

Abstract

Now a day, mostly organizational financial measurement of overall strengths and weaknesses are calculated through effective use of financial ratio analysis within their current system. Calculations of financial ratio analysis are always considered as complex tasks to well define business financial functional activities and their performance in market.

Significance of financial ratio analysis is associated with operational functional financial process of calculating ratios. These financial ratio analyses are recognized as mathematical indicators. Mathematical indicators are calculated by comparing key financial information business activities used in context of appearing in financial statements of a business and also analysing those to find out real reason behind businesses' current financial position, financial performance, and design and develop expectation about its future outlooks.

Type of this research study is qualitative in nature. Sample size is based on three cell phone companies. These cell phone companies are in procedural of Nokia, Samsung, Apple Inc. Researcher reviews cellular company's annual reports and practically apply financial ratio analysis for last 3 years. These years include time period of 2015 to 2017 to known the real performance in market.

The finding of this study is based on financial upgrade future of cell phone technology is recognized as the term of revolution in Pakistan that being driven in main part by the different age group years. Presently, in the being of high competitive business environment, it has been analysed that cellular companies are up to dating their network in procedural of 3 G and 4 G services to meet the latest cell phone technologies and make communication faster, reliable and use various sources as well.

Keywords: Liquidity ratio, Asset Management Ratio, Debt Management Ratio and Profitability ratio

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