

Session 2022-23 Main Zone-1, Set-1

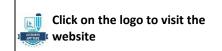
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CALCULATION OF CASH FLOWS FROM OPERATING ACTIVITIES

For the year ended on 31st March, 2022

Particulars Particulars	Details (Rs.)	Amount (Rs.)
Net profit before tax and extraordinary items		(2,11,000)
Add: Non-cash and Non-operating expenses :		
Depreciation on machinery	75,000	
Interest on Debentures	24,000	99,000
Net profit before changes in working capital		(1,12,000)
Add: Decrease in Current Assets and Increase in		
Current Liabilities:		
Decrease in Inventories	33,000	
Less: Increase in Current Assets and Decrease in		
Current Liabilities:		7
Trade Payables	(42,000)	(9,000)
Cash generated from operations		(1,21,000)
Less: Tax paid		(80,000)
Net cash outflow/used in operating activities		(2,01,000)



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PROVISION FOR TAX ACCOUNT

Dr. Cr.

Particulars	Rs.	Particulars	Rs.
To Bank A/c	80,000	By Balance b/d	2,10,000
To Balance c/d	2,04,000	By Statement of Profit & Loss	74,000
Total	2,84,000	Total	2,84,000

Working Notes:

Calculation of net profit before tax:

Net Profit

(2,85,000)

Add provision for Tax

(2,11,000)

74,000

(Rs.)

