

Management Accounts

B. Com Part III

Chapter - Cash flow statement

Numerical exercise - 11 S.K. Singh

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QUESTION:

Calculate cash flow statement from operating activities from following information.

Particulars

	31 Dec	
	2015	2016
Debtors -	75000	60000
Bills Receivable -	8000	12000
Creditors -	45000	50000
Bills Payable -	10000	8000
Outstanding expenses	2000	3000
Prepaid expenses -	2500	2200
Accrued Income	1000	1500
Income received in advance	1000	
Operating Profit before accounting capital change.	1,25,000	

Aus.

Cash Flow from operating Activity
(By Indirect method.)

Particulars.	₹	₹
Operating Profit before working Capital Change.		1,25,000
+ Decrease in the current Assets.		
Debtors -	15,000	
Prepaid Expenses	300	
+ Increase in current Liabilities:		
Creditors -	5,000	
Outstanding Expenses	1,000	
	<hr/>	21,300
(-) Increase in current Assets -		<hr/>
B/R -	4,000	
Accrued Income.	500	
(-) Decrease in current Liabilities:		
B/P -	2,000	
Income received in advance	1,000	
	<hr/>	7,500
Net Cash from operating Activity		<hr/> <hr/>
		1,38,800