

Financial Performance and Order Book Trends Using Business Intelligence Tools with Reference to L&T Construction

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Abstract: Financial performance analysis plays a crucial role in evaluating the financial stability, profitability, and operational efficiency of organizations. With the growing adoption of digital technologies, companies are increasingly using Business Intelligence (BI) tools to analyze financial data and support effective strategic decision-making. The present study focuses on analyzing the financial performance of Larsen & Toubro Construction using Business Intelligence tools such as Power BI. The study aims to visualize financial data, identify key financial trends, and enhance managerial insights through interactive dashboards. Both primary and secondary data sources are utilized for the analysis. Various analytical techniques including ratio analysis, graphical representation, and dashboard visualization are applied to interpret the financial data. The findings of the study highlight how BI tools improve financial transparency, data accuracy, and the efficiency of decision-making within organizations.

INTRODUCTION

Financial performance analysis is a process used by organizations to evaluate their financial health and operational efficiency. It helps businesses understand their profitability, liquidity, and solvency. Traditional financial analysis methods often rely on manual data processing, which can be time-consuming and prone to errors. However, with the emergence of Business Intelligence tools, financial data can now be analyzed quickly and efficiently. Business Intelligence tools such as dashboards, data visualization platforms, and analytical software enable organizations to convert raw financial data into meaningful insights. These tools help managers monitor financial performance in real time and make informed decisions. Larsen & Toubro Construction is one of the leading engineering and construction companies in India, known for executing large-scale infrastructure and development projects. The company operates in a highly competitive construction industry and relies on effective financial management to maintain operational efficiency and financial stability. This study analyzes the financial performance of the company using business intelligence techniques and explores how these tools contribute to improved financial decision-making.

REVIEW OF LITERATURE

According to **Howard Dresner (1989)**, who popularized the term Business Intelligence, organizations use BI systems to transform raw data into meaningful information that supports strategic and operational decision-making. He emphasized that BI tools enable companies to analyze financial data efficiently and improve business performance.

Ralph Kimball (2002) highlighted the importance of data warehousing and business analytics in organizations. He explained that structured data systems help organizations integrate financial information from multiple sources and support effective financial reporting and performance monitoring.

A study conducted by **Donald Farmer (2012)** focused on the role of data visualization in business analytics. The study explained that visualization tools such as dashboards and graphical reports help managers easily understand complex financial data and identify important trends for better decision-making.

Research by **Bernard Marr (2016)** emphasized that organizations increasingly rely on data analytics and business intelligence to improve financial planning and strategic management. According to the study, BI tools allow companies to analyze revenue patterns, control costs, and enhance overall financial performance.

OBJECTIVES OF THE STUDY

1. To analyze the financial performance of Larsen & Toubro Construction.
2. To study the role of Business Intelligence tools in financial analysis.
3. To evaluate profitability, liquidity, and operational efficiency of the company.
4. To examine how Business Intelligence tools improve financial decision-making.
5. To provide suggestions for improving the financial performance of the organization.

RESEARCH METHODOLOGY

RESEARCH DESIGN

The study follows a descriptive research design to analyze the financial performance of Larsen & Toubro Construction using analytical and Business Intelligence tools.

DATA COLLECTION

PRIMARY DATA

Primary data is collected through questionnaires and interviews with finance professionals and employees associated with financial operations.

SECONDARY DATA

- Company financial reports and annual reports
- Journals and research papers
- Websites and financial databases

TOOLS USED FOR ANALYSIS

- Percentage Analysis
- Financial Ratio Analysis
- Charts and Graphical Representation
- Business Intelligence Dashboards (Power BI)

FINANCIAL PERFORMANCE INDICATORS

Financial performance is measured using several indicators that help evaluate the financial health and operational efficiency of an organization. These indicators provide insights into the profitability, liquidity, and efficiency of the company.

PROFITABILITY

Profitability measures the ability of a company to generate profit relative to its revenue, assets, and overall business operations. It indicates how effectively the organization is able to convert its resources into earnings.

Examples:

- Net Profit Margin
- Return on Investment
- Return on Assets

LIQUIDITY

Liquidity indicates the company's ability to meet its short-term financial obligations using its current assets. It reflects the financial stability of the organization in managing day-to-day operations.

Examples:

- Current Ratio
- Quick Ratio

EFFICIENCY

Efficiency measures how well a company utilizes its resources such as assets and inventory to generate revenue and maintain operational effectiveness.

Examples:

- Asset Turnover Ratio
- Inventory Turnover Ratio
- Receivables Turnover Ratio
- Working Capital Turnover Ratio

ROLE OF BUSINESS INTELLIGENCE TOOLS IN FINANCIAL ANALYSIS

Business Intelligence (BI) tools have become an indispensable part of modern financial management, playing a critical role in analyzing, interpreting, and improving an organization's financial performance. By converting vast amounts of raw financial data into meaningful insights, BI tools empower management teams to make strategic decisions with accuracy, speed, and confidence.

Data Visualization

BI tools transform financial data into graphs, dashboards, and charts, making it easier for managers to understand financial results and identify trends.

Real-Time Monitoring

One of the main advantages of BI tools is real-time financial monitoring. Interactive dashboards allow organizations to track key metrics such as cash flow, accounts receivable, and budget adherence instantly. This helps detect irregularities or shortfalls promptly, enabling timely corrective actions and supporting faster, more informed decisions to maintain financial stability.

Predictive Analysis

BI tools can forecast future financial trends by analyzing historical financial data and identifying patterns that assist in financial planning.

Decision Support

Managers can make strategic decisions based on insights generated from financial data through BI tools, which improve the accuracy and efficiency of decision-making.

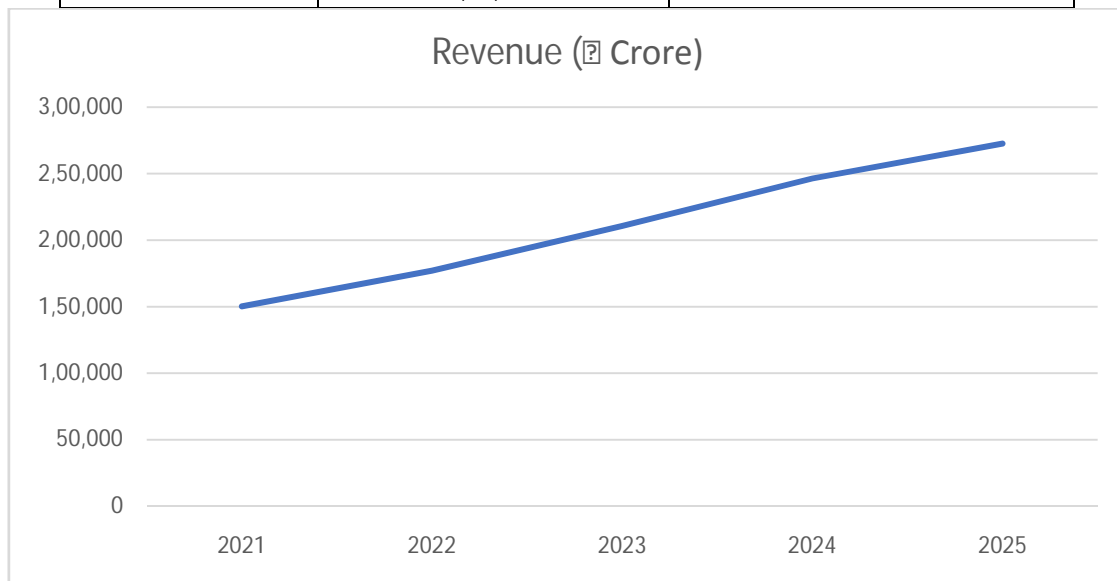
Common BI tools include:

- Power BI
- Tableau
- Excel Dashboards
- Google Data Studio

DATA ANALYSIS AND INTERPRETATION

Revenue Trend Data

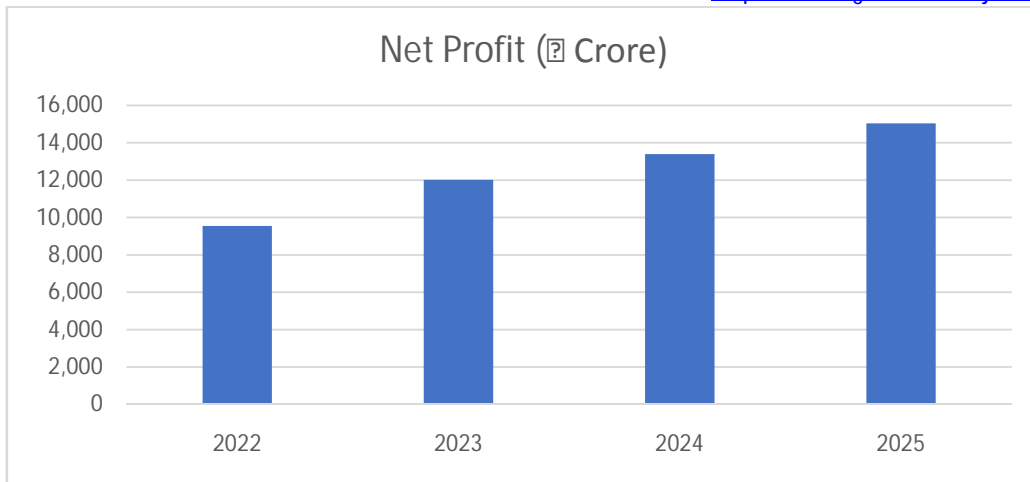
Year	Revenue (Crore)	Growth %
2021	1,50,200	—
2022	1,77,000	17.80%
2023	2,10,600	19.00%
2024	2,46,400	16.90%
2025	2,72,600	10.60%



Interpretation: The revenue trend chart shows the financial growth of L&T Construction over the period from 2021 to 2025. The company's revenue has increased steadily during these years.

Profit Performance

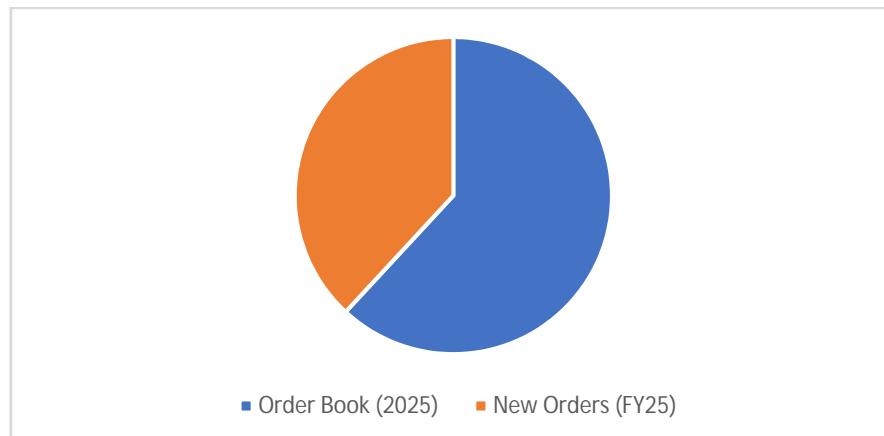
Year	Net Profit (Crore)
2022	9,550
2023	12,020
2024	13,400
2025	15,037



Interpretation: The net profit chart represents the profitability performance of L&T Construction from 2022 to 2025. Overall, the chart reflects strong financial stability and consistent profitability growth.

Order Book & Project Performance

Metric	Value (Cr₹)
Order Book (2025)	579137
New Orders (FY25)	356631
International Orders	~46%



Interpretation: The order book and project performance chart highlights the future business potential of L&T Construction. The strong order book and significant new orders suggest sustained future revenue growth and long-term business stability.

FINDINGS

1. Consistent Revenue Growth: L&T Construction's revenue increased steadily from 1,50,200 crore in 2021 to 2,72,600 crore in 2025, reflecting strong business expansion and market presence.
2. Strong Profitability: Net profit showed continuous growth from 9,550 crore in 2022 to 15,037 crore in 2025, indicating efficient cost management and operational excellence.
3. Healthy Order Book: The company maintains a substantial order book of 5,79,137 crore in 2025, ensuring a strong pipeline of projects for future revenue generation.
4. Robust New Orders: With 3,56,631 crore in new orders in FY2025, L&T Construction demonstrates sustained demand for its engineering and infrastructure services.
5. Global Presence and Diversification: Approximately 46% of orders are from international markets, highlighting the company's global footprint and reduced dependency on a single market.

SUGGESTIONS

1. Focus on Revenue Growth Sustainability: Explore opportunities in emerging infrastructure sectors and public-private partnerships to maintain high revenue growth rates.
2. Enhance Operational Efficiency: Implement advanced project management and digital tools to further optimize costs and improve net profit margins.

3. Strengthen International Market Strategy: Expand presence in high-growth international markets to balance domestic market fluctuations and enhance global competitiveness.
4. Risk Mitigation for Order Book: Regularly review and assess the order book to manage execution risks and ensure timely completion of large-scale projects.
5. Innovation and Diversification: Invest in innovative construction technologies, renewable infrastructure, and sustainable projects to diversify offerings and capture new revenue streams.

CONCLUSION

L&T Construction has demonstrated strong financial performance over the last five years, with consistent revenue and net profit growth. The substantial order book and healthy inflow of new orders reflect a robust pipeline and promising future business potential. The company's growing international presence further strengthens its market position and reduces dependency on a single region. By focusing on operational efficiency, global expansion, and innovation, L&T Construction is well-positioned for sustainable growth and long-term stability in the infrastructure and engineering sector.

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