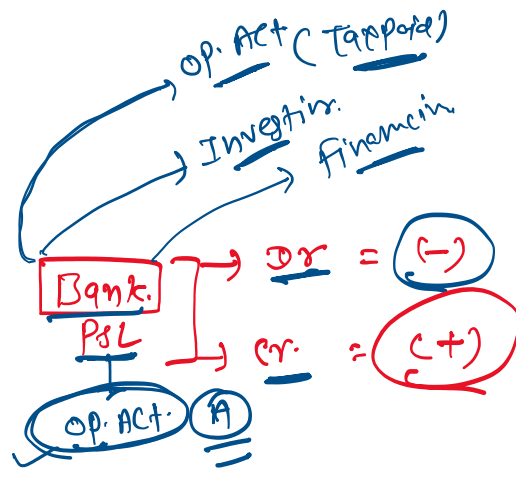


PpcASH FLOW MASTER QUESTION

Thursday, 15 May 2025 2:31 PM



CASH FLOW...



Cost dep 90000
S.P. 10000
Worling Note.

JAIN INSTITUTE OF COMMERCE "Quality Without Compromise"			
CMA INTER GROUP-2 [WHOLE CHAPTER COVERED IN SINGLE QUESTION] Cash Flow Statement Master Question			
Particular	Note no.	31 st march 2023	31 st march 2022
EQUITY AND LIABILITIES			
1. Share Holder Funds			
✓ 1. Share Holder Fund	1.	7,00,000	5,00,000
✓ 2. Reserve & surplus	2.	11,50,000	9,75,000
2. Non Current Liability			
✓ (1) Long term Borrowings	3	8,60,000	9,70,000
3. Current Liability			
✓ (1) Short term Provisions	4	50,000	25,000
(2) Creditors		4,00,000	3,50,000
(3) bills payable		2,74,000	2,41,000
(4) Other Current Liability	5	8,000	7,000
Total		34,42,000	30,68,000
ASSETS			
1. Non-current Assets			
✓ (1) PPE: (a) Tangible asset	6	27,28,000	22,46,000
✓ (b) intangible assets	7	20,000	22,000
(2) Non-current investment		2,00,000	1,40,000
2. Current Assets			
✓ (1) inventories		2,00,000	1,44,000
✓ (2) trade receivables		1,80,000	1,50,000
(3) cash and bank		1,14,000	3,66,000
Total		34,42,000	30,68,000

TF-4 Swastik Mall, Above Axis Bank, Opp. Jain Milan Society, Nr. Sureliya Estate
Vastral-CTM Road , Ahmedabad(9016497248; 9998019857)
111th & 12th COM. (GSFR, CRSE & ICSE) B.com. R.B.A.M.com. M.B.A.C.M.A.C.A.C.S.I

Page 1 | 3

Particulars	₹	₹
B Cash flow from operating act. Creditor, Provision, Reserve & other non-current liability (C/L & O/L) Add: loss on sale of machine depn on machine Prof. dividend Red. Procm. w/off S.I. deb. int. paid S.I. deb. int. paid Deb. discount Int. div. paid P.F.T. Prop. div. Depn on furniture Int. exp Depn on veh. G.R. T.M. w/off.	168600	
Less: Profit on sale of Inv. Salary paid Profit on stock.		50000
Change in Working Capital		
Add: Creditors D/P	50000	33000
Less: Stock increase Debtors increase	(20000)	(30000)
Less: Tax Paid		(20000)
Net CF from operating activity		65200

CR T = (-)
CR L = +
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CL L = -

Particulars	₹	₹
B Cash flow from Investing Add: PFA Inv. Machine sold Inv. sold Furn. sold Less: Machine purch. Inv. purch. Furniture purch. Exp on Building Veh. purchased G.R. purch.	150500	
Net CF from Investing activity		(65500)
C Cash flow from financing Add: Int. deb. pay New Eq. St. Issued.	170000	
Less: Pref. sh. Redem. Prof. sh. div. paid S.I. deb. Red. Red. Procm. on deb. S.I. deb. int. paid S.I. deb. Red. S.I. deb. int. paid Int. dividend paid Proposed div.		(41700)
Net CF from financing act.		22800
A + B + C		25200
Add: opening cash & cash equivalents		36000
Closing Cash & Cash Equivalents		11400

Bank	Dr	Cr
116000		32000
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		43000
Bank	210000	
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		65000

Machine	Dr	Cr
48000		200000
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Bank	332000	
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Bank	Dr	Cr
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JAIN INSTITUTE OF COMMERCE
"Quality Without Compromise"

Notes to Accounts

Particular	31 st march 2023	31 st march 2022
1. Share capital		
✓ (a) Equity share capital	6,00,000	3,00,000
✓ (b) 12% pref. share capital	1,00,000	2,00,000
Total	7,00,000	5,00,000
2. Reserve and surplus		
✓ (a) General reserve	1,50,000	1,50,000
✓ (b) Surplus (P&L)	9,93,600	8,25,000
✓ (c) Capital reserve	6,400	0
Total	11,50,000	9,75,000
3. Long term Borrowing		
✓ (a) 9% debenture	2,00,000	2,50,000
✓ (b) 10% Debenture	1,00,000	0
✓ (c) 8% debenture	5,60,000	7,20,000
Total	8,60,000	9,70,000
4. Short term provision		
✓ (a) Provision for tax	50,000	25,000
5. Other current liability		
✓ (a) salary payable	8,000	7,000
6. PPE : tangible assets		
✓ (a) Machine (₹350)	5,60,000	4,16,000
Less: Provision for Depreciation	(3,52,000)	(3,20,000)
✓ (b) Furniture	6,00,000	6,00,000
✓ (c) Building	10,00,000	8,00,000
✓ (d) Vehicle	9,20,000	7,50,000
Total	27,28,000	22,46,000
7. PPE : Intangible assets		
✓ (a) goodwill	12,000	10,000
✓ (b) trademark	8,000	12,000
Total	20,000	22,000