

BONAFIDE CERTIFICATE

Certified that this project report on **KARRI NANI** is the Bonafide work of who carried out the project work under my supervision.

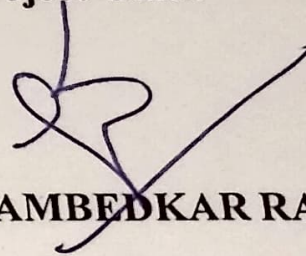
The work of the project is a partial fulfillment of the requirement for the Degree in Commerce affiliated to Andhra University during the Academic Year **2020-2021**.

This is original work to the best of my knowledge.

HOD COMMERCE

r. A. PRABHAKAR

Project Guide



Dr. S. AMBEDKAR RA

TERNAL EXAMINER

EXTERNAL EXAMI

DECLARATION

I, here by, that study entitled **CONSOLIDATED FINANCIAL STATEMENTS** is an original research work done by me and submitted to Mrs.A.V.N.College, Visakhapatnam, for the fulfillment of the 6th semester Examination.

I also declare that this or any part of it has not been submitted to any other University for the award of any degree.

tion: Visakhapatnam

e:

KARRI NANI

118130803056

CONCLUSION:

~~BSP~~ ~~BSP~~

Growing a company often involves buying out the competition to acquire their customers and expanding business through adding new products, services and technology. These additions to a company's offering line usually means purchasing smaller companies that service particular niches through their own product lines or technologies. The subsidiary companies normally continue to operate as separate companies under the control of the parent company but according to accounting rules each must maintain separate accounting records. These separate accounting records are then consolidated with the parent company's accounting records to produce the consolidated finances. BSP

It would be difficult for an investor or financial analyst to gather together all the accounting reports of a parent company and its many subsidiaries in order to get an idea of the financial health of the total enterprise, so parent companies are now required to reveal their finances on a consolidated basis. Occasionally the parent will make a separate report of its own finances, but that cannot stand alone and must be accompanied by the consolidated report.

Consolidated financial statements do not always give a more accurate picture of the financial health of an enterprise because individual accounting reports from the subsidiaries do not show anywhere but in the notes section of the consolidated financial statements. It makes it possible to hide problems in the subsidiary reports, and how Enron managed to hide the losses and liabilities some of the hidden projects generated. It just buried them in obscure sub-sections created for the purpose of hiding certain financial problems.

A STUDY ON MOBILE BANKING

Report submitted in partial fulfillment for the award of
Commerce (B.COM) 5th semester end examination December

SUBMITTED BY
PILLA SAILAJA
H.NO.119O30803116

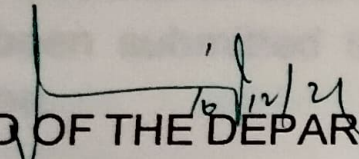
UNDER THE GUIDANCE OF
SMT. K.INDIRA
LECTURER IN COMMERCE
DEPARTMENT OF COMMERCE
MRS. A.V.N COLLEGE



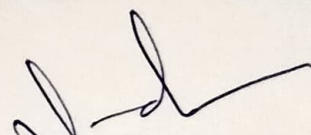
DEPARTMENT OF COMMERCE
MRS. A.V.N COLLEGE, VISAKHAPATNAM
DECEMBER- 2021

BONAFIDE CERTIFICATE

Certified that this **A STUDY ON MOBILE BANKING** is a bonafide work of **PILLA SAILAJA** who carried out the project work under my suspension.


HEAD OF THE DEPARTMENT

RASANNA KUMAR
Commerce Department
A.V.N COLLEGE


PROJECT GUIDE

SMT.K.INDIRA
Commerce Department
Mrs.A.V.N COLLEGE

NAL

EXTERNAL

DECLARATION

I hereby declare that study entitled **A STUDY ON MOBILE BANKING** is an original research work done by me and submitted to Mrs.AVN College, Visakhapatnam, for the fulfillment of 5th semester end examination. I also declare, that this or any part of it has not been submitted to any other university for the award of an award.

: Visakhapatnam

: 18/12/2021

P. Sailaja
PILLA SAILAJA

CONCLUSION

I have tried to give my best to the project. I have incorporated the entire relevant 'MOBILE BANKING' principles which could be associated with my topic 'MOBILE BANKING' on Process.

I express my gratitude to Respected Mr.P.V.A. Naidu who have dealt with this project very conscientiously and sincerely. I hope to keep doing such interesting projects in the future.