

**CASH FLOW STATEMENT- NUMERICALS**

- 1) From the following activities find out cash flow from financial activities

Particulars	Rs.
Issue of equity shares	1,00,000
Issue of bonus shares	50,000
Paid dividend	15,000
Repaid loan	35,000

- 2) From the following details of Jai Shri ram ltd, prepare cash flow from financial activities

Particulars	Rs.
Issue of equity shares	1,50,000
Redemption of preference shares	2,50,000
Paid dividend	75,000
Issue of equity shares against purchase of machinery	1,25,000
Issue of debenture	50,000

- 3) From the following details calculate cash flow from investing activity

Purchase of investment @Rs. 1,50,000  
 Sold furniture costing Rs. 20,000 for Rs. 35,000  
 Sold 200 shares of Wipro ltd @ rate of Rs. 55 per share  
 Purchase 150 shares of Roy ltd @ Rs. 155 per share  
 Purchase plant and machinery for Rs. 2,50,000

- 4) From the following details of Sharma ltd find out cash flow from investing activity

Purchase of furniture @ Rs. 80,000  
 Purchase of 100 shares of HCL ltd @ Rs. 90 per share  
 Purchase computer for Rs. 40,000  
 Sold 500 shares of HCL ltd for Rs.100 each  
 Sold computer for Rs. 25,000  
 Sold furniture for Rs. 56,000  
 Purchase of machinery Rs. 2,50,000 against equity

- 5) From the following activities find out cash flow from financial activities

Issue of equity share Rs.2,50,000 @10% premium  
 Redemption of preference shares worth Rs.3,00,000 @ 15% premium

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Issued debentures for Rs. 1,50,000 @ 10% discount  
 Redeemed debentures Rs. 80,000  
 Loan taken from SBI @ Rs. 1,20,000  
 Repaid SBI loan Rs. 60,000  
 Paid equity dividend Rs. 20,000  
 Paid preference dividend Rs. 35,000

6) From the following details prepare working capital changes statements

Particulars	2018(op)	2019(cl)
Stock	118,000	144,000
Debtors	188,000	122,000
Prepaid expense	28,000	6,000
Creditors	164,000	156,000

7) From the following details, find out cash flow from operating activities

Particulars	2018	2019
Profit and loss a/c	50,000	75,000
Debtors	1,20,000	1,50,000
Stock	2,25,000	2,75,000
Bills receivable	70,000	56,000
Creditors	1,25,000	85,000
Bills payable	75,000	45,000

**Additional Information:**

Transfer to general reserve @ Rs.50,000  
 Depreciation on plant and machinery @ Rs. 1,00,000  
 Dividend received @ Rs. 25,000  
 Goodwill written off @ Rs. 5,000  
 Profit on sale of furniture @ 2,500

8) From the following details of Nag Ltd prepare cash flow statement

Particulars	2016	2017
Net profit	20,000	80,000
Plant and machinery	50,000	40,000
Furniture	10,000	6,000
Stock	85,000	95,000
Debtors	1,25,000	85,000
Creditors	1,50,000	225,000

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Outstanding expense	4,000	4,000
Prepaid expense	1,600	1,000

**Additional Information:**

Transfer to general reserve @ Rs.20,000

Proposed dividend @ Rs. 20,000

Goodwill written off @ Rs. 25,000

Profit on sale of building @ Rs.50,000

Profit on sale of investment @ Rs.25,000

Loss by fire @ Rs.7,500

9) The balance sheet of Pal ltd. are as follows

Liabilities	2013	2014	Assets	2013	2014
Equity share capital	1,50,000	2,50,000	Goodwill	55,000	45,000
General reserve	-	30,000	Land and building	80,000	90,000
Profit and loss a/c	-	29,000	Plant and machinery	40,000	1,00,000
Debentures	1,00,000	-	Stock	42,000	53,000
Sundry creditors	57,000	46,000	Debtors	90,000	98,000
Bills payable	30,000	6,000	Bills receivable	8,000	12,000
Provision for tax	-	25,000	Prepaid expenses	6,000	4,000
Proposed dividend	-	20,000	Cash in hand	10,000	4,000
			Profit and loss a/c	6,000	-
<b>Total</b>	<b>3,37,000</b>	<b>4,06,000</b>	<b>Total</b>	<b>3,37,000</b>	<b>4,06,000</b>

**Additional Information:**

- a) During the year depreciation charged of Rs. 8,000 and Rs.10,000 have been charged on land and building and plant and machinery respectively.
  - b) An interim dividend of Rs. 7,500 was paid during the year 2014.
  - c) During the year 2014 machinery having a book value of 8,000 was sold for Rs. 7,500.
- Prepare a cash flow statement for the year ended 31<sup>st</sup> December 2014

10) The summarized balance sheet of PQR ltd. as at 31<sup>st</sup> March 2014 and 31<sup>st</sup> March 2015 are given below.

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Liabilities	2014	2015	Assets	2014	2015
Share capital	4,50,000	4,50,000	Fixed assets	4,00,000	3,20,000
General reserve	3,00,000	3,10,000	Investment	50,000	60,000
Profit and loss a/c	56,000	68,000	Stock	2,40,000	2,10,000
Creditors	1,68,000	1,34,000	Debtors	2,10,000	4,55,000
Provision for tax	75,000	10,000	Bank	1,49,000	1,97,000
Mortgage loan	-	2,70,000			
<b>Total</b>	<b>10,49,000</b>	<b>12,42,000</b>	<b>Total</b>	<b>10,49,000</b>	<b>12,42,000</b>

**Additional Information:**

- a) Investment costing Rs.8,000 were sold during the year 2015 for Rs.8,500
- b) Provision for tax made during the year was Rs. 9,000
- c) During the year, part of fixed assets costing Rs. 10,000 was sold for Rs. 12,000 and the profit was included in profit and loss a/c
- d) Dividend paid during the year amounted to Rs. 40,000

You are required to prepare cash flow statement as per AS-3

- 11) From the following relating to the accounts of G.M. ltd prepare cash flow statement as per AS-3

Liabilities	2016	2015	Assets	2016	2015
Share capital	10,00,000	8,00,000	Plant and machinery	7,00,000	5,00,000
Reserves	2,00,000	1,50,000	Land and building	6,00,000	4,00,000
Profit and loss a/c	1,00,000	60,000	Investment	1,00,000	-
Debentures	2,00,000	-	Sundry debtors	5,00,000	7,00,000
Provision for taxation	1,00,000	70,000	Stock	4,00,000	2,00,000
Proposed dividend	2,00,000	1,00,000	Cash on hand/bank	2,00,000	2,00,000
Sundry creditors	7,00,000	8,20,000			
<b>Total</b>	<b>25,00,000</b>	<b>20,00,000</b>	<b>Total</b>	<b>25,00,000</b>	<b>20,00,000</b>

**Additional Information:**

- a) Depreciation @ 25% was charged on the opening value of plant and machinery
- b) During the year one old machine costing Rs. 50,000 (WDV Rs. 20,000 was sold for Rs. 35,000)
- c) Rs. 50,000 was paid towards income tax during the year
- d) Building under construction was not subject to any depreciation

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12) The summarized balance sheet of Soham ltd. as at 31<sup>st</sup> March 2015 and 31<sup>st</sup> March 2016 are given below.

Liabilities	2015	2016	Assets	2015	2016
Share capital	2,00,000	2,50,000	Bank	35,000	16,000
12% debenture	1,00,000	80,000	Stock	40,000	75,000
10% pref. share capital	50,000	80,000	Debtors	90,000	1,50,000
Bank loan	70,000	1,10,000	Machinery	75,000	60,000
Reserves	20,000	25,000	Furniture	10,000	8,000
Profit and loss a/c	50,000	60,000	Land	1,70,000	2,80,000
Sundry creditors	60,000	75,000	Building	1,40,000	99,000
Bills payable	40,000	33,000	Goodwill	30,000	25,000
<b>Total</b>	<b>5,90,000</b>	<b>7,13,000</b>	<b>Total</b>	<b>5,90,000</b>	<b>7,13,000</b>

**Additional Information:**

- a) During the year part of book were sold at book- value
  - b) During 2016 interim dividend was paid Rs. 10,000 and income tax was paid Rs. 5,000
  - c) Depreciation charged during 2016 was Rs. 4,000 on furniture, Rs. 12,000 on machinery and Rs.20,000 on building
  - d) Part of machinery was sold for Rs. 15,000 at loss of Rs 4,000
- You are required to prepare cash flow statement as per AS-3

13) The following are the summarized balance sheet of Z ltd

Liabilities	2005	2006	Assets	2005	2006
Share capital	2,00,000	2,50,000	Land and building	2,00,000	1,90,000
General reserve	50,000	60,000	Plant and machinery	1,50,000	1,69,000
Profit and loss	30,500	30,600	Stock	1,00,000	74,000
Secured loans	70,000	-	Debtors	80,000	64,200
Creditors	1,50,000	1,35,200	Cash	500	600
Provision for taxation	30,000	35,000	Bank	-	8,000
			Goodwill	-	5,000
<b>Total</b>	<b>5,30,500</b>	<b>5,10,800</b>	<b>Total</b>	<b>5,30,500</b>	<b>5,10,800</b>

**Additional Information:**

- a) Dividend of Rs. 23,000 was paid during the year
- b) Assets of 'K' ltd were purchased for a consideration of Rs.50,000 payable in shares.  
The assets purchased were stock Rs. 20,000 and machinery Rs. 25,000
- c) Further machinery was purchased for Rs. 8,000
- d) Depreciation written off on machinery Rs. 12,000
- e) Income tax paid during the year was Rs.33,000

