

CALCULATION OF CASH FLOW FROM INVESTING ACTIVITIES

for the year ended 31st March 2021

Particulars	Details (Rs.)	Amount (Rs.)
Purchase of Machinery	(2,94,000)	
Sale of Machinery	6,000	
Cash used in Investing Activities		(2,88,000)

CALCULATION OF CASH FLOW FROM FINANCING ACTIVITIES

for the year ended 31st March 2021

Particulars	Details (Rs.)	Amount (Rs.)
Issue of Share Capital	1,00,000	
Long-term borrowings raised	70,000	
Cash Flow from Financing Activities		1,70,000

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Working Notes:

MACHINERY ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Balance b/d	10,00,000	By Bank A/c	6,000
To Bank A/c	2,94,000	By Accumulated Depreciation	16,000
(Balancing figure)		By Statement of Profit & Loss	2,000
		By Balance c/d	12,70,000
Total	12,94,000	Total	12,94,000

ACCUMULATED DEPRECIATION ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Machinery	16,000	By Balance b/d	1,50,000
To Balance c/d	2,00,000	By Statement of Profit & Loss	66,000
		(Balancing figure)	
Total	2,16,000	Total	2,16,000