

Session 2020-21 Compartment

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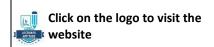
## CALCULATION OF CASH FLOW FROM INVESTING ACTIVITIES

Particulars	Details (Rs.)	Amount (Rs.)
Proceeds from Sale of Plant and Machinery	40,000	
Purchase of Plant and machinery	(1,85,000)	
Goodwill Purchased	(80,000)	
Cash used in Investing Activities		(2,25,000)

## PLANT AND MACHINERY ACCOUNT

Dr. Cr.

Particulars	Amount (Rs.)	Particulars Particulars	Amount (Rs.)
To balance b/d	2,00,000	By Bank A/c - Sale	40,000
To Profit and Loss A/c –		By Depreciation	50,000
Gain on sale of machinery	5,000	By Balance c/d	3,00,000
To Bank A/c	1,85,000		
Total	3,90,000	Total	3,90,000



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## CALCULATION OF CASH FLOW FROM FINANCING ACTIVITIES

Particulars	Details (Rs.)	Amount (Rs.)
Proceeds from Issue of Shares (Including	8,40,000	
Securities Premium Reserve)		
Issue of Debentures	1,00,000	
Interest paid on Debentures	(36,000)	
Cash Flow from Financing Activities		9,04,000

