

SUMMER PROJECT REPORT

“A STUDY OF FINANCIAL WORK CARRIED BY CA VIDHANI VASWANI & CO.”

Submitted to:

DMSR

**G.S College of Commerce & Economics, Nagpur.
(An Autonomous Institution)**

Affiliated To:

Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur

Submitted by:

Mr. Kirtiman Shukla

Company Guide:

CA. Mahesh G Makhijani

Faculty Guide:

Dr. Aniruddha Akarte

**Department of Management Sciences and Research,
G.S. College of Commerce & Economics, Nagpur
NAAC Accredited “A” Grade Institution**



Academic Year 2022-23




CERTIFICATE

This is to certify that the investigation described in this report titled “**A STUDY OF FINANCIAL WORK CARRIED BY CA VIDHANI VASWANI & CO.**” has been carried out by **Mr. Kirtiman Shukla** during the summer internship project. The study was done in the organization, **VIDHANI VASWANI & CO.** in partial fulfillment of the requirement for the degree of Master of Business Administration of **R.T. M. Nagpur University, Nagpur.** This work is the own work of the candidate, complete in all respects and is of sufficiently high standard to warrant its submission to the said degree. The assistance and resources used for this work are duly acknowledged.

Dr. Aniruddha Akarte
(Faculty Guide)

Dr. Sonali Gadekar
(MBA-Co-Ordinator)

CERTIFICATE

 **VIDHANI VASWANI & CO**
CHARTERED ACCOUNTANTS
7B FIRST FLOOR, BAJAJ WING MANGALWARI COMPLEX
SADAR NAGPUR 440001

Internship Certificate

This is to certify that Mr. **KIRTIMAN KRISHNA KUMAR SHUKLA** student of MBA in (Finance) at G.S. College of Commerce & Economics, RTMNU Nagpur, has successfully completed his 60 days Internship Program under our firm **M/S VIDHANI VASVANI & CO**, Chartered Accountant (From 1 Sep 2022 to 31 Oct 2022)

During the period of his internship programmed with us he was punctual and Hardworking. His performance satisfactory and was able to complete the task successfully on time. We wish him success in life.

FOR M/S VIDHANI VASWANI & CO
CHARTERED ACCOUNTANTS
CA MAHESH G MAKHUJANI
(Partner)
(M.NO -125041)



Date: 15/11/2022

Place: Nagpur

ACKNOWLEDGEMENT

It is a matter of pride and privilege for me to have done a summer internship project at “**VIDHANI VASWANI & CO.**” and I am sincerely thankful to them for providing this opportunity to me.

I am thankful to **CA. Mahesh G Makhijani** for guiding me throughout this project and continuously encouraging me. It would not have been possible to complete this project without his support.

I am also thankful to all the faculty members of Department of Management Sciences and Research, G.S. College of Commerce and Economics, Nagpur and particularly my mentor **Dr. Aniruddha Akarte** and coordinator **Dr. Sonali Gadekar** for helping me during this project.

I'm thankful to the principal of G.S. College of Commerce and Economics, Nagpur, **Dr. Swati S. Kathaley** and to the Dean of DMSR, **Mr. Anand Kale**.

Finally, I am grateful to my family and friends for their unending support.

Kirtiman Shukla

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INTRODUCTION

CA firms provide professional services in the field of accounting, auditing, advisory and consultancy to various individual corporate A firm runs by one or more partners authorized by institute of chartered Accountant of India conduct internal and external audit of public and private limited companies, NGO's and the other organization. C.A firms provide tax, audit and advise on other legal matters to the financial aspect of the organization under the rule and regulation of the CA by laws of the International Accounting Standards.

CAs are the professionals who have more knowledge about taxation, accounting, audit and other financial topics than us and industries.

CA provides deeper insight into areas of risk and opportunity, while strengthening governance structure.

COMPANY PROFILE

VIDHANI VASWANI & COs a partnership firm of chartered accountancy. It is rendering comprehensive professional services which include audit, management consultancy, tax consultancy, accounting services, manpower management, secretarial services etc.

It is a professionally managed firm. The team consists of distinguished chartered accountants, corporate financial advisors and tax consultants. The firm represents a combination of specialized skills, which are geared to offers sound financial advice and personalized proactive services. Those associated with the firm have regular interaction with industry and other professionals which enables the firm to keep pace with contemporary developments and to meet the needs of its clients.

VIDHANI VASWANI & CO as a clear vision for the future growth and development of financial markets and services and researches to stay ahead of these trends and developments.

VIDHANI VASWANI & CO moulds its opinions and areas of competencies and introduces services so as to assist clients in their business operations and growth.

OUR WORK CULTURE: -

“Client Satisfaction is the key”

The prime motto of our firm “well done is better than well said” by which we focused for 100% client satisfaction and to be recognized as the best in what we do, built on a foundation of quality, an ability to think out of the box and a business- focused and result oriented approach: the firm is committed to ensuring delivery of timely, high-quality work that brings measurable value to its clients. Ethics, integrity and professionalism are the key notes of our work culture and approach.

We believe in Maintaining good long-term relations with our clients.

TERMINOLOGY

1) AUDIT:

Vouching: - Vouching is a technical term which refers to the inspection of documentary evidence supporting and substantiating a transaction, by an auditor. It is the practice followed in an audit, with the objective of establishing the authenticity of the transaction recorded in the primary books of account. It essentially consists of verifying a transaction recorded in the books of account with the relevant documentary and the authority on the basis of which the entry has been made, also confirming that the authority on the basis of which the entry has been made; also confirming that the amount mentioned in the voucher has been made; also confirming that the amount mentioned in the voucher has been posted to an appropriate account which would describe the nature of the transaction on its inclusion in the final statements in account Vouching do not include valuation.

- i) **Verification:**-Verification enables an auditor to confirm the result of Vouching about the ownership or the existence of the assets and the liabilities. Essential to discharge the legal duties imposed on the auditor by Companies Ordinance sub-section 3 of section 255.

2) TAXATION:- Indirect (gst):-•GST (goods and service tax) is an indirect tax levied on goods and services.

- GST is a single tax on the supply of goods and services.

- GST improve overall economic growth of the nation.

- GST is a comprehensive indirect tax levy on manufacture, sale and consumption of goods as well as services at the national level.

It will replace all indirect taxes levied on goods and services by states and central.

Direct (income tax) :- Income Tax is a direct and single tax charged on the income of any person for a relevant income year in relevant assessment year.

That means, in order to generate revenues, Government imposes tax on various areas. Of them Income Tax is the tax which is levied on the taxable income of a person or entity as per the provisions of the income Tax Ordinance, 1984.

PROJECT FINANCING:-

The International Project Finance Association defines Project finance as “financing of long-term infrastructure, industrial projects, power plant, etc., where project debt and equity used to finance the project are paid back from the cash-flow generated by the project.”

The two key aspects of project financing are:

- 1. The project revenues (cash flows) are expected to service debt or equity interest taken by the providers of capital.
- 2. The loans are secured by the project assets or, to the extent security interests are restricted or have limited value, are secured by contingent support from sponsors and other project participants.

SCOPE OF THE STUDY

Internship at was my first experience . I learn a lot new things about gst audit income tax.

1] Tally Accounting:

Tally is most used accounting software. Small and medium sized business cantake service from CA firms who can allocate accountants to handle accounting for your business.

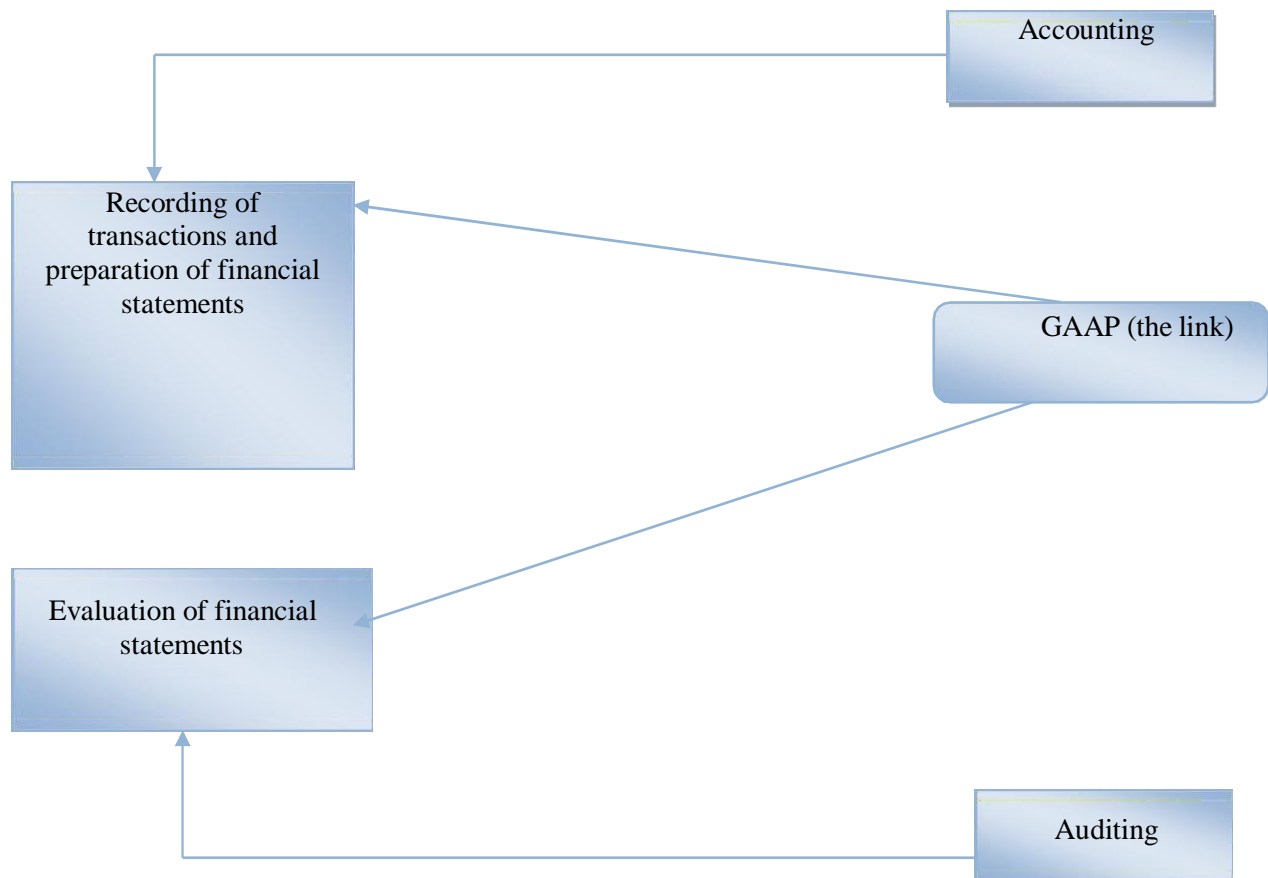
2] Tax Audit:

Tax Audit is requirement of Income Tax Act for companies large businessesTax Audit Report helps in compliance of income tax laws & highlights key tax related information.

Experienced CA firms can help in reducing non-compliance of income tax laws.

Difference between auditing & accounting:

Several customers and members confuse with accounting and auditing, because maximum auditing is concerned with accounting information also many auditors have considerable expertise in accounting matters.



Accounting the system of recording and summarizing business and financial transaction and analyzing, verifying, and reporting the results of financial information for decision making. It's providing service to an entity.

Financial auditing is the process of examining an organization's (or individual) financial records to determine if they are accurate and in accordance with any applicable rules (including accepted accounting standards), regulations, and laws.

Auditing is the process of examining an organization's (or individual) financial records to determine if they are accurate and in accordance with any applicable rules (including accepted accounting standards), regulation, and laws. From the point viewof the audit of financial statements, these are generally accepted accounting principles (GAAP).

Requirements of an Effective Audit:

In order for an audit to be completed properly, auditor must contain certain attributes. Such as:

- Auditor must have a thorough understanding of the entity being audited and the industry of which it is a part.
- The auditor must also have a comprehensive knowledge of GAAP in order to audit effectively.
- A solid grasp of concepts of internal control and a careful review and evaluation of internal accounting controls are also necessary ingredients to an effective audit.
- In addition to understanding the company, GAAP, and internal control, the auditor must also be knowledgeable in the area of evidence gathering and evaluation.

According to Taylor and Glezen, 1979, to become a chartered accountant, a person must fulfill the following requirements:

- An Educational Requirement
- An Experience Requirement

OBJECTIVES

1. To Get the knowledge about the tally.
2. To know about customer satisfaction and dissatisfaction.
3. To know the customer perception towards **VIDHANI VASWANI & CO**
4. Quality provides by The CA firm
5. To improve communication skills, to get some exposure, to know how field work is performed during the passing the entries.

NEED OF THE STUDY

1. To make relationship between the client.
2. Accountants other than CAs are less experienced and by default are less professional.

However, accountants are capable of doing their jobs well but they can't match the level of professionalism a CA has.

3. A business can trust a Chartered Accountant with all its money as CAs are obliged to follow certain norms acknowledged by the ICAI.
4. A practicing and efficient CA can help you out with more services apart from just filling out the returns.
5. For tax compliances – If you are registered under the tax government it will not only ask you to maintain the records of business transactions but will require you to calculate tax accurately on the transaction.
6. Here you need a CA as he/she is the one with complete knowledge related to the regulatory norms on tax.

SIGNIFICANCES OF THE STUDY:

1. Every Internship report is an essential partial requirement of MBA program.
2. Because of the knowledge & learning become great when it's linked both academic and practical knowledge. By internship program student can create contacts & networking.
3. Contact helps to get a good job in our practical life. Every student prepare themselves for the job market.

CONTRIBUTION DURING SIP

1st Week

Sales

i) For credit note:- CNTRL+F8

I was given the accounting work wherein I used to do entries in tally. In tally I used to make entries of.

The screenshot shows the Tally ERP 9 Accounting Voucher Creation window. The title bar is 'Tally.ERP 9'. The menu bar includes 'P: Print', 'E: Export', 'M: E-Mail pload', 'op', 'G: Lan K: Control Centre', 'H: Support Centre', and 'H: Help'. The window title is 'Accounting Voucher Creation' and the company name is 'Suryam Sales'. The voucher type is 'Credit Note' (No. 1), dated '1-Apr-2020' (Wednesday). The original invoice number is 'SS/1'. The party name is 'Chitra & Co.'. The sales ledger is 'Sale - GST/IGST'. The voucher contains the following items:

Name of Item	Quantity	Rate	per Disc %	Amount
Desktop HCL Infinity	1 Nos.	30,000.00	Nos.	30,000.00
Desktop Lenovo K200	1 Nos.	45,000.00	Nos.	45,000.00
				75,000.00
CGST				6,750.00
SGST				6,750.00
				88,500.00

The 'Narration' field contains '2 Nos.'. The 'Provide GST/e-Way Bill details' checkbox is checked. The bottom status bar shows 'Tally MAIN --> Gateway of Tally --> Accounting Voucl', '© Tally Solutions Pvt Ltd., 1988-2018', 'Thu, 11 Jun, 2020', and '23:40:55'. The right-hand side of the screen shows a vertical menu of function keys (F1-F12) with their corresponding actions, such as 'F1: Accounting Voucher', 'F1: Inventory Voucher', 'F2: Date', 'F3: Company', 'F4: Contra', 'F5: Payment', 'F6: Receipt', 'F7: Journal', 'F8: Sales', 'F8: Credit Note', 'F9: Purchase', 'F9: Debit Note', 'F10: Reversing Journal', 'F10: Memos', 'S: Stock Query', 'A: Tax Analysis', 'I: Accounting Invoice', 'V: As Voucher', 'I: Post-Dated', 'L: Optional', 'F11: Features', and 'F12: Configure'. The 'F8: Credit Note' option is highlighted with a red box.

ii) For debit note :- CNTRL+ F9

Tally.ERP 9

P: Print E: Export M: E-Mail O: Upload S: Shop G: Language K: Keyboard K: Control Centre H: Support Centre H: Help

Accounting Voucher Creation AccountsGuy.Net Ctrl + M

Sales No. 1 1-Apr-2014 Tuesday

Ref. :

Particulars	Debit	Credit
Dr Cash Cur Bal: 1,05,000.00 Dr	80,000.00	
Cr Sales Cur Bal: 80,000.00 Cr		80,000.00

Narration:
Being Sales made.

80,000

Accept ?
Yes or No

Q: Quit A: Accept D: Delete X: Cancel Ctrl + N

(53/54) Tally Messages

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation (c) Tally Solutions Pvt. Ltd., 1988-2014 | Wed, 2 Apr, 2014 20:22:29

F1: Accounts Buttons
 F1: Inventory Buttons
 F1: Payroll Buttons
 F2: Date
 F3: Company
 F4: Contra
 F5: Payment
 F6: Receipt
 F7: Journal
 F8: Sales
 F8: Credit Note
 F9: Purchase
 F9: Debit Note
 F10: Rev Jml
 F10: Memos
 I: Acct Invoice
 V: As Invoice
 I: Post-Dated
 L: Optional
 F11: Features
 F12: Configure

2nd and 3rd Week:

Purchase bills:-F9

Accounting Voucher Creation		ABC Company	Ctrl + M
Purchase No. 1		1-Apr-2008	
Ref: Pur01/2008-2009		Tuesday	
Particulars	Debit	Credit	
To Supplier A Cur Bal: 10,000.00 Cr New Ref: Pur01/2008-2009 30 Days 10,000.00 Cr (1-May-2008)		10,000.00	
By Local Purchase Cur Bal: 10,000.00 Dr	10,000.00		
Narration: Purchase from Supplier A		10,000.00	10,000.00
		Accept ? Yes No	

Bank statement:-,F12

Bank Statement		ABC Company	Ctrl + M			
Bank Ledger: HDFC Bank		Statement till: 30-Sep-2013				
Account Number:						
Statement Number:						
Sl. No.	Date	Particulars	Instrument No.	Debit	Credit	Balance
Opening Balance						
1	1-10-2013	0214/1273604/Harjit Singh	001	5,000.00		5,000.00 Cr
2	1-10-2013	Funds Transfer to Kotak Securities	002	3,000.00		300.00 Cr
3	1-10-2013	Demat Charges for Jan-2011	003	2,500.00		2,500.00 Cr
4	1-10-2013	KS 3in1 SP N URRN0 000098213	004		3,500.00	1,000.00 Cr
5	2-10-2013	IB Funds Transfer CR 02140120001274	005	1,570.00		2,570.00 Cr
6	2-10-2013	KS 3in1 SP N URRN0 000094113	006	3,215.00		5,785.00 Cr
7	2-10-2013	NEFT AXISH1054008840 HARJIT SINGH	AXISH1054008840		3,500.00	2,285.00 Cr
8	2-10-2013	KS 3in1 SP N URRN0 000095892	008		1,685.00	800.00 Cr
9	4-10-2013	0214/1273604/Harjit Singh	009	8,500.00		9,300.00 Cr
10	4-10-2013	0214/1273604/Harjit Singh	010	3,254.00		12,554.00 Cr
11	4-10-2013	0214/1273604/Harjit Singh	011	1,780.00		14,334.00 Cr
12	5-10-2013	0214/1273604/Harjit Singh	012	1,500.00		15,834.00 Cr
13	5-10-2013	0214/1273604/Harjit Singh	013	1,780.00		17,614.00 Cr
14	5-10-2013	0214/1273604/Harjit Singh	014	3,650.00		21,264.00 Cr
15	5-10-2013	0214/1273604/Harjit Singh	015		2,500.00	18,764.00 Cr
16	5-10-2013	0214/1273604/Harjit Singh	016		1,500.00	17,264.00 Cr
17	5-10-2013	0214/1273604/Harjit Singh	017		1,500.00	15,764.00 Cr
18	5-10-2013	0214/1273604/Harjit Singh	018		1,500.00	14,264.00 Cr
19	5-10-2013	0214/1273604/Harjit Singh	019		500.00	13,764.00 Cr
20	5-10-2013	0214/1273604/Harjit Singh	020		1,000.00	12,764.00 Cr
21	5-10-2013	0214/1273604/Harjit Singh	021		1,000.00	11,764.00 Cr
22	5-10-2013	0214/1273604/Harjit Singh	022		2,250.00	9,514.00 Cr
23	5-10-2013	0214/1273604/Harjit Singh	023	1,300.00		10,814.00 Cr
24	6-10-2013	0214/1273604/Harjit Singh	024	1,790.00		12,604.00 Cr
Current Total :				38,839.00	20,235.00	
Closing Balance :				12,604.00		

4th and 5th Week:

Other expenses:-

Electric bills-F7 (journal)

Fuel- F7

Stationery-F7

Accounting Voucher Creation		Swayam Sales		Ctrl + M X	
Journal		No. 4		1-May-2020 Friday	
Particulars		Debit	Credit		
By Repair and Maintenance		450.00			
<i>Cur Bal: 2,750.00 Dr</i>					
By Rent Paid		350.00			
<i>Cur Bal: 21,350.00 Dr</i>					
By Electricity Bill		600.00			
<i>Cur Bal: 2,600.00 Dr</i>					
By License Fees, Municipal Taxes etc.		500.00			
<i>Cur Bal: 3,050.00 Dr</i>					
By Subscription & Membership Fees		420.00			
<i>Cur Bal: 2,070.00 Dr</i>					
By Fuel and Maintainence of Vehicle		520.00			
<i>Cur Bal: 3,100.00 Dr</i>					
By Warehousing Expenses		325.00			
<i>Cur Bal: 4,025.00 Dr</i>					
By Insurance Premiums		650.00			
<i>Cur Bal: 650.00 Dr</i>					
By Legal Expenses		450.00			
<i>Cur Bal: 1,000.00 Dr</i>					
To Cuttack Office			4,265.00		
<i>Cur Bal: 89,265.00 Cr</i>					
Narration:					
		4,265.00	4,265.00		

1) I got to do vouching of expenses and income(initial stage of audit) of the temple.

- While doing vouching of income and expenses, we checked each and every receipt of income of that temple.
- We were told to make a query sheet of any mistake or issue while doing this.
- Checking each and every receipt was a hectic thing to do but that helped me understand .
- flow of a transaction and finally how it helps in the preparation of financial statements.

6th Week:

HOW TO COMMUNICATE THE AUDIT RESULT:-

At the last stage of the audit, the audit team communicates the audit result to the Trustee and the Stakeholders of the fund. The auditor should review and assess the conclusion drawn from the audit evidence obtained during the course of the audit. Before finalizing the audit, the audit reports the following formalities are maintained which are as follows.

a) Draft Audit Report

On evaluation and finalization of audit findings the audit firm communicates the audit report to the clients in draft form to the clients.

b) Discussion of Audit Report with Exit Meeting

After preparation of draft audit report the audit firm documents all the matters, which are important in providing guidance that the audit is carried out with the basic principles of auditing. Then the firm discusses with the clients the audit findings at an exit meeting presented in the audit report. Firm invites comments on findings from the management and documents therein and documents the comments given by the client.

c) Finalizing the Audit Report

After making final amendments the firm submits the final report to the clients with the auditors' report.

VALUE OF CLIENT

It is certain that each and every information of a client is confidential to a firm. so aim is to provide value to clients **VIDHANI VASWANI & CO.** develop their auditing approach with that of other firms it undertakes the following:

Building up the working relationships will be fine.

The ability to understand client business.

Firstly, we gather initial information to evaluate the financial position of the client. secondly we analyze and verify with the proper documents. thus we come across to know ;

Client's business nature easily he

understands Internal control structure

Client expectation

We also collect informative documents like ;

- Last year audit report
- Board minutes
- Internal audit report

SPECIFIC ACCOUNTS RISK ANALYSIS:

Sometimes verification of all accounts won't be easy because of time constraint then it is urgent for the audit team to analyze the risk assessment of some specific accounts. these can be ;

Accounts Receivable

Accounts Payables

Non-current Assets

Inventory

Cash and Cash equivalents

Retained Earnings

Tax and Vat

Noncurrent Loan etc.

EVALUATION AND COMMUNICATION OF AUDIT RESULT: -

At the final stage of audit, the respective audit team communicates with the outcome of the audit to management and the shareholders of the entity. The audit team initially issues two types of reports:

Auditor's report –commonly known as external report.

Management letter –commonly known as internal report.

Auditor's report usually made for Shareholders and other external parties. On the otherhand.

management report is made for internal users. It's a recommendation letter for internal authority only.

LIMITATION OF STUDY

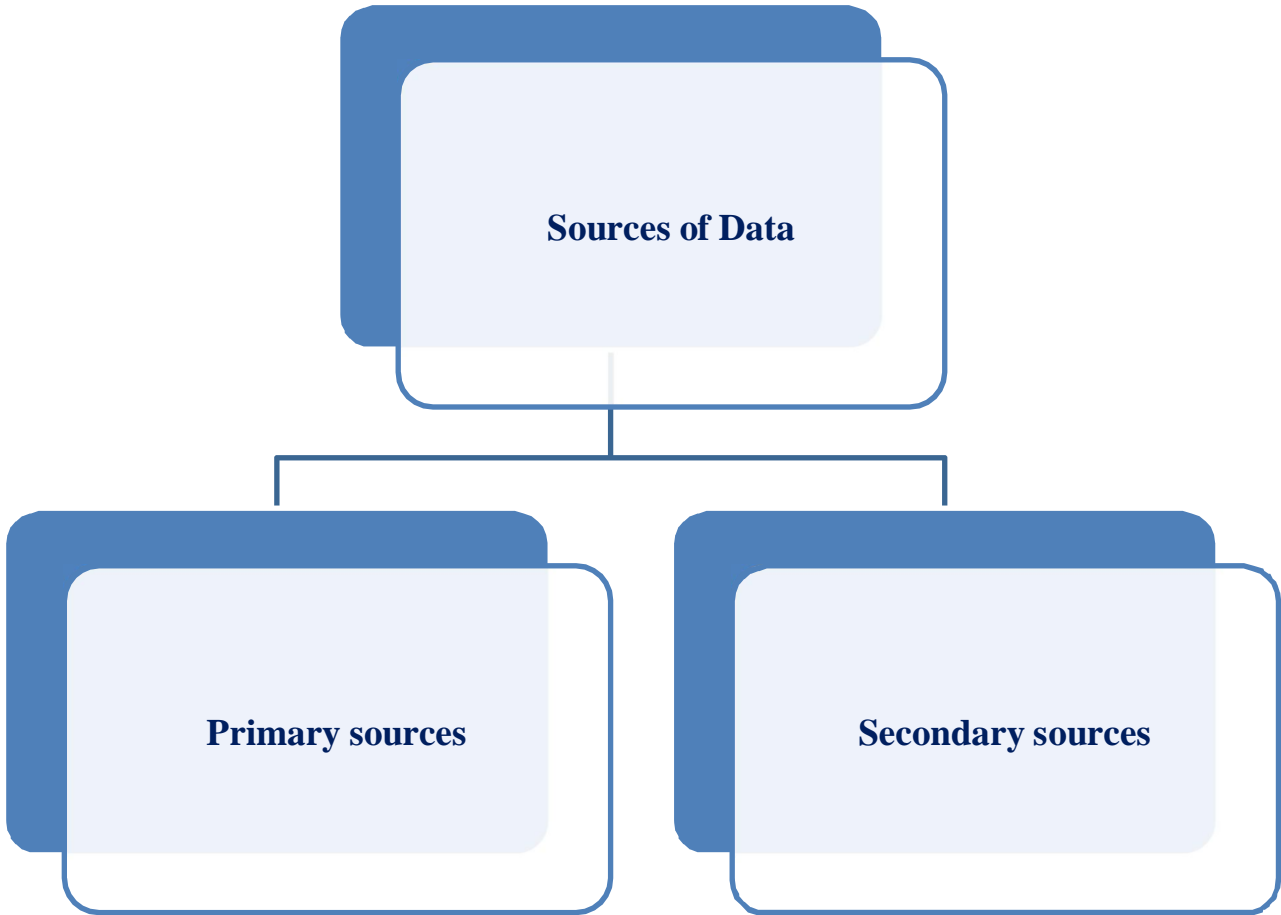
- 1) Internship time period was very short i.e., 45 days.
- 2) In 45 days, it's not possible to even gain a bird eye view of such vast concepts like taxation and audit.
- 3) Scheduled time span was not sufficient to cover all information.
- 4) As this internship was my first internship, I was unaware of the practicality of audit and taxation procedures.
- 5) Each one organization has their own secrecy that is not revealed to others.
During collecting the data, they did not disclose much information for asked of confidentiality of the organization.
- 6) Besides I have failed to observe application of related laws procedures followed during audit function.

RESEARCH METHODOLOGY

Data collection: -

Data collection is the systematic approach to gathering and measuring information from variety of sources to get a complete and accurate picture of an area of interest.

I have prepared this report on the basis of my experience gathered and from respected sir. I have disclosed my experience and finding in the analysis part by using different charts and tables. The methodology of the study mainly supplies the statistical methodology in collecting data and necessary analysis on different applicable laws and act. The details of the study are described below:



PRIMARY DATA:

Data used in research originally obtained through the direct efforts of the researcher through the time of internship. Data collected by working with several audit teams. discussing with managers, seniors and article students' circulars published by newspapers.

SECONDARY DATA:

Secondary data refers to data that was collected by someone other than the user. Secondary data can be collected through references as website.

Secondary data analysis can save time that would otherwise be spent collecting data and, particularly in the case of quantitative data, can provide larger and higher-quality databases that would be unfeasible for any individual researcher to collect on their own.

NEED OF INTERNSHIP:-

- 1) An internship is work related learning experience for individuals who wish to develop handsome work experience in certain occupation field.
- 2) An internship is position which always a student to gain professional experience in an occupational area which they are considering.
- 3) An internship is supervising pre- professional learning experience in which students apply their skills knowledge in professional settings.
- 4) It provides students with a full and realistic view of workplace, culture and experience.

- 1) Internship at **VIDHANI VASWANI & CO** was my first experience. I learnt lot of new things.
- 2) Initially I know about audit, taxation, tally accounting.
- 3) Here, I found the hard work to be done by people.
- 4) And how to communicate with clients, how to maintain good relationship with clients.
- 5) How to complete work in short span of time
- 6) I got to know about what client think about **VIDHANI VASWANI & CO.**
- 7) One of the major short-comings of audit procedure is the time limit. Client communicates with the audit firm at the eleventh hour and that creates pressure to complete the audit procedure and make a complete audit report and submit it to the clients. As a quality assurance of the audit work sometimes gets hampered.
- 8) For time limitation we finish the audit engagement and provide audit report very quickly. That reason quality of audit work not possible.

- Meaning and understanding the responsibilities
- Necessity of Commitment
- Accumulated valuable work-related skills
- Gained and understanding and become comfortable with professional workenvironment expectation and social norms

SUGGESTIONS:-

INTERNSHIP at **VIDHANI VASWANI & CO** was my first practical experience and I'm a fresher so I'm not in a position to give any suggestions to the firm.

CONCLUSION OF THE STUDY

1. I am Concluding that After working on this project it's my immense pleasure to say that it has been most beneficial to me as it gave a lot of knowledge about the Tally.
2. I Must say That the Vidhani & Vaswani group satisfy their client.
3. Clients are Loyal toward the Vidhani & Vaswani group.
4. The Service provided by the Vidhani & Vaswani group is possessing corporate quality.
5. Therefore, my objective of doing internship is Satisfy.
6. Hence, in last I would like to conclude that the Vidhani & Vaswani group is a good organization , they also having good future. If in Nagpur and outside the Nagpur any Small firm & Institution wants to get their financial work done then they must contact with Vidhani & Vaswani group.

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