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TO STUDY THE TREND OF THE EXPORT AND IMPORT OF VARIOUS COMMODITIES OF FOOD PROCESSING UNITS USING TREND ANALYSIS FOR PRE AND POST-PANDEMIC – COVID 19

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Abstract

Financial Statement Analysis is analyzing an enterprise's financial statements to make decisions to understand an organization's comprehensive health. Financial Statement analysis through Trend analysis is the process of looking at current trends in order to predict future ones and is considered a form of comparative analysis. The unexpected breakout of coronavirus disease (COVID-19) speedily spread across the globe, leaving no country last in being affected by the global pandemic in the year 2019–20. In Food Processing Units, the unanticipated disruption has encumbered its lock on the global food supply sector as major cities shut down for several months in India and Worldwide. Human existence depends upon food, which renders energy for activity, growth, and all body functions. Although every country has shown eminent response to tackle the ongoing pandemic, the Food Processing Units remain vastly exposed to significant COVID-19 risks. This research primarily investigates the trend of Export and Import of various commodities of Food Processing Units during post Pandemic COVID – 19 and explores the policies adopted and strategies undertaken for its sustainability.

Keywords: Financial Statement Analysis, Trend analysis, pandemic COVID-19, Food Processing Units, Export, Import.

Introduction

present the balance sheet as of the end of each year for the past three years. The changes in periodic balance sheet items reflect the conduct of a business. While interpreting comparative Balance sheets the interpreter has to note the following points:-

1. The current or short term financial position can be noticed by seeing the working capital in both the years. The increase in working capital will mean improvement in current financial position of the business but an increase in current asset followed by an increase in current liabilities of the same amount will not show any improvement in short term financial position.
 2. The long term financial position can be analyzed by studying changes in fixed assets, long term liabilities and capital. Fixed assets should be financed from long term sources.
 3. To study the profitability of the concern increase or decrease in retained I earnings, various resources and surplus and more will help Illustration.
2. Comparative Income Statement

A comparative income statement will consist of two or three columns of amounts appearing to the right of the account titles or descriptions. For illustration, the income statement for the year 2012 will report the amounts for each of the years 2012, 2011, and 2010. Comparative income statement is the part of financial statement analysis. This statement is made for analysis of company's revenue position. For making this statement, we take two years income statement. We compare its all figures. By comparing its all figures, we find increase or decrease in its all items. After this, we calculate % of increase or decrease by taking previous year as base year. It means, we divide increase or decrease figure by previous year figure. Following is the illustration of comparative Income statement. Financial statement analysis is the procedure of analyzing an enterprise's financial statements for making decisions for purposes and to understand the comprehensive health of an organization. Financial statements collect financial information, which must be evaluated through financial statement analysis to become more supportive to shareholders, managers, investors, and other interested parties. There are various tools for the analysis of Financial Statements like Comparative Statements, Common-Size Statements, Trend Analysis, Ratio Analysis, and Cash Flow Analysis.

Trend analysis is a technique used in technical analysis that tries to predict future stock price movements centered on recently observed trend data. Trend analysis uses historical data to estimate the long-term direction of market sentiment. Trend analysis is useful because stirring with trends, and not against them, will lead to profit for an investor. It is based on the idea that what has occurred in the past gives traders an idea of what will occur in the future. There are three main forms of trends: short-, intermediate- and long-term. Trend analysis is the process of observing current trends in order to predict future ones and is considered a form of comparative analysis.

Exports and imports play an important role in determining the overall health of an economy. Countries use the data they acquire from exports and imports to determine if they are experiencing a surplus or a deficit. If you work in logistics, finance, or a government position that comprises managing shipments between foreign countries, understanding how exports and imports work may gain you.

Exports are the goods and services a country produces domestically and sells to businesses or customers who reside in a foreign country. This results in an influx of funds to the country that is selling its goods and services. Usually, companies export goods or services in areas where they have a competitive advantage over other companies because their product or service is superior. Imports are the goods and services a business or customer procures from another country. This results in an outflow of funds from the country that is buying foreign goods and services. While most countries try to export more goods and services than they import to increase their domestic revenue, a high level of imports can indicate a growing economy.

Exports and imports are important because together they make up a country's balance of trade, which can impact an economy's overall health. In a healthy economy, both imports and exports see continual growth. This usually represents a sustainable and strong economy. When exports and imports become unstable, it can cause either a trade surplus or a trade deficit.

Under the leadership of Prime Minister Narendra Modi, India has organized a range of efforts to introduce fundamental and modernizing changes to the economy such as increasing digital transactions, cutting red tape, increasing efficiency, and introducing the Goods and Services Tax, among others. This reconsidering and restructuring of the economy created room for growth and improvement in areas such as food and product retail.

India's Food Processing Sector is one of the world's largest sectors; its output is expected to reach \$ 535 Bn by 2025-26. It lies at the heart of the Government of India's make India initiative and reverberates with Prime Minister Modi's call for 'vocal for local'. A well-developed Food Processing unit with a higher level of processing helps reduce wastage, improves value addition, promotes crop diversification, ensures better returns to the farmers, promotes employment, and increases export earnings. This sector is also capable of addressing critical issues of food security, and food inflation and providing wholesome, nutritious food to the masses.

Food Processing Sector has also appeared as a significant segment of the Indian economy in terms of its GDP, employment, and investment contribution.

The unexpected breakout of coronavirus disease (COVID-19) speedily spread across the globe, leaving no country last in being affected by the global pandemic in the year 2019-20. In Food Processing Units also the unanticipated disruption has encumbered its lock on the global food supply sector as major cities shut down for several months in India and Worldwide. Human existence depends upon food, which renders energy for activity, growth, and all body functions. Although every country has shown eminent response to tackle the ongoing pandemic, the Food Processing Units remain vastly exposed to significant COVID-19 risks. This research primarily investigates the trend of Export and Import of various commodities of Food Processing Units during post Pandemic COVID – 19 and explores the policies adopted and strategies undertaken for its sustainability.

Objectives

- 1) To analyze the present status of Food Processing Units in India.
- 2) To study the trend of the Export and Import of Food Processing Units pre and post Pandemic COVID -19.
- 3) To identify the commodities which have the highest Export potential.

Need

- 1) The trend analysis of various Commodities of Food Processing Units of India is taken as a topic for research to evaluate the relative strengths and weaknesses of the county and its business climate for the Food Processing Sector.
- 2) This research provides information to owners of Food Processing Units in India to identify the commodities which have the highest Export potential.
- 3) It also focuses on identifying and providing recommendations for food processing Units.

Research Methodology

The present study is based on descriptive Research methodology. The data collected for the study is from the Secondary Source. The relevant material and secondary data were collected from both official and unofficial sources. The various sources of information are as follows:

This Research is conducted with help of publications, press releases, Annual reports, committee reports & magazines of the Ministry of Food Processing Units, FICCI & other governmental & Non-Governmental Institutions.

The researcher has taken all the statistical Information from these sources & compiled them in appropriate tabular format & used necessary Graphs & charts for better understanding. To the best of her knowledge researcher attempted to analyze & interpret the data.

Data Analysis & Interpretation

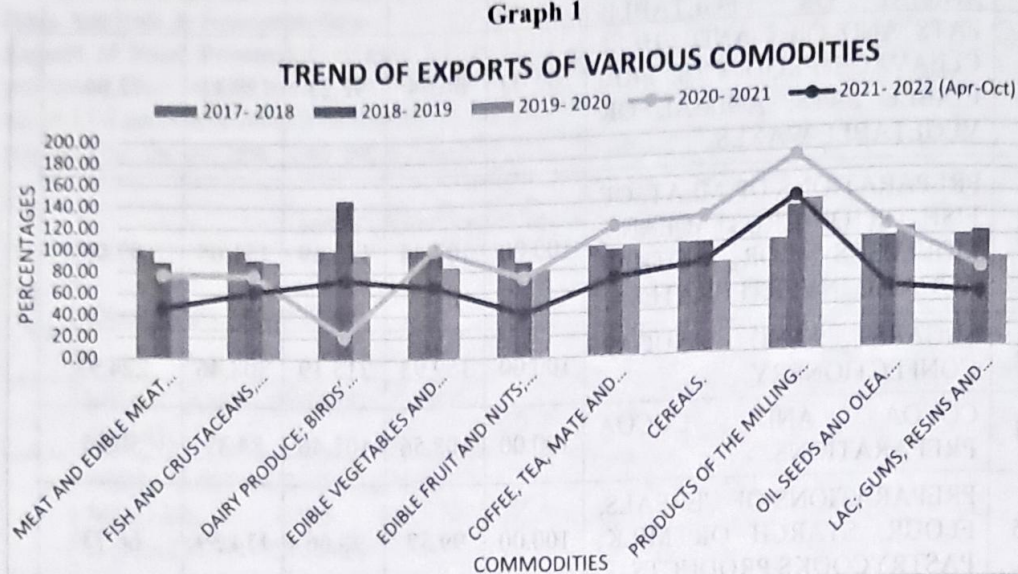
Export of Food Processing related Commodities: The value of agri-food exports including processed food exports during 2020- 21 was of the order of US \$ 38.32 Billion accounting for about 13.2 percent of India's total exports (total exports US \$ 291.17 Billion). The exports of food products for the last four years and the current year are shown in Table 1 below:

India's Food Exports (in percentage)						
S. No.	Commodity Description	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022 (Apr-Oct)
1	MEAT AND EDIBLE MEAT OFFAL.	100.00	89.17	79.07	77.21	46.65
2	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES.	100.00	91.33	89.90	76.42	61.57
3	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PROD. OF ANIMAL ORIGIN, NOT ELSEWHERE SPEC. OR INCLUDED.	100.00	146.94	96.45	21.22	72.50
4	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS.	100.00	99.70	83.92	99.77	65.86
5	EDIBLE FRUIT AND NUTS; PEEL OR CITRUS FRUIT OR MELONS.	100.00	87.09	80.28	72.72	39.88
6	COFFEE, TEA, MATE AND SPICES.	100.00	96.66	99.67	117.86	70.62
7	CEREALS.	100.00	100.11	81.85	123.46	82.18
8	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN.	100.00	129.87	135.29	175.59	138.84
9	OIL SEEDS AND OLEA. FRUITS; MISC. GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER.	100.00	99.60	107.65	110.66	54.74
10	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS.	100.00	103.72	80.76	71.37	48.45

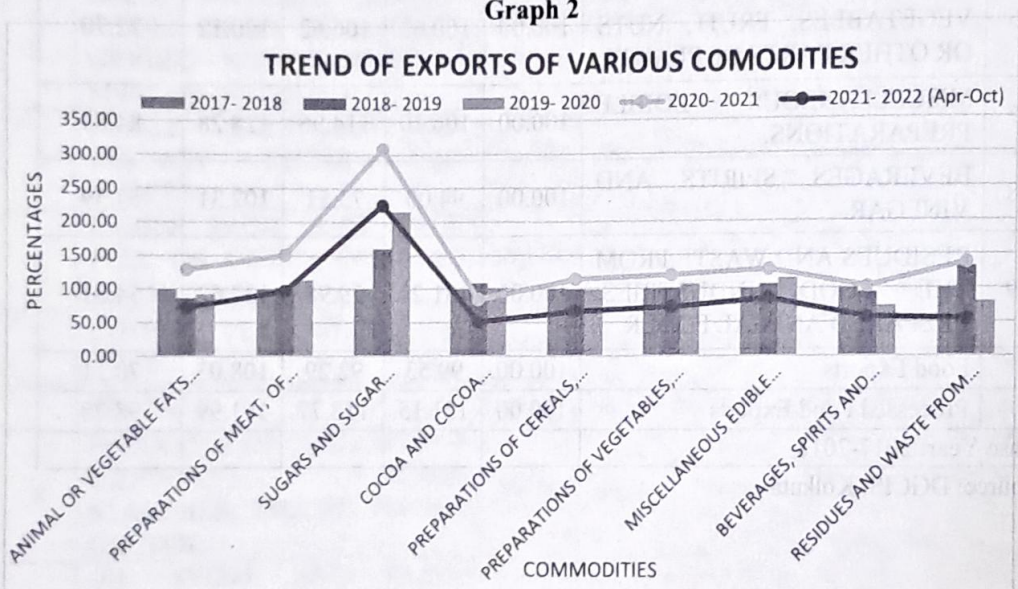
11	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PRE-EDIBLE FATS; ANIMAL OR VEGETABLE WAXES.	100.00	86.84	92.23	129.11	72.04
12	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	100.00	102.44	113.69	151.05	97.06
13	SUGARS AND SUGAR CONFECTIONERY	100.00	159.93	215.19	308.46	224.97
14	COCOA AND COCOA PREPARATIONS.	100.00	108.56	101.46	84.39	50.65
15	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS PRODUCTS.	100.00	99.37	98.66	114.39	66.73
16	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS.	100.00	100.62	106.62	120.12	72.70
17	MISCELLANEOUS EDIBLE PREPARATIONS.	100.00	106.10	114.96	128.28	84.83
18	BEVERAGES, SPIRITS AND VINEGAR.	100.00	94.00	73.51	102.31	57.39
19	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODER.	100.00	131.21	79.98	137.62	54.31
	Food Exports	100.00	99.53	92.29	108.03	70.21
	Processed Food Exports	100.00	121.15	118.77	161.99	98.28
Base Year: 2017-2018						

Source: DGCIS, Kolkata

Graph 1



Graph 2



Interpretation: Through the above trend analysis of the Export of Various commodities of Food Processing Units from 2017-18 to 2021-2022, it is clear that maximum Commodities have fluctuating trend after COVID-19. Exports of Maximum Commodities increases during the year 2020-21 i.e. peak COVID and then decreases in 2021-22(April-October).

Downward Trend	Fluctuating Trend
MEAT AND EDIBLE MEAT OFFAL	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PROD. OF ANIMAL ORIGIN, NOT ELSEWHERE SPEC. OR INCLUDED

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS
EDIBLE FRUIT AND NUTS; PEEL OR CITRUS FRUIT OR MELONS	COFFEE, TEA, MATE AND SPICES
LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	CEREALS
COCOA AND COCOA PREPARATIONS	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN
	OIL SEEDS AND OLEA. FRUITS; MISC. GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER
	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PRE. EDIBLE FATS; ANIMAL OR VEGETABLE WAXES
	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES
	SUGARS AND SUGAR CONFECTIONERY
	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS PRODUCTS
	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS
	MISCELLANEOUS EDIBLE PREPARATIONS
	BEVERAGES, SPIRITS AND VINEGAR
	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Import of Food Processing related Commodities: The value of import of agri-food items including processed food during 2020- 21 was US \$ 20.99 Billion which was 5.3 percent of India's total imports (total imports US \$ 393.61 Billion). The imports of food products for the last four years and the current year are shown in Table 2 below:

S. No.	Commodity Description	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022 (Apr-Oct)
1	MEAT AND EDIBLE MEAT OFFAL.	100.00	97.87	117.02	38.30	40.43

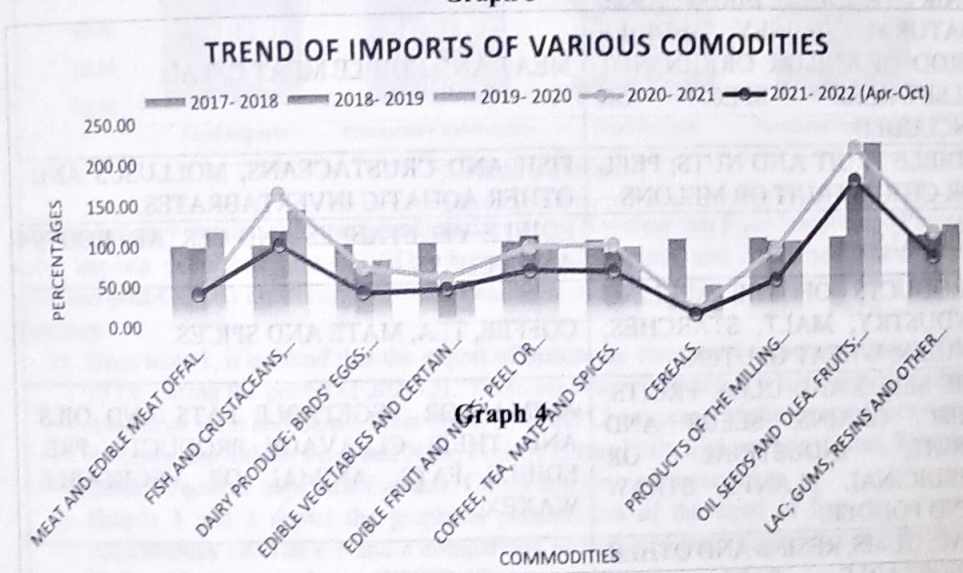
2	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTABRATES.	100.00	117.46	142.87	162.65	99.56
3	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PROD. OF ANIMAL ORIGIN, NOT ELSEWHERE SPEC. OR INCLUDED.	100.00	69.79	79.79	71.06	39.57
4	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS.	100.00	40.05	53.09	56.72	42.62
5	EDIBLE FRUIT AND NUTS; PEEL OR CITRUS FRUIT OR MELONS.	100.00	106.67	97.04	92.89	63.81
6	COFFEE, TEA, MATE AND SPICES.	100.00	84.78	91.72	93.74	61.26
7	CEREALS.	100.00	16.91	42.04	11.01	6.50
8	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN.	100.00	95.72	95.59	86.12	47.21
9	OIL SEEDS AND OLEA. FRUITS; MISC. GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER.	100.00	160.66	215.30	209.50	168.84
10	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS.	100.00	103.29	112.43	103.70	72.14
11	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PRE. EDIBLE FATS; ANIMAL OR VEGETABLE WAXEX.	100.00	85.42	84.33	96.58	91.27
12	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	100.00	121.28	161.70	168.09	176.60
13	SUGARS AND SUGAR CONFECTIONERY	100.00	51.79	43.24	71.48	19.98
14	COCOA AND COCOA PREPARATIONS.	100.00	115.19	113.35	119.47	78.77

15	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS PRODUCTS.	100.00	139.47	152.67	175.96	119.73
16	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS.	100.00	114.96	109.29	85.63	69.31
17	MISCELLANEOUS EDIBLE PREPARATIONS.	100.00	112.68	103.93	101.40	68.43
18	BEVERAGES, SPIRITS AND VINEGAR.	100.00	109.03	110.28	90.31	62.46
19	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODER.	100.00	116.61	129.31	121.47	149.29
	Food Imports	100.00	83.66	85.05	90.90	75.97
	Processed Food Imports	100.00	91.53	90.62	94.39	67.02

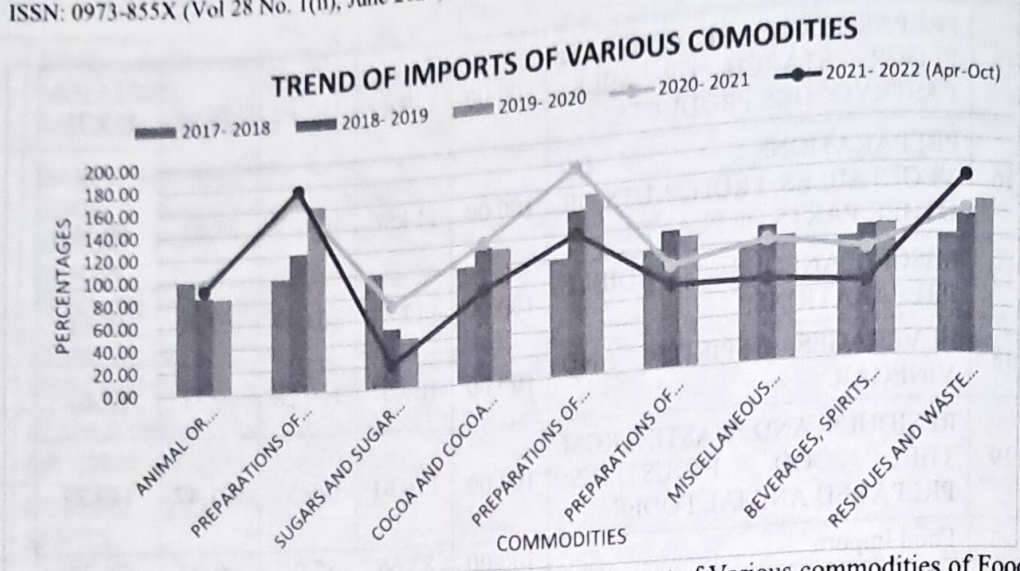
Base Year: 2017-2018

Source: DGCIS, Kolkata

Graph 3



Graph 4

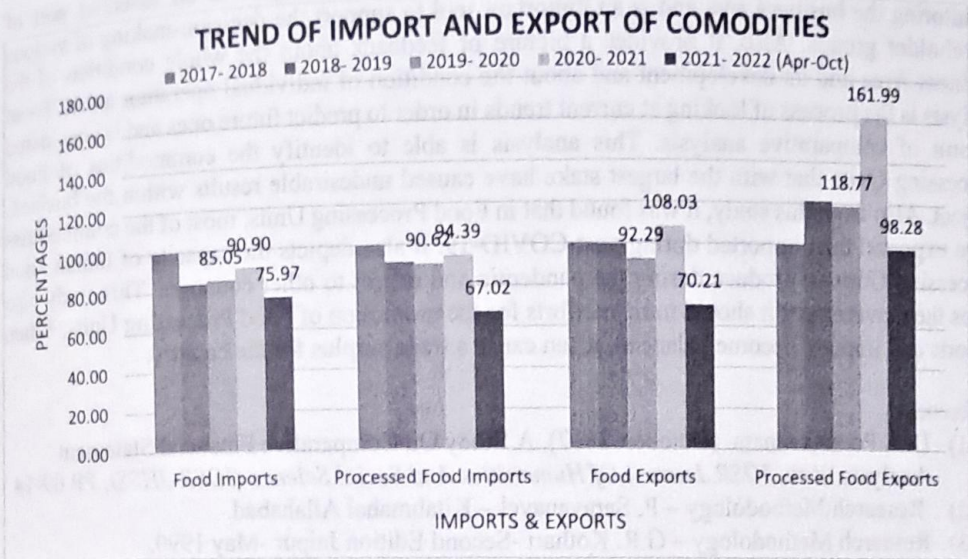


Interpretation: Through the above trend analysis of the Import of Various commodities of Food Processing Units from 2017-18 to 2021-2022, it is clear that the Commodities have both fluctuating trend and a downward trend after COVID-19. Imports of Maximum Commodities increases during the year 2020-21 i.e. peak COVID and then decreases in 2021-22(April-October).

Downward Trend	Fluctuating Trend
DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PROD. OF ANIMAL ORIGIN, NOT ELSEWHERE SPEC. OR INCLUDED.	MEAT AND EDIBLE MEAT OFFAL.
EDIBLE FRUIT AND NUTS; PEEL OR CITRUS FRUIT OR MELONS.	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTABRATES.
CEREALS	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS.
PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN.	COFFEE, TEA, MATE AND SPICES.
OIL SEEDS AND OLEA. FRUITS; MISC. GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER.	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PRE. EDIBLE FATS; ANIMAL OR VEGETABLE WAXEX.
LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS.	SUGARS AND SUGAR CONFECTIONERY
PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS	COCOA AND COCOA PREPARATIONS

MISCELLANEOUS PREPARATIONS.	EDIBLE	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS PRODUCTS.
BEVERAGES, VINEGAR	SPIRITS AND	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODER.
Upward Trend		PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

Graph 5



Interpretation: From the above graph of trend analysis, it is clear that Food Imports and Processed Food Imports decreased post-COVID whereas Food Exports and Processed Food Exports increased post-COVID i.e. during 2020-21 (Peak time of COVID-19).

Findings

- 1) From table 1, it is found that the export of maximum commodities increased post-COVID 19 i.e. during the period of 2020-21. There are few commodities whose export decreased, it includes Meat and Edible Meat Offal, Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates, Edible Fruit and Nuts; Peel Or Citrus Fruit, Melons, Lac; Gums, Resins and Other Vegetable Saps And Extracts, Cocoa and Cocoa Preparations.
- 2) Graphs 1 and 2 depict the graphical presentation of the trend of Exports of various commodities i.e. Table 1 and a comparison of various Commodities of Food Processing Units with the pre and post-COVID-19.
- 3) From table 2, it is found that the import of maximum commodities decreased post-COVID 19 i.e. during the period of 2020-21. This may be because of restrictions imposed by several countries.
- 4) Graphs 3 and 4 depict the graphical presentation of the trend of Imports of various commodities i.e. Table 2 and a comparison of various Commodities of Food Processing Units with the pre and post-COVID-19.

- 5) From Graph 5, it is found that Food Imports and processed Food Imports are relatively less than the Food Exports and processed Food Exports post-COVID i.e. 2020-21 and 2021-22.

Suggestions

- 1) Table 1, Suggested that there is Export potential for Food Processing Units in India to Export Various Commodities to other Countries and Increase their Per Capita Income which leads to National Income.
- 2) Owners of Food Processing Units can improve their production to increase Exports.
- 3) Government should initiate efforts for the promotion of Food Processing Units.
- 4) Policies should be framed to attract more Exports in the Food Processing sector.

Conclusion

In the present turbulent competitive environment, financial analysis is an essential part of monitoring the business area and is an important tool to support the decision-making of various stakeholder groups. Also, it provides a picture or feedback about the whole condition of the business Area and its development and about the condition of individual operation areas. Trend analysis is the process of looking at current trends in order to predict future ones and is considered a form of comparative analysis. This analysis is able to identify the commodities of Food Processing Units that with the largest stake have caused undesirable results within the business subject. Also from this study, it was found that in Food Processing Units, most of the commodities were exported than imported during post-COVID-19. It also depicts the capacity of Indian Food Processing Units to produce during the pandemic and export to other countries. This study also helps the Government it should initiate efforts for the promotion of Food Processing Units. When exports and imports become balanced, it can cause a trade surplus for the country.

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M.P. Institute of Social Science Research Ujjain - 456010 (M.P.)

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