



**LIQUIDITY AND PROFITABILITY ANALYSIS OF BHARAT HEAVY  
ELECTRICAL LIMITED- A CASE STUDY**

**Dr. K. VENKATACHALAM**

*Assistant Professor*

*Department of Commerce*

*PGP College of Arts and Science, Namakkal (Tamilnadu), India.*

**Mr. A. KARUPAIAH**

*M.PHIL Research Scholar in Commerce*

*PGP College of Arts and Science, Namakkal, (Tamilnadu), India.*

**ABSTRACT**

*Liquidity and Profitability management is of crucial importance in financial management decision. The most favorable fiscal performance could be achieved by a company that can trade off between profitability and liquidity performance indicators. The purpose of this study is to find out the liquidity and profitability position of and know the significance of them. In this connection researcher is interested in analyzing liquidity and profitability of one of the maharathna company Bharat Heavy Electrical Limited. It is concluded that managers can increase profitability and maintain liquidity by putting in place improve their current ratio, maintain adequate amount of liquid assets, control the cost of goods sold and operating expenses and strengthen their financial position.*

**Key Words: Indicators, Liquidity, Profitability, Significance, Strengthen.**