the theoretical aspects. The company has sufficient cash balance to meet the contingencies. At the same time, to push sales, the company has to offer credit to the customer, which contributes to higher sundry Debts. It is also observed that the cash management section of the company is very efficient and responsible for all cash and bank transactions.

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