

Session 2021-22 Term-2 Main Zone-5, Set-1

Q-12



CALCULATION OF CASH FLOW FROM INVESTING ACTIVITIES

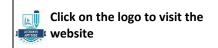
for the year ended 31st March 2021

| 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 Particulars Particulars Particulars | Details (Rs.) | Amount (Rs.) |
|---|---------------|--------------|
| Issue of Share Capital | 1,00,000 | |
| Long-term borrowings raised | 70,000 | 7 |
| 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 |
| Tota | 1 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 |
| | CA. | (Balancing figure) | |
| Total | 2,16,000 | Total | 2,16,000 |