Sonargaon University

Internship Report
On
"Financial Performance Analysis of Shapla Foods Limited"

Submitted by:

Abinash Chandro Roy

ID: BBA2001019067

Semester: Fall-2023

Program: BBA (Major in Accounting)

Department of Business Administration

Sonargaon University (SU)

Submitted to:

Department of Business Administration

Faculty of Business

Sonargaon University (SU)

Dhaka-1215

Submitted for the partial fulfillment requirement of the degree ofBachelor of Business Administration

Date of Submission: 05 January, 2024

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Supervised by:

Mst. Marium Akter

Lecturer

Department of Business Administration

Faculty of Business

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Date of Submission: 05 January, 2024

Letter of Transmittal

January 05, 2024

To
Mst. Marium Akter
Lecturer
Department of Business Administration
Sonargaon University.

Subject: Submission of Internship Report on "Financial Performance Analysis of Shapla Foods Limited"

Dear Mam,

With best respect and honor, I would like to inform you that I have completed my internship report on "**Financial Performance Analysis of Shapla Foods Limited**". It is an immense pleasure for me to place the same before you.

I have tried my level best to prepare this report and to accumulate relevant and insightful information. It is a great experience for me to work on this topic. I have tried to make the report vivid and comprehensive within the scheduled time and limited resources.

I sincerely hope that this report will help you to evaluate me. I will be obliged to clarify any matter or to provide any further information regarding this report.

Thanking you for your kind supervision.Sincerely yours,

Abinash Chandro Roy
ID: BBA2001019067
Semester: Fall-2023

Program: BBA (Major in Accounting)
Department of Business Administration

Sonargaon University (SU)

Letter of Acceptance

This is to certify that **Abinash Chandro Roy** bearing ID No BBA2001019067, student of BBA Program, Sonargaon University, has completed the internship report under my supervision. He has worked with Shapla Foods Limited as a Assistant Manager (Accounts) and completed the report entitled **"Financial Performance Analysis of Shapla Foods Limited"** as a partial requirement for obtaining BBA Degree. He has completed the report by himself. He has been permitted to submit the report.

Abinash Chandro Roy bears a strong moral character and a very pleasing responsibility. It has indeed been a great pleasure working with him. I wish him all success in life.

Mst. Marium Akter
Lecturer

Department of Business Administration

Faculty of Business

Sonargaon University (SU)

Student's Declaration

I am **Abinash Chandro Roy,** a student of BBA Program, Department of Business Administration, Sonargaon University, hereby declare that the internship report titled **"Financial Performance Analysis of Shapla Foods Limited"** has been prepared after the completion of my internship at Shapla Foods Limited under the intensive supervision and guidance of **Mst. Marium Akter**, Lecturer, Department of Business Administration, Sonargaon University and **Jahangir Hossain**, General Manager (Finance & Accounts) and In-Charge of Factory, Shapla Foods Limited.

I also declare that this report is an original work and no part of this report has been copied from elsewhere. In addition, I would also like to mention that this report has not been published or submitted for being published or submitted for awarding any degree, diploma or recognition.

Abinash Chandro Roy
ID: BBA2001019067
Semester: Fall-2023

Program: BBA (Major in Accounting)
Department of Business Administration

Sonargaon University (SU)

Acknowledgement

First of all, I would like to express my deep gratitude to the almighty God for fruitfully preparing this internship report. It was a great pleasure to prepare an internship report on the various aspects of food activities focusing **Financial Performance Analysis by the Shapla Foods Limited.**

I would like to thank and convey my gratitude to honorable supervisor, **Mst. Marium Akter**, Lecturer, Department of Business Administration, Sonargaon University, for letting me to prepare this report. I would also like to express my sincere appreciation to her for her wholehearted support and guidance.

I am also very grateful to the honorable Chairman Md. Atiqur Rahman Talukder, General manager (Finance & Accounts) Md. Jahangir Hossain, Deputy Manager (Accounts) for their priceless advice and kind effort, which help me a lot to collect information and data about "Financial Performance Analysis of Shapla Foods Limited." Their valuable cooperation is the undeniable part of this internship report. I would like to give thanks to them. Also shower of thanks to those entire respondents who responded each and every time in collecting necessary data.

Executive Summary

Shapla Foods Limited is the most popular food industries in Bangladesh with an objective of ensuring the pure food products. The main objective of this report is to analyze and focus on the "Financial Performance Analysis of Shapla Foods Limited"

In Chapter One, I describe about my internship project because it is the introductory part of my report. In this part, I explain the reason why I have undertaken the project and what results I would expect from my study. I discuss about the importance of my study and from which sources I collected the data.

In Chapter Two, I try to review the literature about Financial Performance Analysis of various food industry

In Chapter Three, I try to give an idea about Shapla Foods Limited, its historical background, nature of business because it the Organizational part of my report. I discuss about the mission, vision, values of Shapla Foods Limited.

In Chapter Four, I try to give a clear idea about Financial Performance Analysis in details. I discuss about the total Financial Analysis system.

In Chapter Five, I use trend analysis, ratio analysis to describe the Financial Performance Analysis of Shapla Foods Limited. Here, all sorts of analysis have been executed, in order to analyze how efficient, liquid, secure and desirable the bank is in terms of its finance.

At the end of the report, I include some Findings and Recommendation, I provide findings and conclusion on overall financial performance of Shapla Foods Limited and evaluating performance of my study.

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Acronyms and Elaboration

Acronyms	Elaboration
BDT	Bangladesh Taka
CAR	Capital Adequacy Ratio
FRC	Financial Reporting Council
OP	Operating profit
PAT	Profit After Tax
TA	Total Asset
TL	Total Liabilities
SE	Shareowner Equity
ITOR	Inventory Turn Over Ratio
TTAR	Total Turnover Asset Ratio
GPM	Gross Profit Margine
PLS	Profit and Loss Sharing
ROA	Return On Asset
ROE	Return On Equity
ICAB	The Institute of Chartered Accountants of Bangladesh