

Research on Cash Receipts Management: An Analysis of Reliance

Ginni kushuma, P.PRATHIBHA,B.TAMBU LAXMI RAJYAM

Assistant.prof

Department: MBA

Visakha Institute of Engineering & Technology,
Division,GVMC,Narava, Visakhapatham, Andhra Pradesh.

ABSTRACT:

Trade credit and the principles utilized by firms handling account receivables throughout Ghana's different sectors were the primary foci of this study. Account receivables are a key component of current assets in manufacturing and wholesale enterprises. As a result, the study uncovered and examined the benefits and drawbacks of accounts receivable techniques used by Ghanaian organizations. provide a strategy that reduces costs while increasing productivity. The phrases AR management, AR policy, AR, TR, and FINANCE are all discussed.

INTRODUCTION

Financing is properly defined as each company's key and nerve core. It is due to blood flow, which is an essential process for living and living inside the human body. Funding is essential for a clean company entry. Each enterprise strives to maintain and achieve its goals in its operations regardless of duration and kind.

Working capital refers to the company's short-term capital funding, i.e. fast-term currencies and securities.

Cash management

Cash management is a vital area of operational capital administration regardless of the leanings of the most current cash assets; cash is a common denominator which, with significant liquid properties alternatives, may cut all modern properties by buying quotas and ultimately becoming currencies.

The term 'cash' refers to cash management in the intended meaning. Agilely speaking, kilometers are often spent on foreign currency discs, usually family cash equivalents, checks, drawers and bank deposit requirements.

The handling of cash deals with:

1. Cash flows inside and outside the company.
2. Cash flows inside the company and
3. Cash balance at a time when the surplus cash shortfall is being used by the business.

It can be described as a coin control cycle. Cash surplus should be invested, even with a debt deficit. Cash control is intended to obtain the lowest value in this cycle. It also looks for cash and handling simultaneously.

The company needs to extend the appropriate technology to four cash management planners to solve uncertainty about cash flow forecasts and lack of synchronization between receipts and accounts.

Cash inflows and cash withdrawals must be structured to prepare for each planning period a surplus or coin deficit. The cash budget should be prepared for surplus or coin deficit allocation.

Management of cash flow

Cash flows should be good, cash flows should be raised and cash flows should be reduced in foreign currencies to the maximum degree possible.

Optimum cash level

The company must choose the appropriate period of monetary stability. The value of cash surplus and risk reduction should coincide in order to determine the most qualified stage for cash balance.

Cash excess investment

Excess cash balance must be appropriately invested in order to make a profit. The firm must determine if cash levels should be managed between various short-term investment options, bank deposits or negotiable or inter-company loan values.

The key elements of cash management

Good monetary management may play an important role in the average management of

capital. Currencies control contains the essential elements:

REVIEW OF LITERATURE

Accounts receivable are a key factor in advanced ownership of the business. The time period that consumers are required to obtain from the sale of the products or offers is characterized as "debt to the company" in the group's normal operation. Checking accounts receivable is also referred to as credit exchange management. Accounts receivable is therefore an extension of the loan value of customers to enable them to pay for the products purchased within a reasonable amount of time.

The Foundation thinks that the loan should be given throughout the year for several reasons:

Towards competition

BAR: the bargaining power of the business
Buyer requirements ·
Traders in connection
A marketing tool
Industrial Practice
Towards transit delay.
The credit policy

In the past, a credit score cover provided a framework for the company to decide whether the credit score should be extended and the amount increased to the buyer. The decision of a company's credit rating approach has two major dimensions: Credit statements have three components

1. Credit period

The client must pay the amount owed for the time in which the exchange credit is extended for the term of that age. The duration of the company's credit ratings may be assessed by institutional norms. But the company may extend the loan period depending on its objective.

2. Credit discount

If any, the purchaser may win, that is, the due sum can be reduced. The company benefits from the cash contract with increased revenues and faster client collection.

3. Credit debit period

Specify at a particular point the duration of the discount price for these sentences.

4. Collection policies

Management of accounts receivable Zone 1/3 is the collection regulations. They examine techniques of accounts receivable when they expire beyond the end of the credit period. These insurance cover two components.

5. Default Credit

The phrase "credit score standards" is the main criterion for offering customers credit score. Our goal is to see what happens when the criteria are changed or comfortable. The comparison of credit criteria is as follows:

RESEARCH METHODOLOGY

Objectives are observed:

- 1."LIMITED TRUST COMMUNICATIONS" for your daily needs while maintaining the cash flow.
2. Analyze the budget of the currency balance. Find information about external and financial flows of "RELIANCE COMMUNICATIONS LIMITED."
3. Understanding what the credit policy of the institution allows customers

NEEDS OF THE STUDY

The cause for assessing cash and receivable analysis of Reliance Communications Limited in HYDERABAD is explored

Take into account the many techniques used to maintain the highest level of currencies in the company to minimize cash losses.

Methodology

Way of research is a methodology to approach research questions systematically. It teaches us how to do scientific inquiry.

Research design

Research design is the strategy, the framework for answering who, when and where and how the subject under investigation was created to answer questions from research and to manage variances.

Data collection

Two primary and secondary data sources collect the required data. This information was obtained via a personal interview and checking of "Reliance Communications Limited" reports and financial statements.

LIMITATIONS STUDY

- Research is confined to a particular company, i.e. the limited infrastructure of communication.
- It is difficult to assess cash and receivables information based on inspection for some time.

It is not possible to calculate the performance of the business in the whole world since we calculate the performance of the company.

IMPORTANCE THE STUDY

Cash is currently the key asset for the company's business operations. Criticism is the main entrance to keep an organization working continuously. The final outcome is also expected by the promotion of the synthetic product or service of the business. The business must have no more or fewer coins. The cash shortage disrupts the company's production operations yet finished currencies remain in sleep without increasing its income. The financial supervisor primarily benefits from the preservation of a genuine cash position.

Commercial credit happens when the company provides credit to its services or products and is not charged immediately. It is an important marketing strategy as it provides a bridge to the flow of products created and distributed by customers in a different way. The loan produces "bills owing or accounts owing in books" which are expected to grow in the enterprise within the scope of future accounts owed by credits owed, and are an integral component of its recent assets.

Efforts were made to investigate currency efficiency and debtor management in the sample unit of these paintings.

INDUSTRY PROFILE

Telecommunication Market in India It is one of the fastest growing industries in India. It's a real present that's no better for you. The

economy of S. made living for its people less tough and completely faster.

The Indian telecommunications industry expanded significantly in five years. In 2000, the telephone system became more than 3 persons out of 100 and in 2013 it increased to 18, 66 men and women out of 180. This wonderful development is one of the attractive features of the exponential accumulation of Wi-Fi telephones in the Indian Communications Corporation in the United States. Indian authorities want to increase the production of cell phones by 2015 by releasing 250 million telephones in the United States and representing approximately 23 telephones per 180 men and women. One of the main causes to the fearful concern for the telecommunications business was the Wi-Fi market driving the Indian Communications Revolution.

This wireless sector has attracted the attention of many customers who have invested more in India. In India the semiconductor market amounted to \$2.84 billion in 2013, or 45.4% of the telecoms industry's overall market. The Indian telecommunications sector accounted for approximately 8% of the total Indian semiconductor market for \$1.14 billion.

Generally, the elimination of central monetary units and the SKD will need considerable quantities of telecommunications infrastructure. This commercial import sector is included inside the telecommunications business in the general market and the whole market. Some of India's major telecommunications markets include GSM and CDMA, wireless Internet switches, wireless infrastructure devices, PBX, telephone and network electronic push-button systems, modems and telephones. VoIP Cable telephony and wireless infrastructure represent about 88 percent of the total operators' market, which is considered to be India's largest share in telecommunications in 2012. Wireless adapters are the most accessible to the core area in the entire market, since they have a local manufacturing base.

The Indian telecoms industry consumes large amounts of DSPs, analogue integrated circuits, ASICs and semi-conductor components for microcontrollers. Although the wireless quarter has become a limit in the Indian telecommunications sector, the DSPs have produced the greatest profit and significant gains in relation to the semiconductor alternative. The wireless sector is not a sector which had already been built up, but the entry of ITI and many foreign businesses has given the wireless sector importance on the telecommunications market since it may get angry with Wi-Fi equipment. It

is regarded one of the largest drivers in the telecommunications sector today.

In India, the telecom business is growing quickly by bringing more modern and modern industries that are certainly based on the right generation. In the years to come, the Indian authorities have shown the extraordinary achievement of the telecommunications sector.

An overview of the telecoms sector.

An assessment of the telecommunications industry in India indicates that the project in the past ten and a half years has expanded astronomically. The Indian government has shifted from a traditional monopoly to open markets. As a result of India's economic recovery, the unique Indian industries grew to record levels throughout the period. The success of the Indian telecoms project is a concern and is widely recognized for its contribution to Indian financial system development in general.

The perspective of the Indian telecommunications industry indicates that while this project has grown surprisingly over the last 15 years, there is a lot of research still waiting. The urban areas in India are connected to or less the main phone, but the sub-rural area needs urgent attention. The Indian landscape is the most unexploited main area and significant development is still underway.

The region of the United States of America.

He also heads Crompton Greaves Limited, Reliance Communications Infrastructure Limited, Reliance General Insurance Company Limited and Reliance Life Insurance Company.

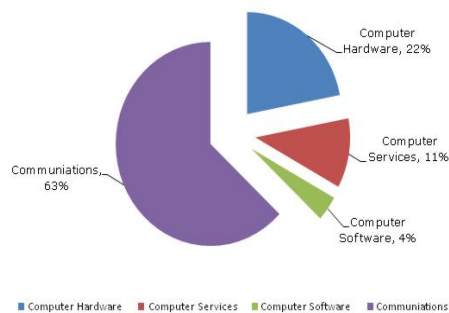


Fig 1: Distribution of total ICT spending in India, 2001-2014

NOTE: World Information Technology and Services Alliance (WITSA) (2014)

A quarter of the oral exchange consists of all performances and instruments manufacture, but the information only covers the phase of the presentations in the description. In 2001, but so far (2014), domestic telecommunications equipment manufacturer has shown tremendous development, representing about 15 years in one step with 1-10% of the total telecommunications industry. However the area of equipment

gradually decreases its share in total telecommunications sales due to periodic fluctuations (see Figure 2).

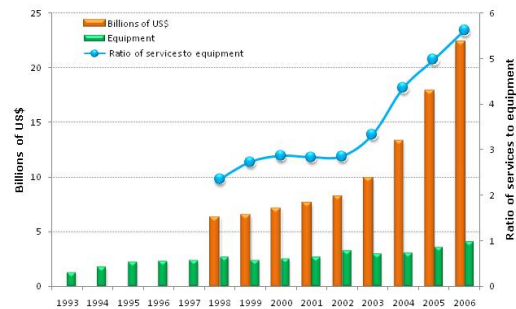


Figure 2: proportional proportions of the Equipment and Services sector of telecom equipment sectors, 1992-93 to 2013-14

Source: Department of Telecom (DoT) (2015) and World Markets Research Center (2013)

COMPANY PROFILE

Reliance Communications Ltd. (Generally known as RCOM) is a Navy Mumbai-based, Indian broadband Internet business. RCOM is the 16th Smartphone operator in this market with more than 100,500,000 customers. Founded in 2012, it is a Reliance Group subsidiary. The commercial establishment covers five sectors: the wireless division covers the Wi-Fi operations of the agency; the wideband division covers the broadband operation of the agency; the global division covers national long distance and global long distance operations and the wholesale operations of the agency's subsidiaries; the investment division covers investments The category comprises customer service and direct home activities, the other stage (DTH)

General type

NSE: RCOM, BSE: 532712

Communication industry

Founded 2012

Founder (s) electrician Ambani

Headquarters: Navi Mumbai, Maharashtra, India

India Service Area

Main characters: Hasit Shukla (President)

The products are fixed and cellular, broadband, broadband networks, virtual TV, information technology and community offers.

Income: Rs. Rs 22,766 million (US \$ four. Fourteen billion dollars) (2019) [1]

Net profit of Rs. Rs 1,345 million (\$ 268.33 million) (2019) [1]

Total Eighty Properties, Rs.395 crore (US \$ 16.12 billion) (2019)

Staff 28.1 / 2 (2018) [1]

Main accreditation group
Reliance Globalcom Limited Affiliates
Relying TV Limited
www.Rcom.Co.In

Background

It is one of the five leading telecommunications companies. Accessed 14 April 2018. The amount of clients in one u in the globe. Reliance Communications customers include 2, 100 Indian and worldwide organizations, and more than 800 international, local and national transport companies. The business has installed a convergence device (Wi-Fi and landline) from Pan-Digital India that can help offers spanning more than 24,000 cities and 6,000 people across the telecom price chain. The IP-supported connectivity infrastructure [2], comprising more than one hundred and ninety thousand kilometers throughout India, USA, Europe, Near East and Asia-Pacific, was owned and managed by Reliance Communications. [Appointment Required]

Principal subsidiaries

Reliance Communications Company Limited (RTL)

The firm claimed in July 2015 that it has entered Yipes Enterprise Services with a financial value of Rs 1 200 crore (equivalent to US\$ 300 million) via the supply of Ethernet and Charging Control services in the US. The transaction became an acquisition overseas with Reliance joining Flag Telecom with its headquarters in the US of \$218 million (roughly Rs 950 million rupees). RTL supplies GSM products and operates in Northeastern Madhya Pradesh, West Bengal, Himachal Pradesh, Orissa, Bihar, Assam, and Kolkata. [3] [quote needed] [quota required]

Technical certification services

Reliance Tech Services is the information technology suite of Reliance Anil Dhirbai Ambani Corporation. Provides IT consulting, business process outsourcing and software development for Reliance Communications and other ADA Group companies. It provides the telecommunications, currencies, public services, entertainment, infrastructure, BPOs and fitness services sector.

Compliance Global

RGL has the largest cable underwater system in the world [4] with 65 000 kilometres completely connected with Reliance Communications. A solid global service infrastructure connecting over 40 major commercial markets in India, the Middle East, Asia, Europe and the US provides

more than 100,000 kilometers of residential optical fibre.

Internet Data Trust Center (RIDC)

RIDC offers the Mumbai, Bangalore, Hyderabad and Chennai Internet Data Center (IDC). The facility spans an area of 650 000 square feet of web hosting and offers small, medium and large companies with IT infrastructure management possibilities. It is one of India's main providers of data centre services and offers services such as property, managed server hosting, virtual server protection and record protection. The company has created cloud computing [5] which provides the product with its infrastructure (Iaas) and a service (Saaas) programmed, enabling businesses in particular

BOARD OF DIRECTORS

- ✚ [Shri Anil D. Ambani - Chairman](#)
Promoter, non-executive and non-independent Director
- ✚ [Prof. J Ramachandran](#)
Independent Director
- ✚ [Shri S.P. Talwar](#)
Independent Director
- ✚ [Shri Deepak Shourie](#)
Independent Director
- ✚ [Shri A.K.Purwar](#)
Independent Director

DATA ANALYSIS AND INTERPRETATION

Ageing schedule of wireless technology ltd Table 1

Ageing schedule of Reliance communications during the year 2020

Outstanding period	Outstanding receivables	Outstanding receivables as % of total outstanding receivables
0-30	3456.957	30%
31-60	8635.456	38%
61-90	3846.964	32%
Total	15939.377	180%

Source: Data collected from the internal reports of Finance Department of RCL.

Analysis: RCL's outstanding debts were recovered within 30 days from 30 percent of outstanding debts during the period 2019-2020 Dec. From 31 days to 60 days, 38% of the total

outstanding debts were debts collected. The debt collected between 61 days and 90 days was 32 percent of the entire outstanding debt.

**Ageing schedule of Global technology ltd
Table 2**

Ageing schedule of Reliance communications during the year 2020

Outstanding period	Outstanding receivables	Outstanding receivables as % of total outstanding receivables
0-30	4634.723	22%
31-60	7443.364	38%
61-90	3435.856	40%
Total	15513.943	180%

Source: Data collected from the internal reports of Finance Department of RCL.

Analysis: The outstanding debts of RCL during the period 2019 April to 2020 Dec was collected within 30 days from 22% of the outstanding debts. From 31 days to 60 days the debts collected were 38% of the total outstanding debts. From 61 days to 90 days the debt collected were 40% of the total outstanding debts.

**Ageing schedule of Broadband technology ltd
Table 3**

Ageing schedule of Reliance communications during the year 2020

Outstanding period	Outstanding receivables	Outstanding receivables as % of total outstanding receivables
0-30	230.764	6%
31-60	4753.343	80.33%
61-90	3464.434	13.67%
Total	8448.541	180%

Source: Data collected from the internal reports of Finance Department of RCL.

FRAME WORK OF COLLECTION MATRIX

The office may be transformed into a MATRIX COLLECTION EXPERIENCE MATRIX by

splitting the remaining accounts by sales in each column. The following table contains data for the second evaluation frameworks table. The following table includes records of accounts receivable from credit points from such accounts receivable. If opportunities increase during our transaction, the company cannot collect its charges faster. However, it may be completely separated from the data that it exceeds.

Addition of matrix

A collection matrix for credit and group revenue is almost complete. This statement shows how for each period of months, debt amounts have accumulated with monetary values. We now collect many years of data that play a major part in the analytical panels. This office can be described as well as possible.

Accounts receivables collection matrix of RCL for 2020

Table 4 (Rs. In crores)

Month	Mar	June	Sep	Dec
Credit sales	2970	2283	2880	2991
Collections				
Mar	2820			
June	150	2213		
Sep		70	2880	
Dec				2812

Source: Data obtained from RCL's internal Finance Department reports.

Analysis: Sales of credit amounted to Rs. 2970 million in March 2020 in the same month 2,820 rupees were collected and the final fifty rupees were collected in June.

Credit sales of Rs. 2323 million rupees in June 2017. Rs. 2,213 in the same month was converted to maturity and Rs. 70 million was received in September.

The credit score of 2880 million rupees sold in September is charged in the same month.

The credit score offered was Rs. Millions of 1991 in December. In the given month a total of Rs 2.812 million were accumulated.

Accounts receivables in percentage of collection matrix of RCL for 2020 Table 5 (Rs. In crore)

Month	Mar	June	Sep	Dec
Credit sales				
Collections				
Mar	95%			
June	5%	97%		
Sep		3%	180%	
Dec				94%

Source: Data collected from the internal reports of Finance Department of RCL.

Analysis Credit March 2020 sales to Rs. 2970 million 2820 rupees were collected in the same month and 1005 in June.

In March 2020, 95% were converted and the remaining 5% were turned into a group in June. Sales of credit points amounted to Rs 2,223 million in June 2020. Rs 2,223 became a rally during the same month and 70 million Rs were collected in September.

97% met in June 2020, while the remaining three% converted into a comeback in September.

Credit sales to Rs. 2.880 million and equity are added in September at some point in the same month.

It was collected 180 percent in September 2020.

The loan sale was sold to Rs. 199 million in December. Rs. 2812 million were exchanged at maturity within one month.

94 percent is collected throughout the month of December. As mentioned previously, accreditation depends mostly on expenses every two months.

Accounts receivables collection matrix of RCL for 2020

Table 6 (Rs. In crore)

Month	Mar	June	Sep	Dec
Credit sales	2970	3250.12	3456.39	3755.30
Collections				
Mar	2820			
June	150	3221.12		
Sep		29	3456.39	
Dec				3563.23

Source: Data gathered from RCL's internal Finance Department reports.

Analysis: Mar 2020 credit sales are Rs.2970 crores. The remaining Rs.150 crores were collected in June, whereas Rupees 2820 crores were collected in the same month.

The June 2020 loan auction was Rs.3250.12 crores. The remaining Rs.29 crores were collected in Sep. Rs.3221.12 crores were collected in the same month.

The Sep credit is Rs.3456.39 crores and the same is collected during the same month.

Dec's credit sale is Rs.3755.30 crores. In the specific month, Rs.3563.23 crores were collected.

Accounts receivables in percentage of collection matrix of RCL for 2020

Table 7 (Rs. In crore)

Month	Mar	June	Sep	Dec
Credit sales				
Collections				
Mar	95%			
June	5%	99%		
Sep		1%	180%	
Dec				95%

Source: Data collected from the internal reports of Finance Department of RCL.

Accounts receivables collection matrix of RCL for 2020

Table 8 (Rs. In crore)

Month	Mar	June	Sep	Dec
Credit sales	17440.25	4311.70	4578.53	4874.20
Collections				
Mar	16450.55			
June	990	2456.54		
Sep		1847.16	4578.53	
Dec				4250.14

Source: Data obtained from RCL's Finance Department internal reports.

Analysis: Mar 2020's credit sales are Rs 17440.25 crores. In the same month, Rupees 16450.55 were collected and Rs990 crores collected in June.

The June 2020 loan sales amount to Rs.4311.70 crores. During that month, Rs.2456.54 crores were collected and the remaining Rs.1847.16crores were collected in Sep.

Sep's credit sale is Rs.4578.53 crores and the same is collected during the same month.

Dec's credit sales are Rs.4874.20 crores. In the specific month, Rs.4250.14 crores were collected.

A STATEMENT OF SALES & RECEIVABLES DATA FROM THE MONTH OF MARCH TO DECEMBER 2020

Table 19

	Credit sales(Rs. In crores)	Debtors (Rs. In crores)	DTR(in times)	ACP(in days)
Mar	2970	39	5.4	26
June	3250.12	77	7.3	24
Sep	3456.39	56	4.3	22
Dec	3755.30	43	5.6	20

Source: Data collected from the internal reports of Finance Department of RCL.

Analysis: In the month of March 2020 ACP is 26 days, decreased to 24 days in the month of June and decreased to 22 days in the month of Sep and again decreased to 20 days in the month of Dec.

A STATEMENT OF SALES & RECEIVABLES DATA FROM THE MONTH OF MARCH TO DECEMBER 2020

Table 12

	Credit sales(Rs. In crores)	Debtors (Rs. In crores)	DTR(in times)	ACP(in days)
Mar	17440.25	184	12.5	19
June	4311.70	75	17	43
Sep	4578.53	276	5.8	40
Dec	4874.20	54	5.6	38

Source: Data collected from the internal reports of Finance Department of RCL.

Analysis: The ACP is 19 days in March 2020, up to 43 days in June and decreased to 40 days in Sept and 38 days in Dec correspondingly.

CASH AND TOTAL RATIO ASSETS:

This ratio shows the percentage of the company's cash balances. It is important because the amount of the cash balance shows the profitability and liquidity of the company. The cash-to-total asset ratio shows the value of existing assets for the overall value of a company. Current asset components include stock, cash, debts and others.

Inventories total assets ratio = (inventories/ Total assets

CASH TO TOTAL ASSETS RATIO IN RCL

Table 14

Year	Inventories(Rs. In crores)	Total assets(Rs. In crores)	Ratio
2017-18	1861	3915	0.27
2018-19	5613	1647	3.40
2019-20	9613	3582	2.68

INFERENCE

The ratios between 2017-18 and 2019-20 are 0.27, 3.40, and 2.68. Year after year, it is growing and thus satisfying.

Cash to existing obligation ratio:

This ratio shows a company's capacity to fulfill its present commitments at maturity. The cash position in the field of study is shown in the following table.

Inference:

Current liabilities rose more in 2017-2018 and were acceptable in 2018-2019. The business is trying to deal with the obligations.

RATIO ANALYSIS AND INTERPRETATION FOR CASH

Reason analysis is an effective instrument for critical assessment. The relationship is defined as the "percentage for mathematical expressions" and as the relationship is "two or more." The index is used as a criterion in the financial analysis to compare the function and cash performance of the company. The absolute financial reporting numbers do not provide a meaningful assessment of the company's performance and financial position, and the account determines what it transfers, meaning that the miles are related to some other information used.

To meet their corporate obligations, each company continues to have balances of coins. In order to evaluate the use of cash in business operations, several proportions can be calculated and analysed. Financial proportions such as currencies can be applied to sophisticated properties, cash on total property and the flow of money into commercial equipment to evaluate cash control performance

CASH TO CURRENT ASSETS RATIO IN RCL

Table 13

Years	CURRENT ASSETS	CURRENT LIABILITES	RATIO
2017-18	1647	1579	1.04
2018-19	3007	1645	1.82
2019-20	2972	1607	1.84

FINDINGS

1. The income of the business is generated in all currencies and credit score terms. Of the revenue generated 90 percent of the credit and 18 percent of the base currency. However, RCL revenue was collected on a "cash and continuous" basis.
2. The company offers its customers a credit rating of 45 days. 55 days to collect client payments. The company offers no financial reductions to reduce the debt disaster.
3. The degree of solvency and the degree of credit limited to the customer is determined by the use of personal and economic status of the beneficiary as well as by the presence in the institution.
4. Transactions with new customers may be conducted in line with cash sentencing and a credit score may be provided in due order.
5. The company employs a three-tier debt classification which is unusually outstanding for less than 30-90 days and regarded "good," and for 90-180 days is judged "double" and 181 days is considered "conflict."
6. The agency uses an "AGING PROGRAM" to manage the money in books for which it is responsible. It provides virtually bigger data on the previous series and enables the identification of the paying gradual debtor. The business owner cannot engage the ageing schedule in significant quantities of customers, leading to bad debt management.

SUGGESTIONS

- It is recommended that a company use the "expiry calendar" to show its debt, that it is faced with a grouping problem and is not linked to the e-book money owing to make during the same time. This problem may be solved by reading the experience of the series using grouped data.
- It is generally recommended that the institution establish a solid framework for guarantee limits on the financial

institution that must be fulfilled by the company that expands the organization in order to provide its purchasers with credit restraints.

- By implementing a single ERP package, it is necessary to improve the currencies and techniques of credit management in relation to the EFFECTIVE AND RECEIVABLE package.
- Generally, a guarantee from a programmed financial institution should be acquired by the company.
- Before checking whether borrowers' expenses have been paid or not in a timely way, the current billing system must be updated.
- Does the billing mechanism work? (For periodic invoice)

CONCLUSION

We may conclude that the overall return on cash and accounts receivable is pretty steady. In some areas, the company needs to raise awareness. Reliance Communications Ltd must attempt to resolve problems, especially in areas close to the debtor's control.

As Reliance Communications Ltd moves towards a liberalized market-driven environment, there is an urgent need for its managers to have a clear advantage as business owners, rather than government officials, these wishes are now not simpler by senior officials, but also require the sincere effort of all employees.

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