

INTERNSHIP REPORT

ON
FINANCIAL POSITION & MARKETING STRATEGY ANALYSIS OF
PATHSALA SOUTH ASIAN MEDIA INSTITUTE



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Letter of Transmittal

31th August, 2015

MahamudulHaque

Associate Professor

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Subject: Submission of internship report on “Financial Position & Marketing Strategy analysis of Pathshala South Asian Media Institute.”

Dear Sir,

With great pleasure to submit you my internship report titled “Financial Position & Marketing Strategy analysis of Pathshala South Asian Media Institute.” I was apporioned to Finance department work of Pathshala South Asian Media Institute (PSAMI). I have tried my level best to fulfill all my requirements of internship and tried to follow yours instructions in the time of preparing this report. This gave me the opportunity to use my theoretical knowledge in the practical field, which will help me in my upcoming career. The report contains a detailed study on Financial performance and marketing Activities of PSAMI and a look at how this department workings in the practical world.

I also want to thank you for your coordination and supervision to guide for preparing the internship report and I will be very thankful if you could kindly provide me with your valuable feedback on this study of mine.

Yours Sincerely,

Farzana Bashir Juthi

ID: 13164052

ACKNOWLEDGEMENT

It is my great honor to express my gratefulness to our creator Allah for such great opportunity to be in touch with **PSAMI** in my internship days. My assigned topic is “**Financial Position & Marketing Strategy analysis of Pathsala South Asian Media Institute**”. In preparing the suggested report I get great support and guidance from the persons of Pathsala South Asian Media Institute.

I express my heart full thanks to my supervisor in PSAMI is **Syed Raunaq Murad** under whose supervision I have learn a lot of things about a Finance & Strategic related activities. He also helps me in directing my survey among the employees of PSAMI and also in preparing my reports.

I also want to thank my teacher and supervisor **Mahamudul Haque** for helping me & assisting to make my report most eye-catching. Without his help and support it will be very tough for me to prepare the report.

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Executive Summary

This Report is prepared as per requirement of the internship phases of MBA program; BRAC University. The study is based on the problem statement, “**Financial Position & Marketing Strategy of Pathsala South Asian Media Institute**”.

The main objective of the report is to prepare a competitive analysis to find out PSAMI’s roles to promote “Media related Academic Institution and economic growth of Bangladesh’ Is all about focusing on the performance of the academic institutions and how those institutions are contributing to our economic growth of Bangladesh.

The results from the study show competitive analysis among PSAMI performances with other academic institutions performances to show the position of PSAMI in national economy regarding different courses offered to national and international students.

It is found that PSAMI has played very important role to promote Media related Academic Institution and economic growth of Bangladesh. Their financial position is quite strong enough to face any kind of critical situation. And they follow a diverse marketing Strategy to grab more number of customer’s attention.

Finally in recommendation part I give some suggestion of their future improvement. And I give a summary of total report in the conclusion Part.

Chapter-1 Organization's profile

1.1 Introduction

Pathshala South Asian Media Institute, the pioneer media school in Bangladesh, offers a wide range of courses on Photography and Cinematic art.

1.2 History

The name Pathshala comes from the ancient education system that prevailed in South Asia. It brings to mind classes held underneath a large tree; conjuring up learning spaces without walls, in the cool shade of its leaves. The South Asian Institute of Photography not only allows students to explore the world of image making but also provides them opportunities to question beyond the confines of the discipline. The conceptual absence of classroom walls enables 1st year students and 3rd year students to attend the same classes and work together on collaborative projects together with visiting faculty. This enhances and complements each student's learning experience.

The institute started in 1998 in conjunction with a three-year World Press Photo educational initiative. It was launched to coincide with the Dhaka's annual WPP exhibition. This exhibition was also replicated in other countries like Peru, Bosnia and Zimbabwe. The British Council, The Thomson Foundation and Panos South Asia supported this initiative of WPP and Drik Picture Library Ltd. Since then, Pathshala has slowly grown to become a socially conscious photo resource center based in Dhaka, Bangladesh. The first group of six students is now among prominent photographers whose photographs have been published in some of the leading publications worldwide.

In January 2010 Pathshala decided to be extended to other sectors of the media, namely broadcast and multimedia journalism. At the same time Pathshala decided to change its name to South Asian Media Academy to reflect the development. The launching of the new Media Academy took place on Monday, 22 March, 2010 by opening a new department on broadcast and multimedia journalism.

1.3 Pathshala Advisory Board

The advisory body currently consists of leading professionals across a wide range of disciplines. They are respected citizens from all parts of the globe. Several have taught at Pathshala and all have contributed to Pathshala's international recognition.

Mr. Abdul-Muyeed Chowdhury	He is a retired civil servant and former Executive Director of BRAC, was an Adviser of the Caretaker Government of Bangladesh. He implemented the nearly one billion USD Jamuna Multipurpose Bridge Project.
Mr. Arshad Jamal	He represented Bangladesh as Chairman of a Foreign Mission Cell in US Congress and accompanied the Prime Minister in her visits to India and Japan. He is the CFO of Novo Air a private airline company.
Ms. Catherine Masud	The Proud producer of "Matir Moina" (The Clay Bird), the first Bangladeshi film screened at Cannes International Film Festival. Her awards include best film and best screenplay in international festivals.
Mr. Nurul Kabir	The editor of New Age, an outspoken newspaper known for its firm stand against corruption and injustice. Mr. Kabir is also a well-known television personality and political analyst.
Mr. Pedro Meyer	He is one of the pioneers of contemporary photography. He was the founder president of the Mexican Council of Photography and organizer of the first three Latin American Photography Colloquiums.
Mr. Raghu Rai	He is a photographer with the Magnum agency. He is one of Asia's best-known photographers and was awarded the Padmashree in 1972, one of India's most important civilian awards.
Mr. Rupert Grey	He is a well-known lawyer in the UK with a specialist practice in libel and copyright law. He is a board member of the Magnum Foundation and advises photographers.
Dr. Shahidul Alam	He is an honorary fellow of the Royal Photographic Society and an advisory board member of the National Geographic Society. His book "My journey as a witness" was voted one of the best photo books of 2011.

1.4 Mission and Vision

Mission

To extend Pathshala, South Asia's top institute for photography & Videography, into a full-fledged film and media academy in Bangladesh. The institute will identify promising media professionals and train them to create content that adheres to the highest technical and ethical standards of media production. This builds on more than a decade of educating and training photographers whose work engages, informs, and empowers the public. Fundamentally, ours is a civic mission: laying the groundwork for a more just and equitable society.

Vision

We seek to create a self-sustaining institute that is a center of excellence for professional media training across all platforms, i.e., television, web, radio, print, and new modes of communication.

1.5 Product/ Service offering:

The main services of Pathshala are various courses offered by various departments. The details of those courses are given below:

Courses Offered: Photography Department	
The department of photography of Pathshala is recognized as an institution offering the highest quality education in photography currently available in South Asia. Through regular assignments and projects, the students are encouraged to perfect their art. The extensive course curriculum diligently molds students as professional photographers in their own right.	
Short Courses	<ul style="list-style-type: none"> - International Residency Program (six months) - Basic Course in Photography (four weeks) - Foundation Course in Photography (six weeks) - Photography for Teenagers (four weeks) - Workshop on Basic Photoshop (three days) - Workshop on Studio Portrait (three days) - Workshop on Advanced Photography (four days)
Long Course	<ul style="list-style-type: none"> - Professional Program in Photography (three years)

Courses Offered: Cinema Department

The Cinema department offers a wider range of courses including film directing, cinematography, video editing, animation, broadcast news presentation and reporting. Besides, the Cinema department also offers a one-year program in Film Direction and Screenwriting. Each training module covers both technical skills and cross-platform essentials: audiovisual storytelling, cinematic language, media standards and practices, leadership and teamwork.

Appreciation Course

- **One-Month Course on Understanding Cinema**

The interactive course is designed to promote comprehensive understanding of cinema as a language. The curriculum includes theoretical study of the art and history as well as the development of cinema as a medium of expression and communication.

Basic Short Courses

- **Three-Month Course in Film Direction**

For the next generation independent film directors - The Basic Film Direction course offers the opportunity to learn the fundamental techniques of no-budget independent filmmaking. The course aims to provide the basics in all aspects – covering an appreciation of short films, cinematic storytelling, ABC of digital cinematography, sound design as well as nonlinear editing techniques. Within this three-month course, students will have to direct their no-budget short films using professional production steps.

- **Three-Month Course in Cinematography**

For the next generation skilled camera person

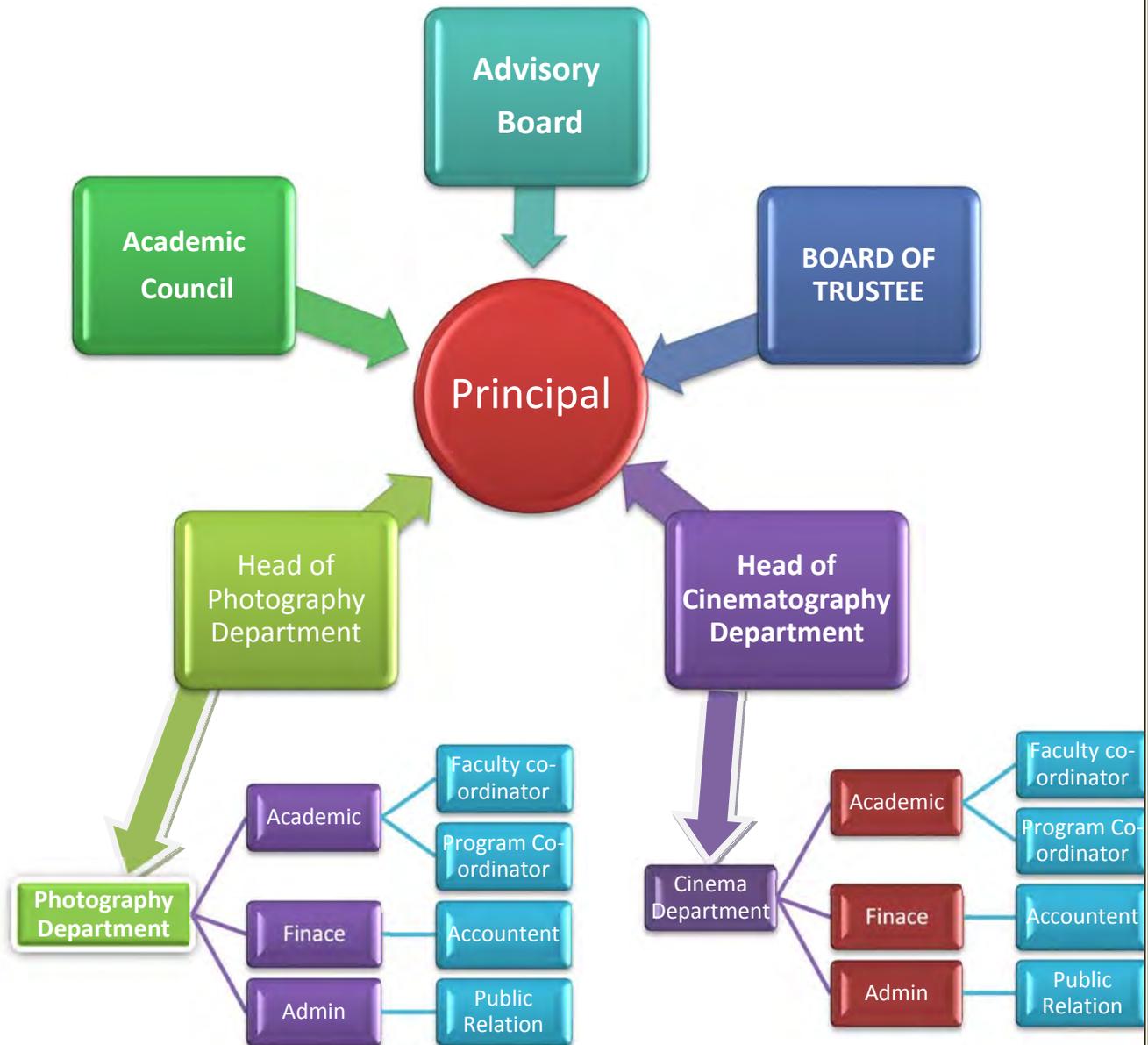
The Basic Cinematography course offers you to step-in film or TV career as a camera crew. Students learn about the importance of storytelling techniques with light and motion and its language. Emphasis on developing practical skills and hands-on training allows the students to discover their true potential.

The course aims to build skills to be qualified for entry-level positions as a camera person for television, camera crew for film, or as a freelance cinematographer.

Courses Offered: Cinema Department

Basic Short Courses	<ul style="list-style-type: none"> <p>• Three-Month Course in Video Editing</p> <p>For the next generation video editor!</p> <p>The power of editing and how it is used to create an emotional reaction in the audience is at the core of this basic course. Students of this course will learn how to operate different kinds of editing software (Final Cut Pro or Adobe Premiere Pro) and work with various editing techniques. Our Editing Lab is equipped with 12 latest iMac computers.</p> <p>• Three-Month Course in Animation</p> <p>For the next generation animation artist!</p> <p>The Basic Animation course offers students the opportunity to learn in a studio environment, to gain the basic skills in the animation field. Animation and Motion graphics is the core visual component in broadcasting, advertising, data visualization, and digital media production. The course guides students to tell their story in animation with industry standard software.</p> <p>• Three-Month Course in News Presentation & Reporting</p> <p>• Four-Month Course in TV Program Making</p>
Advanced Short Course	<ul style="list-style-type: none"> <p>• Two-Month Course on Advanced Cinematography</p>
Long Courses	<ul style="list-style-type: none"> <p>• One-year Program on Film Direction and Screenwriting</p>

1.5 Operational Network Organogram



Chapter-2 Job detail

2.1 Nature of the jobs

I joined Pathshala South Asian Media Institute on 7th February 2015. I placed in Finance Department. I will work there as a Finance & Accounts executive. During this period of time I work as an assistant of Finance Manager Syed Raunaq Murad. As part of financing activities I help him to make his task easier. My primary responsibilities are ensuring follow up the daily cash transaction & keep it record. With this I also follow the working procedure of my supervisor & send to him daily report of accounts. Now I would like to specify and focus on my major work and responsibilities of financing activities.

2.2 Job responsibilities

- All sorts of bank related works for the organization
- Maintains accounts ledger both manually and through the computer
- Conduct the daily and monthly reconciliation with the Bank ledger as it deemed necessary
- Maintenance of party ledgers, payment schedule and checking of bill for payments
- Preparing vouchers
- Petty Cash Maintenance
- Assist finance & admin manager to manage all administrative activities
- Take steps to ensure that assets inventory of Pathshala are secure, in good condition and up to date
- Assists finance & admin manager to secure efficient operation of Transport, Security, Safety, Hygiene & environment of the company and effective implementation of the Security Policy of the company

2.3 Different aspects of job performance:

- To find out the activities of the Organization.
- To find out the description of PSAMI's recently completed.
- To find out the accounts & finance activity of PSAMI
- To find out SWOT analysis of Techno Holdings Ltd
- To recommend some better solutions for Academic Institutions.
- To find out how they deal with the students.

2.4 Critical observations and recommendations:

A variety of model has been developed all over the world. Whatever the nature & scope of the models, all of the work is done on the basis of interest. The most remarkable and revolutionary development in the field of Media related academic institution has done because of high demand. This sector is highly demanded sector in this era and this job will give me an idea about doing media and photography related activities in the near future to fulfill huge education demand.

Chapter-3 Project Detail

3.1 Project Summary

This report will focus on the financial position and the marketing strategy analysis of Pathshala South Asian Media Institute which is one of the leading institutes in Photographic and cinematic training in Bangladesh.

In Financial position analysis I do Ten (10) ratios are selected to judge the various aspects of financial efficiency of the company, including Liquidity through – Current ratio, Quick/Acid test ratio; Asset Management through - Inventory turnover ratio, Days sales outstanding ratio, and Total asset turnover ratio; Debt position of company through Debt ratio, Debt Equity Ratio; Profitability through - Net profit margin, Return on total assets and Return on equity.

In marketing strategy analysis I examine the market situation of Pathshala South Asian Media Institute and our product by analyzing SWOT and Porter 5 forces.

Finally I provided the outcome of the analysis in the findings part to present the accurate view of current financial position and the marketing strategy of Pathshala South Asian Media Institute.

3.2 Objective of the project

Broad Objective

To find out the Financial Position & Marketing Strategy analysis of Pathshala South Asian Media Institute.

Specific Objectives

1. Build an overall understanding on the financial performance of the Pathshala South Asian Media Institute.
2. Compare the trend of financial performance of the company to measure its performance growth.
3. Draw some conclusion on the financial performance and make some recommendation.
4. Find out the marketing strategy of Pathshala through SWOT and 5 force analysis.

3.3 Methodology

For preparing this paper information are mainly collected from the annual paper of PSAMI. The various ratios are calculated from the information provided in the annual papers. Ten ratios are selected to judge the various aspects of efficiency of the companies. We have taken the information from 3 year financial statement of PSAMI (2013, 2014 and 2015). And the company information (History, corporate profile, vision, mission) are collected from company website.

3.4 Limitations

We have faced some difficulties to in the time of doing the assignment. Among those most common ones are-

- a) Based on only secondary source of data
- b) Time bound restrict me for further research on the topic
- c) It is difficult to find all relevant information regarding ratio analysis.
- d) It was very difficult to find out all the data relating to competitors.
- e) The financial statement of Pathshala not yet properly established so it is hard to find all data.

Chapter-4 Analysis

4.1 Financial Position Analysis

Financial Ratio Analysis

Financial ratios are useful indicators of a firm's performance and financial situation. Financial ratios can be used to analyze trends and to compare the firm's financials to those of other firms.

Categories of Financial Ratio

Financial ratios can be classified according to the information they provide. The following types of ratios frequently are used:

- Liquidity – Current Ratio, Quick Ratio
- Asset Management – Inventory Turnover, Days Sales Outstanding, Total Asset Turnover.
- Debt – Debt Ratio, Debt Equity Ratio.
- Profitability – Net Profit Margin, Return on Asset, Return on Equity.

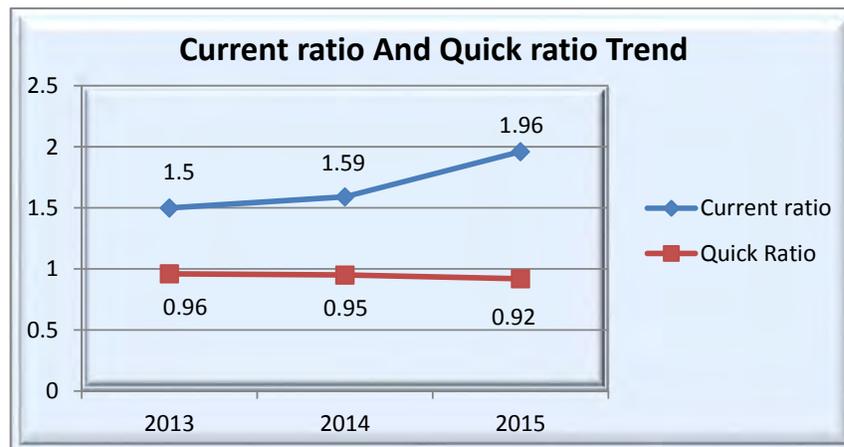
➤ Liquidity Ratio

Liquidity ratios are the first ones to come in the picture. These ratios actually show the relationship of a firm's cash and other current assets to its current liabilities. Two ratios are discussed under Liquidity ratios. They are:

1. **Current ratio:** This ratio indicates the extent to which current liabilities are covered by those assets expected to be converted to cash in the near future. The higher current ratio the better it is for the organization
2. **Quick/ Acid Test ratio:** This ratio indicates the firm's liquidity position as well. It actually refers to the extent to which current liabilities are covered by those assets except inventories. Companies with less than 1 cannot pay their current liabilities and should be looked at with extreme care.

Calculation of Current Ratio and Quick Ratio

Year	Current Assets (I)	Current Liability (II)	Current Assets - Inventories (III)	Current Ratio (I ÷ II)	Quick Ratio (III ÷ II)
2013	38,46,446.00	25,64,297.00	24,61,725.00	1.50	0.96
2014	45,56,000.00	28,65,408.00	27,22,138.00	1.59	0.95
2015	51,81,222.00	26,43,480.00	24,32,002.00	1.96	0.92



Comment:

Current ratio of PATHSHALA shows that the ability of the organization to meet the current liabilities with available current assets was increased in all years. If we take a closer look on the balance sheet, this assumption gets a more realistic touch. Year by year assets have gone slightly down and the liabilities as well, but proportionately assets were a little higher than the liabilities which actually reflected as a marginal increase in the ratio. As the current ratio is consistent so the management should keep keen eyes to continue this flow for longer term.

The Quick ratio shows the decreasing trend. It indicates that the organization is so much depends on the inventories to meet the current liability. Their ratio is so much weak to cover an unexpected draw down of liabilities.

➤ Asset Management

Asset Management indicates the quality of receivables and how successful the firm is in its collections. Mainly activity ratios are the indication of financial activities of a firm's collection / marketing department. Activity ratios can be categorized in the following types-

1. **Total Asset Turnover**
2. **Fixed Asset Turnover**

1. Total Asset Turnover:

It indicates the relationship between assets and revenues. Companies with low profit margin tend to have high asset turnover, those with high profit margin have low asset turnover. It indicates pricing strategy. This ratio is useful to determine the amount of sales that are generated from each Taka of asset.

Financial data of Pathshala shows the following result:

Year	Net Sales I	Total Asset II	Total Asset Turnover Ratio I ÷ II
2013	37,71,439.00	54,65,854.00	0.69
2014	51,29,073.00	68,38,764.00	0.75
2015	74,43,241.19	96,66,547.00	0.77



Comment

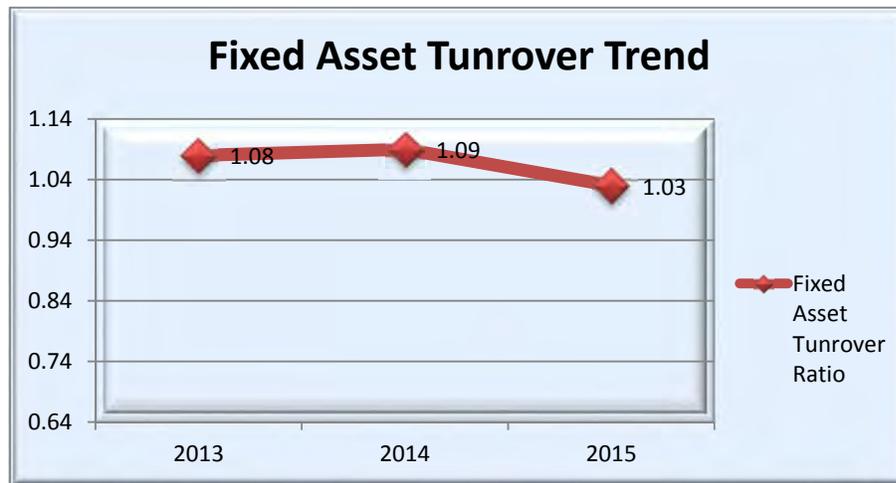
Here although organization's Total Asset Turnover Ratio is showing increasing trend still it is too weak for the company. The organization should go for more sales to get a higher asset turnover.

2. Fixed Asset Turnover:

A financial ratio of net sales to fixed assets. The fixed-asset turnover ratio measures an organization's ability to generate net sales from fixed-asset investments - specifically property, plant and equipment (PP&E) - net of depreciation. A higher fixed-asset turnover ratio shows that the company has been more effective in using the investment in fixed assets to generate revenues.

The results of Fixed Asset Turnover ratio are–

Year	Net Sales	Fixed Asset	Total Asset Turnover Ratio I ÷ II
2013	37,71,439.00	34,92,073.00	1.08
2014	51,29,073.00	47,05,572.00	1.09
2015	74,43,241.00	72,26,447.00	1.03



Comment

Here although organization's Total Asset Turnover Ratio is showing increasing trend still it is too weak for the organization. The organization should go for more sales to get a higher asset turnover.

➤ Debt Efficiency

Debt ratio shows the extent that debt is used in an organization's capital structure. It may be defined as the use of fixed financial charges in the firm's capital structure that magnifies the Earning per Share.

1. Debt to Equity Ratio
2. Debt to Asset Ratio

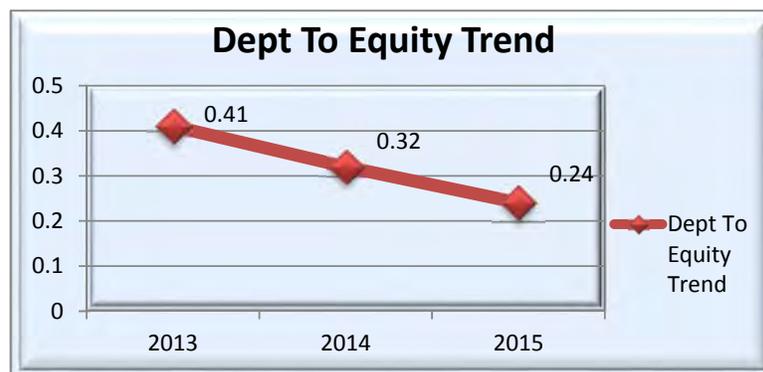
1. Debt to Equity Ratio

It indicates what proportion of the equity and debt using the organization to finance its assets. Sometimes investors use only long term debt instead of total liabilities for a more stringent test.

- A ratio greater than one means assets are mainly financed with debt, less than one means equity provides a majority of the financing.
- If the ratio is high (financed more with debt) then the organization is in a risky position. Especially if the rate of interest is on the rise.

Financial data of Pathshala shows the following result:

Year	Total Debt (I)	Total Equity (II)	Debt Equity Ratio $III = I \div II$
2013	15,85,098.00	38,66,093.00	0.41
2014	16,41,303.36	51,29,073.00	0.32
2015	19,33,309.00	80,55,454.00	0.24



Comment:

Debt to equity ratio has decreased in all 3 years. As we know if the debt to equity flows in the decreasing trend then it is considered as a good indicator for the organization.

2. Debt to Asset Ratio:

It indicates what proportion of the organization's assets is being financed through debt. It is so much similar to the debt equity ratio. If the ratio is less than 1 means a major portion of assets are financed with equity and above 1 means they are financing more by debt. Furthermore we can interpret a high ratio as a highly debt leverage firm. When a company is high ratio then the company is on high risk, especially in an increasing rate of interest market.

Financial data of Pathshala shows the following result:

Year	Total Debt (I)	Assets (II)	Debt to Asset Ratio (I ÷ II)
2013	15,85,098.00	54,65,854.00	0.29
2014	16,41,303.36	68,38,764.00	0.24
2015	19,33,309.00	96,66,547.00	0.20



Comment:

Debt to total asset ratio also decreased in all 3 years. The assets of Pathshala are increasing and liabilities are decreasing. As we know that the lower the debt to asset ratio the lower the financing risk. It means the situation is good here so, the management should focus on continuing this.

➤ Profitability Ratio

Profitability is the net result of a number of policies and decisions. Profitability ratios show the combined effects of liquidity, asset management and debt on operating results. Profitability Ratio can be divided into the following parts:

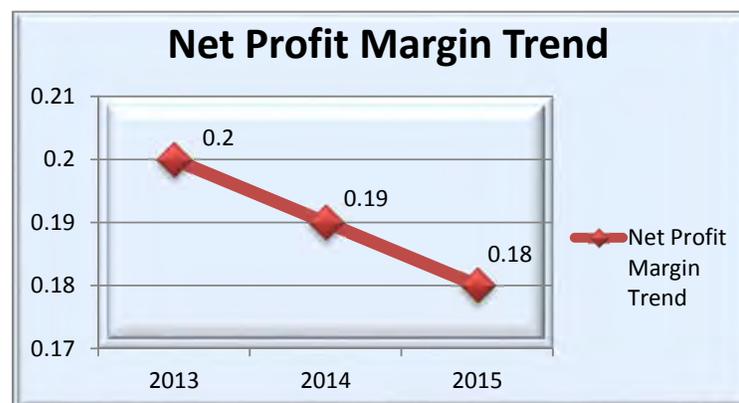
1. Net Profit Margin
2. Return on Investment Ratio
3. Return on Equity

1. Net Profit Margin

Net profit margin is one of the most closely followed numbers in finance. Shareholders look at net profit margin closely because it shows how good an organization is at converting revenue into profits available for shareholders.

Financial data of Pathshala shows the following result:

Year	Net Income (I)	Net Sales (II)	Net Profit Margin (I ÷ II)
2013	7,54,288.00	37,71,439.00	0.20
2014	9,74,524.00	51,29,073.00	0.19
2015	13,39,783.00	74,43,241.00	0.18



Comment:

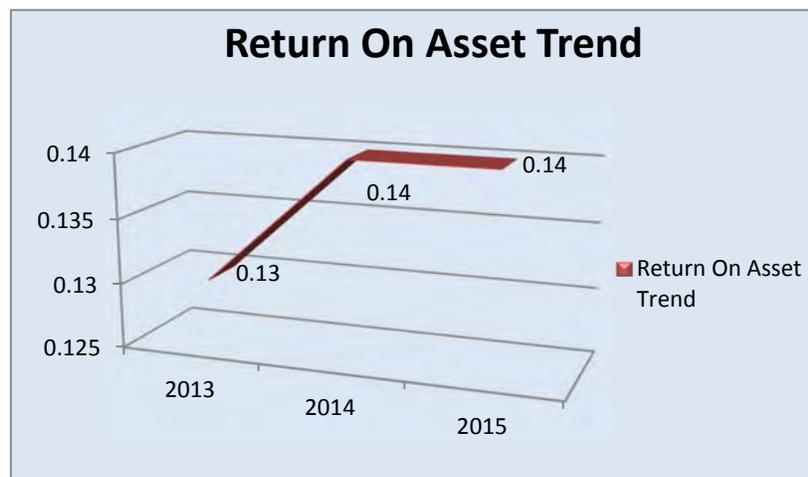
Time series analysis shows that the net income and net sales both are increasing. But Net profit Margin is decreasing in all 3 years. It indicates that Incomes of the company are increasing but not in the rate which it should be. This is not a good symbol for the company and the management should work on it.

2. Return on Assets (ROA):

It indicates what return an organization is generating on the firm's investment or assets. The ROA (Return on Asset) is also referred as ROI. We add the interest expense to ignore the cost of the cost associated with funding those assets. This is an important ratio for the organization deciding whether or not initiates a new project. The basis of this ratio is that if accompany is going to start a project they expect to earn a return on it, and ROA is the return they would receive. This ratio indicates the profitability on the assets of the firm's after all expenses and taxes.

The method for calculating this ratio is as follows:

Year	Profit After Tax (I)	Asset (II)	ROA = I ÷ II
2013	7,10,561.00	54,65,854.00	0.13
2014	9,57,427.00	68,38,764.00	0.14
2015	13,53,316.58	96,66,547.00	0.14



Comment:

PSAMI Tend analysis of ROA ratio shows that it increased in 2013 but remain constantans in the next year. It's not bad but The Company should take necessary steps to increase this trend.

4.2 Marketing Strategy Analysis

4.2.1. Porter 5 forces Analysis



- **Threats of New Market Entrants**

Profitable markets attract new entrants, which erodes profitability. Unless incumbents have strong and durable barriers to entry, for example, patents, economies of scale, capital requirements or government policies, then profitability will decline to a competitive rate. Here the problem is we don't have enough entry barriers for new entrant except tax and certification. So threats of new entrant are very high here. New institution like: Media Baje, Film Society, Movieena, ThinktankCan be threat for PATHSHALA.

- **Buyer bargaining Power:**

It is an assessment of how easy it is for buyers to drive prices down. This is driven by the: number of buyers in the market; importance of each individual buyer to the organization; and cost to the buyer of switching from one supplier to another. Here Courses offer fix price so no question of bargaining arises here. But we have to ensure that we can provide lowest price of the market otherwise it will be hard to attract customers. But although there has only few such kind of institute in the market so buyer bargaining power is very low here.

- **Supplier bargaining power**

It is an assessment of how easy it is for suppliers to drive up prices. This is driven by the: number of suppliers of each essential input; uniqueness of their product or service; relative size and strength of the supplier; and cost of switching from one supplier to another. But as Pathshala is a service organization which only offered the courses relating photography and cinematography so supplier bargaining power don't exist here.

- **Threats of Substitute**

Threat of substitute exist where close substitute products exist in a market, it increases the likelihood of customers switching to alternatives in response to price increases. This reduces both the power of suppliers and the attractiveness of the market. The photography and cinematography courses are a very unique thing which has no alternative in market. So threat of substitute also not exists here.

- **Competitive Rivalry**

The competitive rivalry is the fact which more or less exists in every organization. The higher threats from the competitor exist in market it makes the market most unattractive. PATHSHALA has a disadvantage here that it has lots of strong competitor in market. Government organization like BIJEM and BCTI are offering much lower price than PATHSHALA's. There are also has few private organization like NICO, JobA1, Counter photo who can also be threat for US.

4.2.2. SWAT Analysis



Strength:

- Pathshala is a well reputed institute in market.
- The certificate of Pathshala has much value in the market.
- The principal Mr. Dr. ShaidulAlam has tremendous fame in market.
- Pathshala receives huge amount of foreign grant from World Press and others.
- The class rooms and other infrastructure are well decorated which attract more students.
- The faculty of Pathshala is highly qualified.

Weakness

- Few courses price range is higher than competitors.
- Few courses some time fail to manage the break event point of students.
- The range of courses is very limited.

Opportunities

- There has demand of acting learning course in market which we can grab
- Courses like- DSLR Cinematography has also huge demand in market.
- There has a huge opportunity to attract foreign students.

Threats

- The existing competitors are imposing threats for Pathshala.
- Pathshala large proportion of income coming from foreign grants. Pathshala will face loss If those foreign grants source are become off.

Chapter-5 Finding

After doing the financial position and marketing strategy analysis I have found the following outcomes –

Financial Position outcomes–

1. Current ratio of PATHSHALA shows that the ability of the company to meet the current liabilities with available current assets was increased in all years but it The Quick ratio shows the decreasing trend. It indicates that the company is so much depends on the inventories to meet the current liability.
2. In Asset Management PATHSHALA's Total Asset Turnovershows increasing trend but its inconsistency trend in fixed asset turnover is a concerning factor.
3. In Debt efficiency both Debt to equity ratio and Debt to total asset ratio has decreased in all 3 years which is a positive sign for Pathshala.
4. In Profitability Pathshala's both Net Profit margin and return on equity shows decreasing trend which is a concerning factor. But increasing trend in Return on Asset is a positive factor for them.

Marketing Strategy Outcomes-

1. The porter 5 forces analysis shows Pathshala has high threats from its rivals and new entrantsbut its threat from substitute products, buyer and supplier bargaining power is very low. So the overall market is attractive.
2. From SWOT analysis I found that The biggest strength of Pathshala is itsreputation in the marketwhere its biggest weakness is its limited courses range.

Chapter-6 Recommendation

Pathshala is a training oriented Service institute. Its life time is not so long. But within the short period it has shown remarkable success. Pathsala already has made an impact in photography and media industry. But still I think they have some scope of improvement. I want to them following suggestions from my little experience:

- Pathshala don't have a proper accounting system. They should prepare an adequate accounting system to obtain all financial information.
- They should focus on more students' involvement as they can improve their Net profit margin as well as fixed asset turnover.
- They need to offer more courses to students for obtain more profit.
- They should enhance their promotional activities to boost up their student enrolment.
- They need to rethink about the fees of few courses which are higher than its competitors.
- They need to minimize the dependency of foreign funds to reduce their risks.
- They need to organize few program, seminar, events to discuss about theimportance of photography and cinematography courses.

Conclusion

An institution's financial management plays a vital role in the financial success of a business. Therefore, an organization should consider financial management a key factor of the general management of the organization. As an employee of finance executive job is critical and risky. Because a company's financial sustainability depends on the efficiency of the finance executive. I try my level best to find out the financial position of Pathshala through Ratio Analysis. I also focus on the marketing strategies of Pathshala in brief.

Considering the entire financial ratio for the Pathshala It can say that at present the overall condition of the company is good. It had a mixed period from the year 2013 to 2015. Though the The Net profit margin is decreasing but the increasing trend in Current Ratio, Total Asset Ratio, Return on equity is showing good indicator for the organization.

From the marketing strategy analysis the outcome comes as such that Pathshala has strong rivalry in market and new entrant's also imposing threats for them. But they can adopt the market opportunities as this market is much attractive enough. But to grab those opportunities they have to eradicate their weakness as well.

Finally I want to say that the Finance executive in Pathshala has been very efficient for me. I have learned a lot of things from the vastly experienced executives of Pathshala which I will implement in my future corporate life. Very importantly I want to thank Mr. **Mahamudul Haque** sir for his kind supervision and assistance without which it would be impossible for me to complete the report.

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