

**A  
PROJECT REPORT  
ON  
“STUDY ON BREAK-EVEN ANALYSIS AND COST  
REDUCTION TECHNIQUES”  
AT  
Nafees Electronics and Hardware, PUNE  
TO  
SAVITRIBAI PHULE PUNE UNIVERSITY,  
PUNE  
MATRIX SCHOOL OF MANAGEMENT  
STUDIES,  
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## **ABSTRACT**

This project is based on **STUDY ON BREAK EVEN ANALYSIS AND COST REDUCTION TECHNIQUES** , as it means the point at which the gains equal the losses. a break even point defines when an investment will generate a positive return. The point where sales or revenues equal expenses. Or also the point where total costs equal total revenues. There is no profit made or loss incurred at the break even point. As a part of curriculum every student studying MBA has to undertake a dissertation project on a particular subject assign to him/her. Accordingly I have been assigned the project study on break even analysis and cost reduction techniques. As it is rightly said that finance is the life blood of every business, so every business needs fund for smooth running of its activities and the bank is one of the sources through which the business gets fund.

This project has been undertaken at NAFEES ELECTRONICS AND HARDWARE which is a retail shop in pune. So the work researcher has done through his dissertation period is based on existing data which includes data related to fixed cost and variable cost and to diversify the activities going on into fixed and variable cost.

This project is carried forward to understand about the different types of techniques on the basis of which we can change the current situation of break even point .