

SUMMARY

As tea plant has a cultural and economical value, tea industry place and important role in the global economy and Turkish economy.

Due to the accelerated tea demand, tea production and tea sales have been increasing steadily. Therefore, tea industry develops year by year. There are lots of firms in tea industry, the most considerable is Çaykur. It produces the two third of the tea in Turkey. In this thesis, a comprehensive analysis about tea industry has been done and financial analysis techniques has been explained.

In the last section, the fundamental financial tables of Çaykur are analyzed and the financial status of the firm is put forward.

The financial status of Çaykur in the last five years develops years by year and the financial structure improves. As this development continues, the company's economical status will be better than to day.

Finally, Çaykur, that is in a vital status according to tea production and sales in the industry, has been empowered financially and keeps a potential growth in the future.