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## Profitability Analysis Of Bharath Sanchar Nigam Limited (Bsnl)

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### ABSTRACT

Telecommunication is the assisted transmission over a distance for the purpose of communication. It typically involves the use of electronic devices such as the telephone, television, radio or computer. There are many new developments in the telecom sector including the entrance of 3G technology that the Indian market is witnessing at present. This study is based on secondary data obtained from the Annual Reports containing the Balance sheet and Profit and Loss Account. It is collected and compiled from "PROWESS" database of Centre for Monitoring Indian Economy (CMIE) which is reliable and empowered corporate data base. In addition to this supportive data is collected from various books, journals, libraries and news papers. To find out the profitability of Bharath Sanchar Nigam Limited, the Ratio analysis is used. Statistical tools such as mean, standard deviation, co-efficient of variation and correlation analysis are also employed. The present business world is becoming more complex because of its dynamic future. Telecom industry plays a vital role in the overall development of a country. In that case, the management should be more active and efficient in order to overcome the obstacles, which requires effective financial management in order to pinpoint the problems and adopt necessary and relevant steps for the smooth functioning of the BSNL.

**Keywords : BSNL, Development, Economy, Profitability, Telecommunication**

### INTRODUCTION

The telecom industry in India has experienced exponential growth over the past few years and has been an important contributor to economic growth; however the cut-throat competition and intense tariff have had the negative impact on the revenue of players. Despite the challenges, the Indian telecom industry will thrive because of the immense potential in term of new users. India is one of the most-attractive telecom markets because it is still one of the lowest penetrated markets. The government is keen on developing rural telecom infrastructure and is also set to roll out next generation or 3G services in the country. Operators are an expansion mode and are investing heavily on telephone infrastructure. The foreign telephone companies are acquiring considerable stake in Indian companies. Burgeoning middle class and increasing spending power, the government's thrust on increasing rural telecom coverage; favorable investment climate and positive reforms will ensure that Indian's high potential is indeed realized.

### OBJECTIVE OF THE STUDY

The main objective of the study is to analyze the profitability of the BSNL.

### SCOPE OF THE STUDY

The study aims to make analysis of financial performance of the BSNL, INDIA. The financial facts of the BSNL are evaluated in terms of profitability. The scope of the finance performance is very wide and the study based on only accounting information.

### METHODOLOGY

The present study is fully based on secondary data and attempts to analyses the profitability position of the BSNL

### SOURCES OF THE DATA

The required data are collected from the compilation made by the centre for monitoring Indian economy for the period of 2001-2002 to 2010-2011. Prowess database of CMIE is the most reliable and compound corporate database. The journals, magazines and websites are also used for the sources of data collection.

### PERIOD OF THE STUDY

The present study focuses for the period of 10 years starting from 2001-2002 to 2010-2011.

### STATISTICAL TOOLS

The following statistical tools are applied

- Mean
- Standard Deviation
- Co-efficient of Variation
- Correlation Analysis

### LIMITATIONS OF THE STUDY

- The present study is largely based on ratio analysis which has its own limitation.
- The study is restricted to the period of 10 years.
- The profitability method is used only in the study.

### REVIEW OF LITERATURE

Bhatia (1983), made a review on different studies relating to the profitability performance of public enterprises. He concluded that the common malady for deteriorating performance of public enterprises is the lack of commitment and lack of accountability of management at all levels.

Mishra (1988) analyzed the performance evaluation of public enterprises in India. He concluded that the performance of public enterprises was due to certain internal factors such as lack of accountability and wrong financing decision

National Telecom Policy (1999), projected a target of 75 million telephone lines by the year 2005 and 175 million telephone lines by 2010 has been set. Indian Telecom sector has already achieved 100 million lines. With over 100 million telephone connections and an annual turnover of Rs. 61,000 crores, our present teledensity is around 9.1per cent. The growth of Indian telecom network has been over 30 per cent consistently during last 5 years.

Das (2000), in his paper described the Liberalization of the Indian Telecommunications services which started in mid-nine-

ties with no change in the existing public monopoly structure, entirely controlled by Department of Telecommunications (DoT). In order to evaluate any proposed industry structure, it is essential to analyze the production technology of DoT so as to determine the rationale of liberalization and sustainability of competition. The study finds that although DoT displays high allocation inefficiency, it is still a natural monopoly with very high degree of sub-additivity of cost of production. This study implies that the choice of any reform policy should consider the trade-off between the loss of scale and scope economies and cost saving from the reduction in inefficiency of the incumbent monopoly in the event of competition.

Vrmani (2000), estimates the contribution of telecommunication (or telecom) services to aggregate economic growth in India. Estimated contribution is distinguished between public and private sectors to highlight the impact of telecom privatization on economic growth. Knowledge of policy determinants of demand of telecom services is shown to be essential to enhance growth contribution of telecom services. Using a recent sample survey data from Karnataka State in South India, price and income determinants of demand for telecom services are estimated by capacity of telephone exchanges. Estimation results offer evidence for significant negative own price elasticity and positive income elasticity of demand for telecom services.

**FINANCIAL PERFORMANCE OF BSNL**

Profitability ratios are employed by management in order to assess how efficiently they carry on business operations.

The profitability can be measured with the help of the given ratios.

- Net Profit Ratio (NPR)
- Return on Assets Ratio (ROA)
- Return on Equity (ROE)
- Earnings Per Share (EPS)
- Cash Profit Ratio

**TABLE-1  
PROFITABILITY RATIO OF BHARATH SANCHAR NIGAM LIMITED Value in percentage**

YEAR	NPR	ROA	ROE	EPS	CPR
2001-2002	25.94	5.44	126.24	12.62	61.90
2002-2003	5.69	1.26	28.88	2.88	43.34
2003-2004	18.93	5.23	119.53	11.95	50.19
2004-2005	29.58	8.91	190.17	19	57.54
2005-2006	23.67	7.83	165.29	16.52	48.51
2006-2007	21.56	6.83	142.62	14.26	46.68
2007-2008	9.19	2.63	46.69	4.66	38.82
2008-2009	1.90	.50	11.50	1.15	30.13
2009-2010	-6.51	-1.60	-36.45	-3.65	26.39
2010-2011	-23.54	-5.58	-127.69	-12.76	12.37
<b>Mean</b>	<b>10.64</b>	<b>3.15</b>	<b>66.72</b>	<b>6.66</b>	<b>41.59</b>
<b>SD</b>	<b>16.72</b>	<b>4.57</b>	<b>100.21</b>	<b>10.02</b>	<b>15.06</b>
<b>CV</b>	<b>2.13</b>	<b>2.33</b>	<b>2.31</b>	<b>2.31</b>	<b>.36</b>

Compiled and Calculated from the CMIE database

The table-1 reveals the Profitability Ratio of BSNL from 2001-2002 to 2010 -2011. The Net Profit Ratio shows a variation from 25.94 percentage in 2001-2002 to -23.54 percentage in 2010-2011. The higher the ratio is the better profitability of the firm. The increasing ratio during the year 2004-2005 im-

plies the higher sales achieved with low cost. The company has a mean value of 10.64, standard deviation of 16.72 and co-efficient of variation of 2.13.

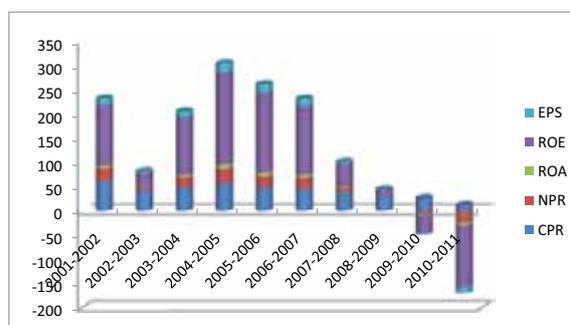
The ROA shows a fluctuation trends the highest ratio of 7.83 percentage was observed in the year 2005-2006 and the lowest value of -5.58 percentage was observed in the year 2010-2011. It implies that the company was not utilizing the assets in a more efficient manner. The increasing ratio reveals the more effective utilization of assets. The Company has a mean value of 30.15, standard deviation of 4.57 and co-efficient of variation of 2.33.

The ROE implies how well the firm has used the resources of owners. During the year from 2008-2009 to 2010-2011 of the study period indicates that the company has not utilized the resources of the owners properly and the values are come under negatives point in last two year i.e. -36.45 percentage and -127.68 percentage. The higher the ratio explains the efficient utilization of owner's fund. The company has a mean value of 66.72, standard deviation of 100.21 and co-efficient of variation of 2.31.

The Earning per Share registered fluctuating trends during the study periods. The table also reveals that the value of -12.76 percentage during the year 2010-2011 and 16.52 percentage during the year 2005-2006. It explains that the company has improved their capacity to pay the dividends to the equity shareholders. It has a mean value of 6.66, standard deviation of 10.02 and co-efficient of variation of 2.31.

The Cash Profit Ratio shows the fluctuating trends throughout the study period, it has the value of 12.37 percentage in the year 2010-2011 and 61.90 percentage in the year 2001-2002. These ratio measures the relationship between cash generated from operations and the net sales. It has a mean value of 41.59, standard deviation of 15.06 and co-efficient of variation of .36.

**CHART- I  
PROFITABILITY RATIO OF BSNL**



**TABLE – 2  
CORRELATION ANALYSIS OF BSNL**

Particular	CPR	NPR	ROA	ROE	EPS
CPR	1				
NPR	.964	1			
ROA	.909	.983	1		
ROE	.926	.989	.998	1	
EPS	.926	.989	.998	1.000	1

\*\* Correlation is significant at the 0.01 level (2-tailed).

The table-2 reveals that the highest positive correlation of 1.000 was observed between return on equity and earning per share at 1 percentage level of significance. Lowest positive correlation of .909 was found at 1 percentage level of significance. The highest positive correlation implies that when there is an increase in return on equity and there will also an increase in return on assets.

#### SUGGESTIONS

- The BSNL telecom company should provide good and more attractive valuable offers to their customers.
- The BSNL dealership should be liberalized in order to increase the number of dealers.
- The low price BSNL recharge coupons should be made available in the market for the convenience of the customers and also to increase the sales/profit level.

- The BSNL should provide good economic schemes for attracting the new customers and to retain the existing customers.

#### CONCLUSION

The present business world is becoming more complex because of its dynamic future. In that case, the management should be more active and efficient in order to overcome the obstacles, which requires effective financial management in order to pinpoint the problems and adopt necessary and relevant steps for the smooth running of the organization. Telecom industry plays a vital role in the overall development of a country. It is concluded from the study that the companies have to concentrate more on its profit position. Based on my studies the profitability ratios shows fluctuating trends expect last two years and the last two years ratios shows negative values expect cash profit ratio.

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