



COMMON PRE-BOARD EXAMINATION 2022-23

Subject: ACCOUNTANCY (055)



Date:

General Instructions:

1. This question paper contains 34 questions. All questions are compulsory.
2. This question paper is divided into two parts, Part A and B.
3. Part - A is compulsory for all candidates.
4. Part - B has two options i.e. (i) Analysis of Financial Statements and (ii) Computerised Accounting. Students must attempt only one of the given options.
5. Question 1 to 16 and 27 to 30 carries 1 mark each.
6. Questions 17 to 20, 31 and 32 carries 3 marks each.
7. Questions from 21, 22 and 33 carries 4 marks each
8. Questions from 23 to 26 and 34 carries 6 marks each
9. There is no overall choice. However, an internal choice has been provided in 7 questions of one mark, 2 questions of three marks, 1 question of four marks and 2 questions of six marks.

Q.N.	PARTICULARS	MARKS
1	A manager gets 5% commission on net profit after charging such commission. Gross profit ₹ 5,80,000 and expenses of indirect nature other than manager's commission are ₹ 1,60,000. Commission amount will be a) ₹ 21,000 b) ₹ 20,000 c) ₹ 15,000 d) ₹ 22,000	1
2	Assertion (A): The amount of premium brought in by the new partner is shared by the existing partners in their ratio of Sacrifice. Reason (R): Because the old partners sacrifice their share of profits in favour of new partner. a) Both A and R are true and R is the correct explanation of A. b) Both A and R are true but R is not the correct explanation of A. c) A is true but R is false. d) A is false but R is true	1
3	Ram and Shyam are partners sharing profits and losses equally. Financial Statements are prepared for the year ended 31st March, 2021, which show a profit of ₹ 1,50,000 before allowing interest on a loan of ₹ 50,000 from Shyam @ 10% p.a. Each partner is entitled to salary as follows: Ram ₹ 15,000 per annum Shyam ₹ 10,000 per annum What is Ram's total appropriation of profit for the year ended 31st March, 2021? a) ₹ 77,500 b) ₹ 70,000 c) ₹ 75,000 d) ₹ 80,000	1

	<p style="text-align: center;">OR</p> <p>Pick the odd one out of the following:</p> <p>a) Rent to Partner b) Manager's Commission c) Interest on Partner's Loan d) Interest on Partner's Capital</p>											
4	<p>Pragya Ltd. forfeited 8,000 equity shares of ₹100 each issued at a premium of 10% for non-payment of first and final call of ₹30 per share. The maximum amount of discount at which these shares can be reissued will be:</p> <p>a) ₹2,40,000 b) ₹3,20,000 c) ₹5,60,000 d) ₹80,000</p>	1										
5	<p>The subscribed capital of a company is ₹ 80,00,000 and the nominal value of the share is ₹ 100 each. There were no calls in arrear till the final call was made. The final call made was paid on 77,500 shares only. The balance in the calls in arrear amounted to ₹ 62,500. Calculate the final call on share.</p> <p>a) ₹20 b) ₹22 c) ₹25 d) ₹7</p>	1										
6	<p>Which of the following section of Indian Partnership Act, 1932 deals with the settlement of accounts when the firm is dissolved?</p> <p>a) Section 44 b) Section 48 c) Section 46 d) Section 41(a)</p>	1										
7	<p>Match List-I with List-II and select the correct answer using the codes given below the lists (at the time of admission of partner situation):</p> <table><tr><td>List-I(Item/ Transaction)</td><td>List-II(Entry)</td></tr><tr><td>(a) Increase in liabilities</td><td>1. Credit- Revaluation a/c</td></tr><tr><td>(b) Bad Debts Recovered</td><td>2. Credit- Partner's Capital a/c</td></tr><tr><td>(c) Accumulated losses</td><td>3. Debit- Revaluation a/c</td></tr><tr><td>(d) Profit & Loss a/c (Cr.)</td><td>4. Debit- Partner's Capital a/c</td></tr></table> <p>A. (a)-3, (b)-1, (c)-2, (d)-4 B. (a)-1, (b)-3, (c)-4, (d)-2 C. (a)-1, (b)-3, (c)-2, (d)-4 D. (a)-3, (b)-1, (c)-4, (d)-2</p>	List-I(Item/ Transaction)	List-II(Entry)	(a) Increase in liabilities	1. Credit- Revaluation a/c	(b) Bad Debts Recovered	2. Credit- Partner's Capital a/c	(c) Accumulated losses	3. Debit- Revaluation a/c	(d) Profit & Loss a/c (Cr.)	4. Debit- Partner's Capital a/c	1
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(c) Accumulated losses	3. Debit- Revaluation a/c											
(d) Profit & Loss a/c (Cr.)	4. Debit- Partner's Capital a/c											
8	<p>Vinod Limited offered 20,000 debentures @ 100 each at a premium of 10%. The issue was oversubscribed by 3 times. The company made full allotment to 4,000 applicants and pro-rata allotment made to the 36,000 applicants and remaining applications are rejected. How much amount is to be refunded by the company?</p> <p>a) 22,00,000</p>	1										

	<p>b) 33,00,000 c) 44,00,000 d) 18,00,000</p> <p style="text-align: center;">OR</p> <p>Floral Ltd, a company has issued 2000 9% debentures of ₹100 each at a discount of 10% payable as ₹40 on application; ₹50 on the allotment. Calculate the amount of debenture discount to be recorded.</p> <p>a) ₹20000 b) ₹30000 c) ₹50000 d) ₹2000</p>																	
	<p>Question No. 9 to 10 are based on the given text. Read the text carefully and answer the questions:</p> <p>X, Y and Z who are sharing profits in the ratio of 5:3:2, decide to share profits in the ratio of 2:3:5 with effect from 1st April, 2019. Workmen Compensation Reserve appears at ₹1,20,000 in the Balance Sheet as at 31st March, 2019.</p>																	
9	<p>Workmen Compensation Claim is estimated at ₹1,50,000.</p> <p>a) Shown on Liability side of the Balance Sheet ₹1,50,000 b) Credited to Partners Capital A/c ₹1,20,000 c) Debited to Revaluation A/c ₹1,50,000 d) Credited to Revaluation A/c ₹1,20,000</p>	1																
10	<p>Workmen Compensation Claim is estimated at ₹80,000.</p> <p>a) Credited to Partners Capital A/c ₹40,000 b) Credited to Revaluation A/c ₹1,20,000 c) Shown on Liability side of the Balance Sheet ₹1,20,000 d) Debited to Revaluation A/c ₹80,000</p>	1																
11	<p>Pass necessary journal entry in the following case:</p> <p>An Ltd. had Rs. 5,00,000 12% debentures outstanding as on 1st April 2020. During the year company took a loan of Rs.3,00,000 from Bank of India for which the company placed with the bank debentures of Rs. 3,60,000 as collateral security.</p> <p>a)</p> <table><tr><td>Debenture suspense A/c</td><td>Dr.</td><td>3,60,000</td><td></td></tr><tr><td>To 12 % Debenture a/c</td><td></td><td></td><td>3,60,000</td></tr></table> <p>b)</p> <table><tr><td>Debenture suspense A/c</td><td>Dr.</td><td>5,00,000</td><td></td></tr><tr><td>To 12 % Debenture a/c</td><td></td><td></td><td>5,00,000</td></tr></table>	Debenture suspense A/c	Dr.	3,60,000		To 12 % Debenture a/c			3,60,000	Debenture suspense A/c	Dr.	5,00,000		To 12 % Debenture a/c			5,00,000	1
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12	<p>How the net worth will be calculated</p> <p>a) Net Worth = Profit of partners - Net accumulated Profit</p> <p>b) Net Worth = Capital of partners + Net accumulated Profit</p> <p>c) Net Worth = Sacrificing share of Partners - Gross accumulated Profit</p> <p>d) Net Worth = Investment of partners - Net accumulated Profit</p>	1																
13	<p>_____ shares are issued by a company at discount to its employees or directors for their hard work and dedication towards the company.</p> <p>a) Bonus Shares</p> <p>b) Preference Shares</p> <p>c) Employees Stock Option Scheme</p> <p>d) Sweat Equity Shares</p> <p style="text-align: center;">OR</p> <p>Which of the following statement is incorrect about Preference Shares?</p> <p>a) Can be converted</p> <p>b) Return of capital on winding up of company</p> <p>c) Right to receive Dividend</p> <p>d) No Dividend</p>	1																
14	<p>If the date of drawing is not given, interest on Total Drawings is calculated for</p> <p>a) 4 Months</p> <p>b) 5 Months</p> <p>c) 6 Months</p> <p>d) 1 Year</p>	1																
15	<p>Which method is used to calculate the profits up to the date of death through following statement:</p> <p>For the current year, profits are calculated on the basis of the current year's sales up to the date of death.</p> <p>a)Time basis</p> <p>b)Turnover basis</p> <p>c) Super profit method</p> <p>d)Capitalisation of average profit method</p> <p style="text-align: center;">OR</p>	1																

	<p>A, B and C are partners sharing ratio 3:2:1. B died and C is of opinion that the profit of the firm is shared between A and C equally. L does not agree because there is a partnership deed which is showing old profit- sharing ratio 3:2:1. What should be new profit-sharing ratio?</p> <p>a) Distribute profit between A and C in the ratio of 3:2</p> <p>b) Distribute profit between A and C in the ratio of 1:11</p> <p>c) Distribute profit between A and C equally</p> <p>d) Distribute profit between A and C in the ratio of 3:1</p>											
16	<p>X and Y are partners sharing profits in the ratio of 5:3. Z is admitted for 1/6th share. All partners decided to share future profits equally. At the time of admission of Z, the balance-Sheet shows balance of profit and loss account ₹16,000. This profit will be share by partners_____in _____ratio.</p> <p>a) Old partners in old ratio</p> <p>b) All partners in new ratio</p> <p>c) Old partners in sacrificing ratio</p> <p>d) Old partners in new ratio</p>	1										
17	<p>B, C and D are partners sharing profits in the ratio of 1:1:1. As per the partnership deed Salary is allowed to the partners as follows:</p> <ul style="list-style-type: none">• B is entitled to a salary of ₹ 2,000 per month.• C is entitled to salary of ₹ 16,000 p.a.• D is entitled to a salary of ₹ 4,000 quarterly. <p>Calculate the amount of salary payable to the partners in the following cases:</p> <p>Case 1. When there is profit of ₹ 62,000</p> <p>Case 2. When there is profit of ₹ 35,000</p> <p>Case 3. When there is loss ₹ 20,000</p>	3										
18	<p>The profits earned by a firm during the last four years were as follows:</p> <table><tr><th>Year ended 31st March</th><th>Profits (₹)</th></tr><tr><td>2013</td><td>80,000</td></tr><tr><td>2014</td><td>1,00,000</td></tr><tr><td>2015</td><td>1,10,000</td></tr><tr><td>2016</td><td>1,50,000</td></tr></table> <p>Calculate the value of goodwill on the basis of three year’s purchase of weighted average profits. Weights to be used are 1, 2, 3 and 4 respectively to the profits for 2013, 2014, 2015 and 2016.</p>	Year ended 31st March	Profits (₹)	2013	80,000	2014	1,00,000	2015	1,10,000	2016	1,50,000	3
Year ended 31st March	Profits (₹)											
2013	80,000											
2014	1,00,000											
2015	1,10,000											
2016	1,50,000											
19	<p>A and B are in partnership sharing profits and losses in the ratio of 3: 2. B died three</p>	3										

	<p>months after the date of the last Balance Sheet prepared on 31.03.2022. According to the Partnership Deed, B's representative is entitled to the following payments:</p> <ol style="list-style-type: none"> His capital as per the last Balance Sheet. Interest on above capital @ 6% p.a. till the date of death. His share of profits till the date of death calculated on the basis of last year's profits. <p>B's capital as per the last Balance Sheet was ₹ 40,000 and his drawings till the date of death were ₹ 5,000. The last year's profits were ₹ 30,000. Draw B's Account to be rendered to his legal representative.</p>	
20	<p>Parth Ltd purchased a Machine costing ₹ 2,20,000 from Krishna Ltd. The payment was to be made by issue of 9% Preference Shares of ₹ 100 each at a premium of ₹ 10 per share. Pass necessary Journal entries in the books of Parth Ltd.</p>	3
21	<p>Abhishek Ltd. is registered with capital of ₹ 50,00,000 divided into 50,000 equity shares of ₹ 100 each, The Company issued 25,000 equity shares for subscription. Subscription was received for 23,750 shares and all the due amount was duly received, except the first and final call of ₹ 20 per share on 600 shares. Show the 'Share Capital' in the Balance Sheet of the company.</p>	4
22	<p>Pass necessary Journal entries on the dissolution of a firm in the following cases:</p> <ol style="list-style-type: none"> Dharam, a partner, was appointed to look after the process of dissolution at a remuneration of 12,000 and he had to bear the dissolution expenses. Dissolution expenses 11,000 were paid by Dharam. Jay, a partner, was appointed to look after the process of dissolution and was allowed a remuneration of 15,000. Jay agreed to bear dissolution expenses. Actual dissolution expenses 16,000 were paid by Vijay, another partner on behalf of Jay. Deepa, a partner, was to look after the process of dissolution and for this work she was allowed a remuneration of 7,000. Deepa agreed to bear dissolution expenses. Actual dissolution expenses 6,000 were paid from the firm's bank account. Dev, a partner, agreed to do the work of dissolution for 7,500. He took away stock of the same amount as his commission. The stock had already been transferred to Realisation Account. 	4
23	<p>Record the journal entries for forfeiture and reissue of shares in the following cases:</p> <ol style="list-style-type: none"> Anupama Ltd. forfeited 20 shares of ₹ 10 each, ₹ 7 called-up on which the shareholder had paid application and allotment money of ₹ 5 per share. Out of these, 15 shares were reissued to Naresh as ₹ 7 per share paid-up for ₹ 8 per share. Anuj Ltd. forfeited 90 shares of ₹ 10 each, ₹ 8 called-up issued at a premium of ₹ 2 per share to 'R' for non-payment of allotment money of ₹ 5 per share (including premium). Out of these, 80 shares were reissued to Sanjay as ₹ 8 called-up for ₹ 10 per share. 	6
24	<p>Bale and Yale are equal partners of a firm. They decide to dissolve their partnership on</p>	6

31st March, 2018 at which date their Balance Sheet stood as:

Liabilities	Amount	Assets	Amount
Capital A/cs:		Building	45,000
Bale 50,000		Machinery	15,000
Yale 40,000	90,000	Furniture	12,000
General Reserve	8,000	Debtors	8,000
Loan by Bale	3,000	Stock	24,000
Creditors	14,000	Bank	11,000
	1,15,000		1,15,000

(a) The assets realised were: Stock 22,000; Debtors 7,500; Machinery 16,000; Building 35,000.

(b) Yale took over the Furniture at 9,000.

(c) Bale agreed to accept 2,500 in full settlement of his Loan Account.

(d) Dissolution Expenses amounted to 2,500.

Prepare the: (i) Realisation Account;

(ii) Capital Accounts of Partners

25

X, Y and Z were partners in a firm sharing profit's in the ratio of 5:3:2. On 31-3-2015 their Balance Sheet was as follows:

Balance Sheet of X, Y and Z on 31st March, 2015

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Creditors	21,000	Land and Building	62,000
Investment		Motor Vans	20,000
Fluctuation Fund	10,000	Investments	19,000
P & L Account	40,000	Machinery	12,000
Capitals:		Stock	15,000
X 50,000		Debtors 40,000	
Y 40,000		Less: 3,000	37,000
		Provision	
Z 20,000	1,10,000	Cash	16,000
	1,81,000		1,81,000

On the above date Y retired and X and Z agreed to continue the business on the following terms:

(1) Goodwill of the firm was valued at Rs 51,000.

(2) There was a claim of Rs 4,000 for Workmen's Compensation.

(3) Provision for bad debts was to be reduced by Rs 1,000.

(4) Y will be paid Rs 8,200 in cash and the balance will be transferred in his loan account which will be paid in four equally yearly instalments together with interest @ 10% p.a.

(5) The new profit sharing ratio between X and Z will be 3:2.

Prepare Revaluation Account, Partners' Capital Accounts of the reconstituted firm.

OR

Nikita, Mankrit and Pulkit were partners in a firm sharing profits and

6

losses in the ratio 4 : 3 : 2. Their balance sheet as on 31st March, 2019 was as follows:

Balance Sheet of Nikita, Mankrit and Pulkit as on 31st March 2019

Liabilities	Amt. in Rs	Assets	Amt. in Rs
Capital A/cs:	9,00,000	Plant & Machinery	6,40,000
Nikita 4,00,000		Stock	2,30,000
Mankrit 3,00,000		Sundry Debtors	1,40,000
Pulkit <u>2,00,000</u>		Cash at Bank	40,000
General Reserve	90,000		
Creditors	60,000		
	10,50,000		10,50,000

Mankrit died on 31st July, 2019. According to the partnership deed, the executors of the deceased partner are entitled to:

- (a) Balance of partner's capital account
- (b) Salary @ ₹ 6,000 per quarter.
- (c) Share of goodwill calculated on the basis of twice the average of past three years' profits and share of profits from the closure of the last accounting year till the date of death calculated on the basis of average of three completed years' profits before death.

Profits for 2016-17, 2017-18 and 2018-19 were ₹ 80,000, ₹ 90,000 and ₹ 1,00,000 respectively.

- (d) Mankrit withdrew ₹ 6,000 on 15th May, 2019.

Prepare Mankrit's capital account to be rendered to her executors.

26	<p>Pass necessary Journal Entries for 'issue of debentures' for the following:</p> <p>(i) X Ltd. issued 1,500, 12% Debentures of ₹100 each at a discount of 10%, redeemable at a premium of 5%.</p> <p>(ii) Y Ltd. issued 1,600, 9% Debentures of ₹100 each at a premium ₹20 per Debenture, redeemable at a premium of ₹10 per Debenture.</p> <p>(iii) Z Ltd. issued 2,000, 9% Debentures of ₹100 each at a discount of 6% redeemable at par.</p>	6
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Part B :- Analysis of Financial Statements

27	<p>Dividend paid by a Trading company is classified under which kind of activity while preparing cash flow statement</p> <ul style="list-style-type: none"> a) Cash flow from operating activities b) Cash Equivalent c) Cash flow from Financing activities d) Cash flow from Investing activities 	1
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28	Why would public be interested in analyzing financial statement? a) To know whether the business is able to pay debt b) To know the liquidity of business c) To know the earning capacity d) to know information about the continuance of an enterprise	1
29	Increase in the balance of Securities premium reserve will be _____. a) Less in Investing Activities b) Less in Financing Activities c) Add in Financing Activities d) Add in Investing Activities	1
30	Given that: Opening inventory Rs.1,20,000 Purchases Rs.9,00,000 Return outward Rs.40,000 And the closing inventory is Rs.20,000 less than opening inventory, then, Inventory Turnover Ratio is a) 5 times b) 7 times c) 8 times d) 10 times OR Which of the following will have no effect on debt equity ratio? a) Purchase of fixed asset by taking long term loan b) Conversion of debentures into shares c) Issue of bonus shares d) Sale of fixed assets at a loss	1
31	Under which sub-headings, will the following items be placed in the Balance Sheet of a company as per Schedule III Part I of the Companies Act,2013: a) Capital Reserve b) Bonds c) Loans repayable on demand d) Vehicles e) Goodwill f) Loose tools	3
32	“Calculated Ratio is calculated to ascertain the short-term solvency of the firm.” A current Ratio of 2:1 is considered an ideal ratio.” A very high current ratio may not be favourable. State reasons.	3
33	a) A Traders carries an average inventory of ₹ 2,00,000. His Inventory Turnover Ratio is 8 Times. He sells goods at a profit of 25% on cost. Calculate Gross Profit Ratio. b) From the following details obtained from the financial statements of Jeev Ltd., calculate Interest Coverage Ratio: Net Profit after Tax ₹ 1,20,000 12% Long-term Debt ₹ 20,00,000 Tax Rate 40% OR State with reason, whether the Proprietary Ratio will improve, decline or will not change because of the following transactions if Proprietary Ratio is 0.8 : 1:	4

	<div>a) Obtained a loan of 5,00,000 from State Bank of India payable after five years.</div> <div>b) Purchased machinery of 2,00,000 by cheque.</div> <div>c) Redeemed 7% Redeemable Preference Shares 3,00,000.</div> <div>d) Issued equity shares to the vendor of building purchased for 7,00,000.</div>																																																																																															
34	<div>Read the following CASE STUDY and answer the question no. (a) to (d) on the basis of the same. Following is the Balance Sheet of Golden Ltd as at 31st March, 2021-22 and additional information.</div> <div>Balance Sheet (as at 31st March, 2021-22)</div> <table><tr><th>Particulars</th><th>Note No.</th><th>31st March, 2022</th><th>31st March, 2021</th></tr><tr><td>I. Equity & Liabilities</td><td></td><td></td><td></td></tr><tr><td>1. Shareholders Funds</td><td></td><td></td><td></td></tr><tr><td> (a) Share Capital</td><td></td><td>8,00,000</td><td>6,00,000</td></tr><tr><td> (b) Reserve & Surplus</td><td>1</td><td>3,30,000</td><td>2,20,000</td></tr><tr><td>2. Non-Current Liabilities</td><td></td><td></td><td></td></tr><tr><td> Long-Term Borrowings</td><td>2</td><td>1,60,000</td><td>1,00,000</td></tr><tr><td>3. Current Liabilities</td><td></td><td></td><td></td></tr><tr><td> (a) Trade Payable</td><td></td><td>1,65,000</td><td>1,95,000</td></tr><tr><td></td><td></td><td>14,55,000</td><td>11,15,000</td></tr><tr><td>II. Assets</td><td></td><td></td><td></td></tr><tr><td>1. Non-Current Assets</td><td></td><td></td><td></td></tr><tr><td> (a) Fixed Assets</td><td>3</td><td>9,50,000</td><td>6,05,000</td></tr><tr><td> (b) Non-Current Investments</td><td></td><td>1,35,000</td><td>1,00,000</td></tr><tr><td>2. Current Assets</td><td></td><td></td><td></td></tr><tr><td> (a) Current Investments</td><td></td><td>50,000</td><td>40,000</td></tr><tr><td> (b) Trade Receivables</td><td></td><td>90,000</td><td>2,00,000</td></tr><tr><td> (c) Cash & Cash Equivalents</td><td></td><td>2,00,000</td><td>1,70,000</td></tr><tr><td></td><td></td><td>14,55,000</td><td>11,15,000</td></tr></table> <div>Note to Accounts</div> <table><tr><th>Particulars</th><th>31st March, 2022</th><th>31st March, 2021</th></tr><tr><td>1. <u>Reserve & Surplus: Surplus</u></td><td>3,30,000</td><td>2,20,000</td></tr><tr><td>2. <u>Long-Term Borrowings: 10% Debentures</u></td><td>1,60,000</td><td>1,00,000</td></tr><tr><td>3. <u>Fixed Assets</u></td><td></td><td></td></tr><tr><td> Machinery</td><td>10,70,000</td><td>7,00,000</td></tr><tr><td> Less: Provision for Depreciation</td><td>(1,20,000)</td><td>(95,000)</td></tr></table> <div>Additional Information: 10% Debentures ₹ 60,000 were issued on 1st April, 2021.</div> <div>(a) What the amount of interest on Debentures would be used as outflow of cash under Financing activities?</div> <div>(b) How much amount of depreciation is charged on Machinery for the current year?</div> <div>(c) What is amount of Cash flow/used from Investing activities in the year 2021-22?</div> <div>(d) What is the amount of Cash flow/used from Operating activities in the year 2021-22?</div>	Particulars	Note No.	31 st March, 2022	31 st March, 2021	I. Equity & Liabilities				1. Shareholders Funds				(a) Share Capital		8,00,000	6,00,000	(b) Reserve & Surplus	1	3,30,000	2,20,000	2. Non-Current Liabilities				Long-Term Borrowings	2	1,60,000	1,00,000	3. Current Liabilities				(a) Trade Payable		1,65,000	1,95,000			14,55,000	11,15,000	II. Assets				1. Non-Current Assets				(a) Fixed Assets	3	9,50,000	6,05,000	(b) Non-Current Investments		1,35,000	1,00,000	2. Current Assets				(a) Current Investments		50,000	40,000	(b) Trade Receivables		90,000	2,00,000	(c) Cash & Cash Equivalents		2,00,000	1,70,000			14,55,000	11,15,000	Particulars	31 st March, 2022	31 st March, 2021	1. <u>Reserve & Surplus: Surplus</u>	3,30,000	2,20,000	2. <u>Long-Term Borrowings: 10% Debentures</u>	1,60,000	1,00,000	3. <u>Fixed Assets</u>			Machinery	10,70,000	7,00,000	Less: Provision for Depreciation	(1,20,000)	(95,000)	6
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