

### SECTION-C

**Note:** Long answer type questions. Attempt any three questions. 3x10=30

- Q.3 Discuss the applications of ratio analysis in interpreting of financial statements & its analysis.
- Q.4 What types of transactions will not be reflected in the statement of sources applications of funds? Explain.
- Q.5 What is the working capital management? Bring out role of various constituents of working capital.
- Q.6 Prepare a fund flow statement with the help of imaginary figures.
- Q.7 What are the different methods used for the analysis of financial statement?

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**5th Sem. / (FAA)**

**Subject : Trade Finance**

Time : 3 Hrs.

M.M. : 100

### SECTION-A

**Note:** Very Short Answer type questions. Attempt any 15 parts. (15x2=30)

- Q.1 a) Income Statement.
- b) Statement of changes in Financial Statement.
- c) External Analysis.
- d) Cost of Sales.
- e) Earning before Tax (EBT).
- f) Outstanding Expenses.
- g) Comparative Balance Sheet.
- h) Earning Per Share (EPS).

- i) Fixed Assets turnover ratios.
- j) Current Liabilities.
- k) Re-order level.
- l) What are activity ratios?
- m) Contingent liabilities.
- n) Trend Analysis.
- o) Work - in - Progress.
- p) Permanent Working Capital.
- q) Non-Current Assets.
- r) Creation of Reserve.

### SECTION-B

**Note:** Short answer type questions. Attempt any ten parts 10x4=40

- Q.2
- i) What are Common - Size financial statement?
  - ii) Explain liquidity ratios.

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- iii) Precautions to be taken while using return on investment (ROI).
- iv) Advantages of Ratio Analysis.
- v) Describe the schedule of changes in working capital.
- vi) Define the various turn-over ratios.
- vii) What is profitability? How is it measured?
- viii) Uses of fund flow statement.
- ix) Meaning of Cash flow statement.
- x) Limitations of Cash flow statement.
- xi) Prepare a schedule of changes in working capital.
- xii) Gross & Net concept of working capital.
- xiii) ABC analysis for inventory control.
- xiv) Significance of current Ratios.
- xv) Define the concept of "Trend Analysis".

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