

ASSESSING THE LIQUIDITY DYNAMICS OF NIFTY IT COMPANIES: A COMPARATIVE STUDY BEFORE AND AFTER THE COVID-19 PANDEMIC

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ABSTRACT

The purpose of the study is to investigate how the Covid-19 pandemic has affected the liquidity of Nifty IT companies. The study makes use of secondary financial information from ten companies in the Information technology sector. Financial ratios like Current Ratio, Quick Ratio, Debtors to Current Assets Ratio, Cash and Bank to Current Assets Ratio, Working Capital to Current Assets Ratio were assessed in order to analyze liquidity. The study examines liquidity ratios between the financial years 2015-2016 to 2019-2020 (before the Covid-19 outbreak) with the financial years 2020-2021 to 2021-2022 (after the Covid-19 outbreak), using descriptive statistics, normality test and paired sample t test. The conclusion shows that, no significant differences in the liquidity ratio before and after the Covid-19 outbreak.

KEYWORDS: Covid-19, Nifty It, Financial Ratios, Liquidity.

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