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Session 2022-23
Compartment

Q-34




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CASH FLOW FROM INVESTING ACTIVITIES

Particulars	Details (Rs.)	Amount (Rs.)
Purchase of Machinery	(2,10,000)	
Sale of Machinery	50,000	
Net Cash used in Investing Activities		(1,60,000)

CASH FLOW FROM FINANCING ACTIVITIES

Particulars	Details (Rs.)	Amount (Rs.)
Issue of Equity Share capital	2,00,000	
Issue of 10% Debentures	1,00,000	
Interest paid on 10% Debentures	(30,000)	
Bank Overdraft taken	15,000	
Net Cash generated from Financing Activities		2,85,000

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MACHINERY ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Balance b/d	6,50,000	By Accumulated Depreciation A/c	90,000
To Bank A/c (Purchase)	2,10,000	By Bank A/c (sale)	50,000
		By Statement of P/L (loss)	20,000
		By Balance c/d	7,00,000
Total	8,60,000	Total	8,60,000

ACCUMULATED DEPRECIATION ON MACHINERY ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Machinery A/c	90,000	By Balance b/d	1,50,000
To Balance c/d	1,00,000	By Depreciation A/c	40,000
Total	1,90,000	Total	1,90,000