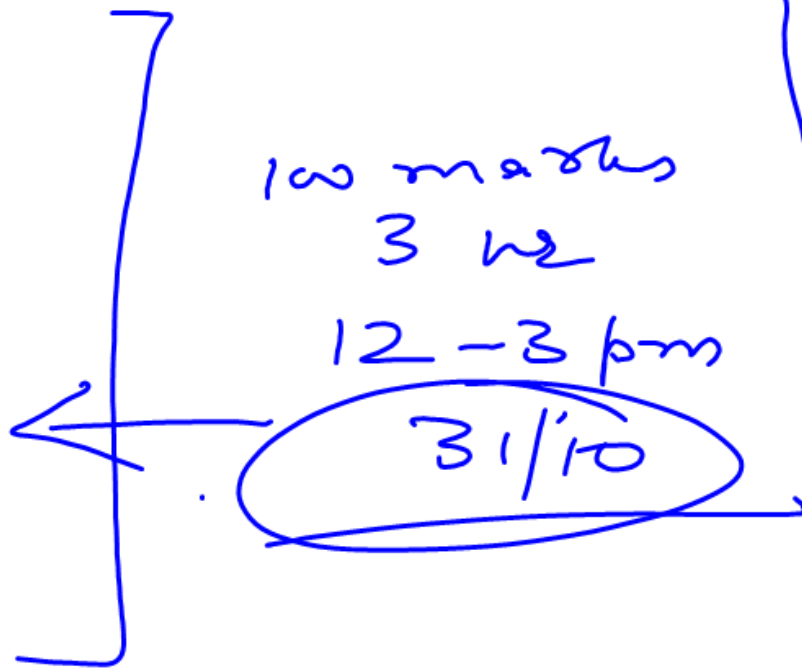


SBL  
Final atc  
ADD  
Int  
Anmal.  
→ Bs. alg. ①  
FFS/OFS  
→ Int Rec ③  
AS-13.

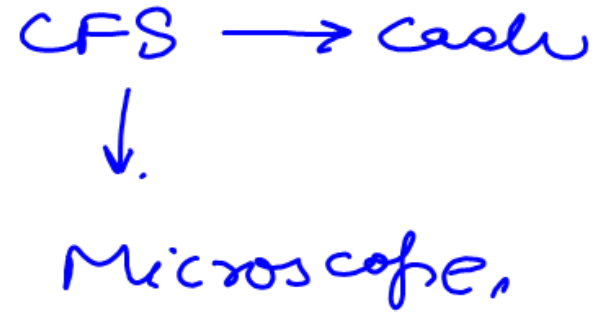
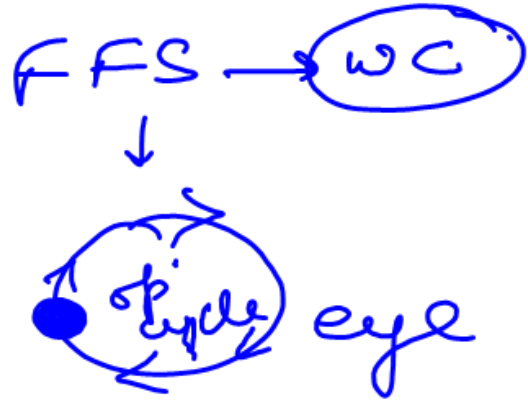


Tue  
Final atc

# Cash Flows

AS-3 .  $\left[ \begin{array}{l} \rightarrow \text{Listed Co.} \\ \rightarrow \text{T/O} > 50 \text{ cr} \end{array} \right] \rightarrow \text{CFS Compulsory.}$

Co. Act  $\rightarrow$  Cashflow  $\rightarrow$  final a/c



AS-3

ACTIVITY

Operating Activity

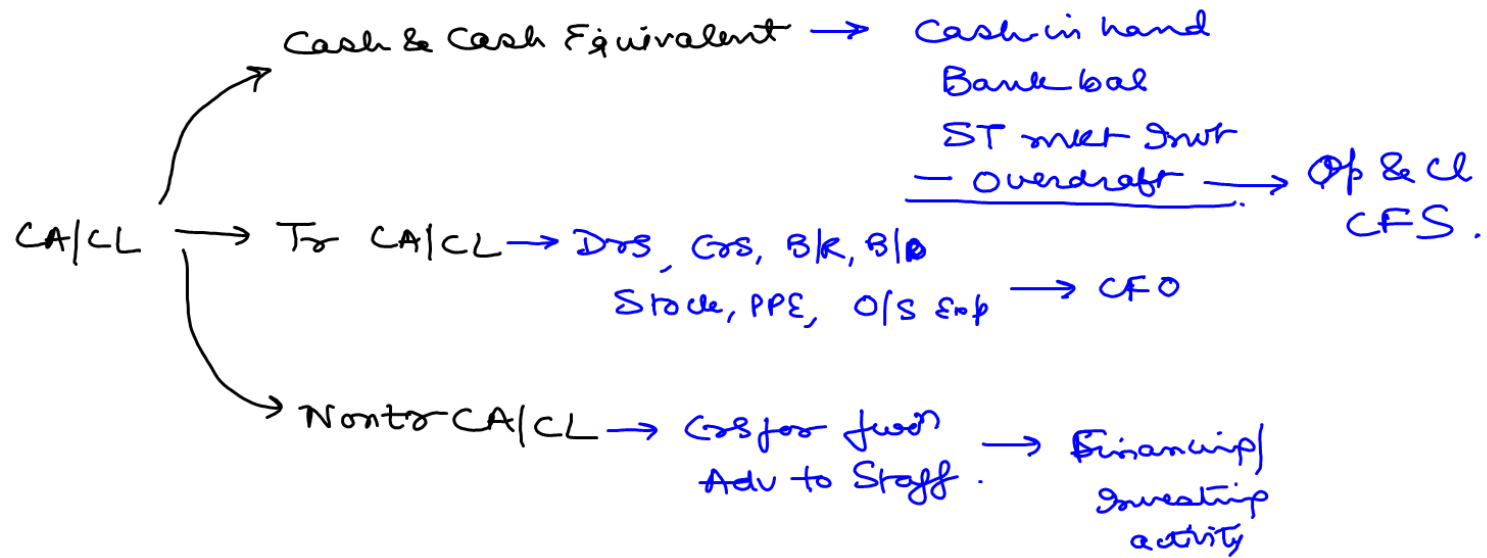
Cash sale, Cash from drs, Salary, Rent  
Advr, Creditors,  
Tax Paid

Investing Activity

Pur/Sale of FA, Pur/Sale of Invt.  
Divd/ Intt received.

Financing Activity

Issue of Sh/deb<sup>n</sup>, Loan taken/ Repaid  
dividend/ Intt paid



Cash Flow Statement

of Cash & Cash Equ.

Cash from opr activity

Cash from Operation

- Net Profit
- + depr
- + Loss
- + Intt Expense.
- + Intt received

Tax Paid

(250) 250

50

Cash from Investing activity

Sale of FA

Purc of FA

+ Intt received.

100

(200)

(100)

Cash from Financing activity

Issue of Sh. Capital

Dividend paid

Repayment of loan

= Intt paid

300

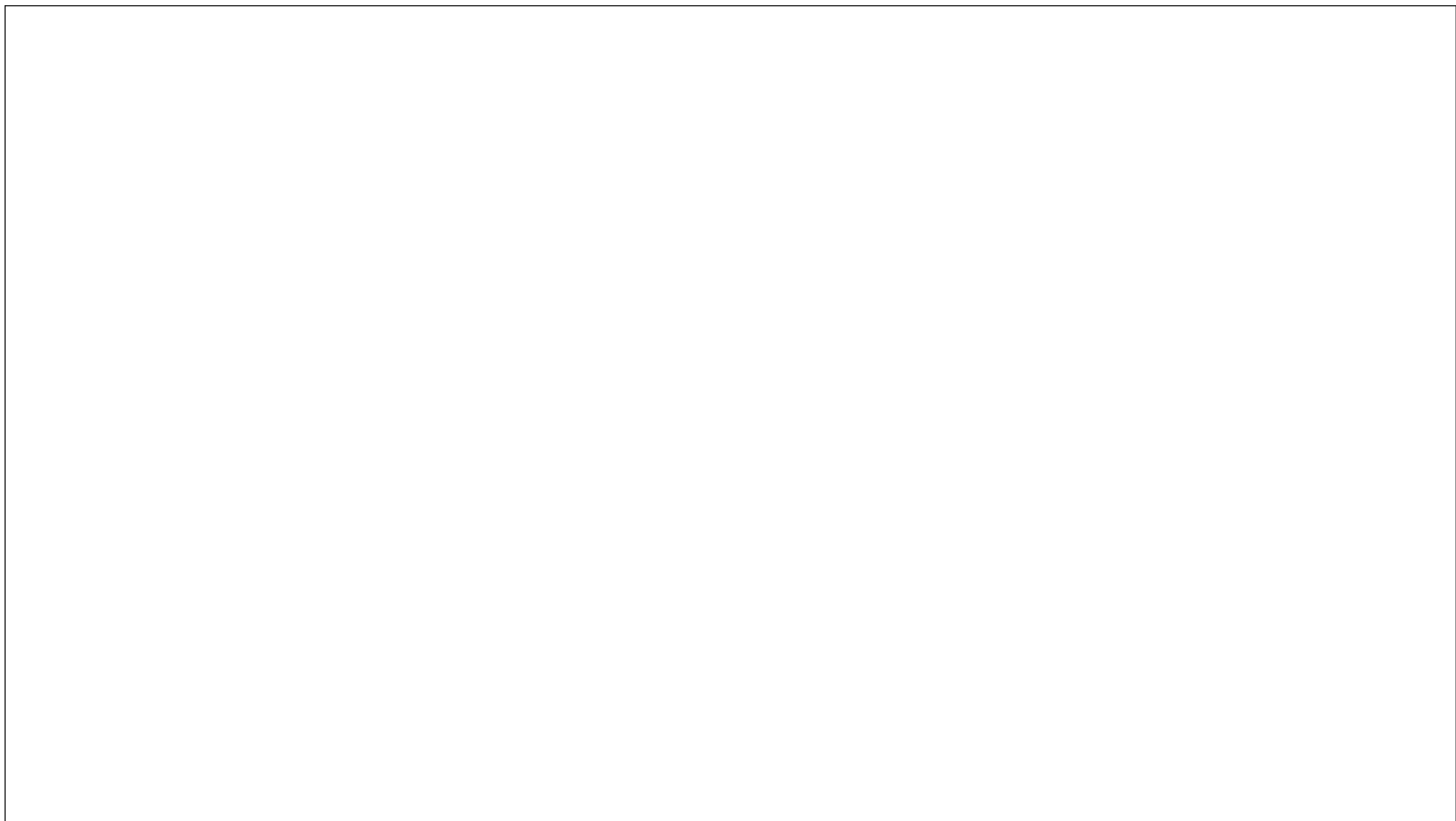
(50)

(300)

(50)

Cl Cash & Cash Equ.

150



CFO

- Bal old
- + Prop divid
- + Trf to Reserve
- + depr
- + Proffortax
- + Loss on FA
- + Prod Exp w/o
- + Intt Expense
- Intt Income
- Bal old

indirect.

- Sale
- + Cl share
- of share
- Pur
- Exp
- ~~Intt~~

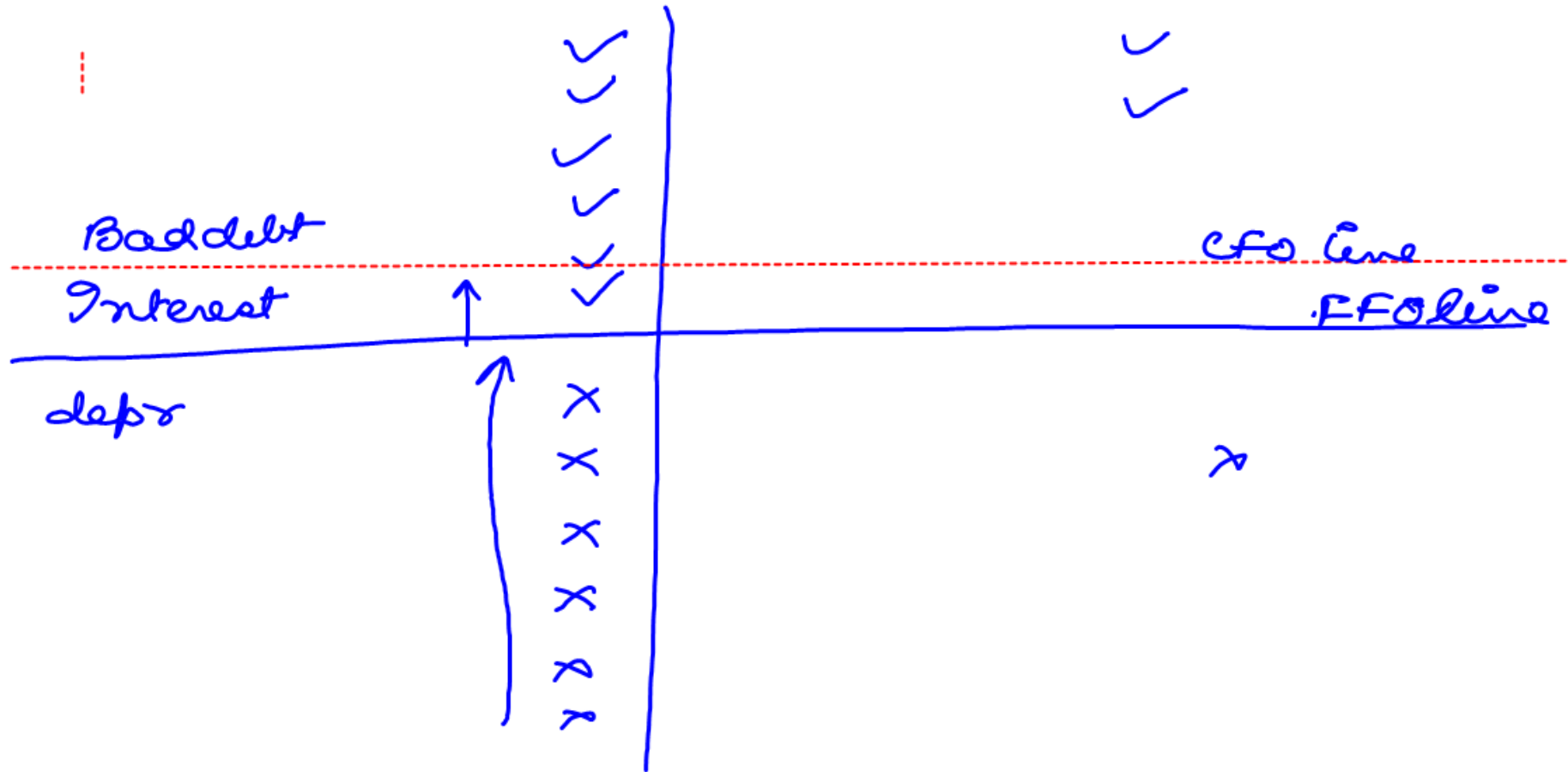
Direct

CFO before WC adj:

- ↑se in Tr CA
- + ↓se in Tr CA
- + ↑se in Tr CL
- ↓se in Tr CL

- Cash from operation
- + Pur of stock through Shares
- Tax Paid

x x x





IAS-27 → Cash & Cash Equ.

①

↳ Cash. <sup>current ofc ±</sup>  
Demand Deposit.

~~ST Inst~~  
~~o/d~~

② o/d X → loans

→

Banking Regulation Act

③ Essar Oil Ltd. →  
Dellotte

→

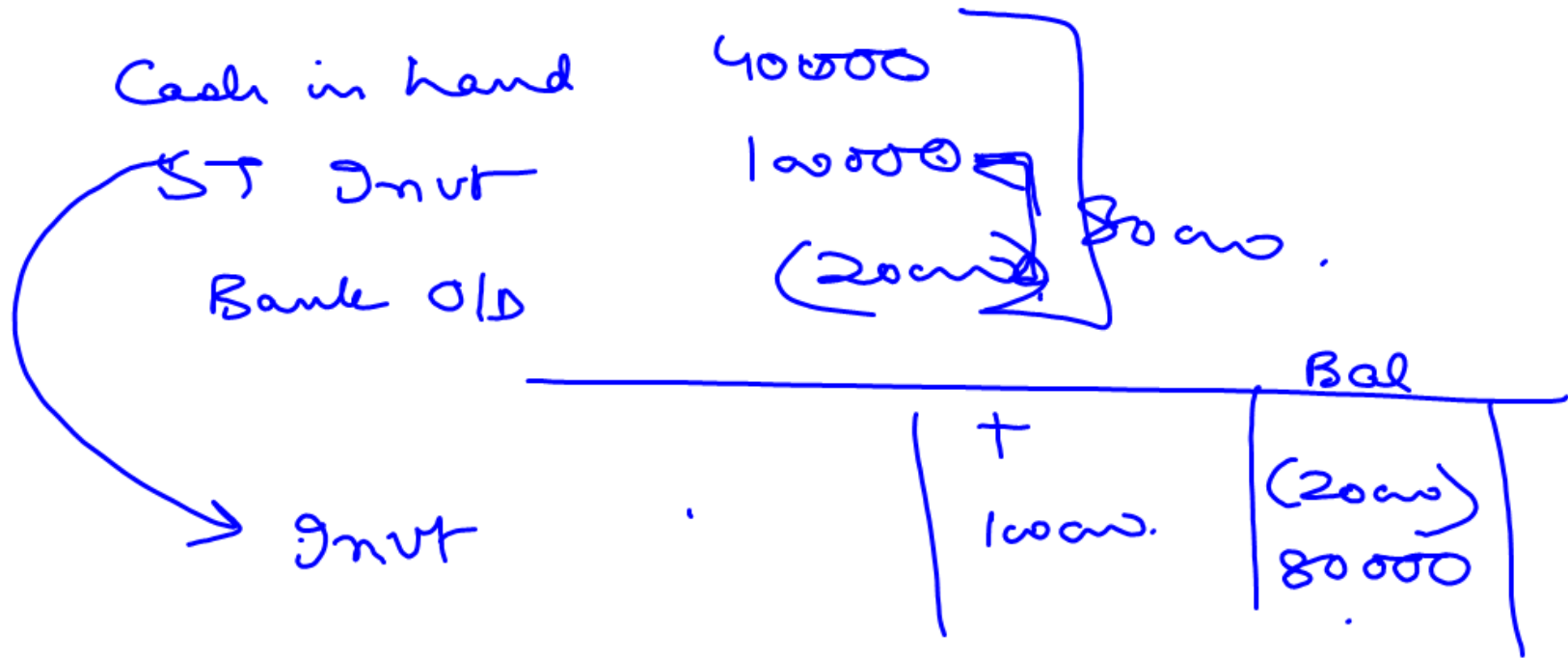
Cash & Cash

- o/d

\_\_\_\_\_

④

Logic



## Adj of FA

for CFS Purc/sale of FA  $\rightarrow$  Investing activity.  
depr  $\rightarrow$  CFO +

## Adj of Cap wIP

$\uparrow$  se = Cash used for construction  $\rightarrow$  CF IA

$\downarrow$  se = trsf to L&B a/c.

## Adj of Bad debt

Bad debt = ✓ item  $\therefore$  Ignored in indirect method

Adj of prov for DD

Goods/ silent → CFO.

↑ use in prov → +  
 ↓ use in prov → -

Adj of Tax. (AS3 + ASI)

Normally P → PGBP → Tax → operating activity.

But Q specifically says  $\left. \begin{array}{l} P \rightarrow CG \\ \quad \rightarrow HP \end{array} \right\} \text{Tax} \rightarrow \text{Investing activity}$

Q → CDT → Tax on dividend → Financing activity.

Adj of Investment

Trade



Separate A/c



Purchase = CFIA.

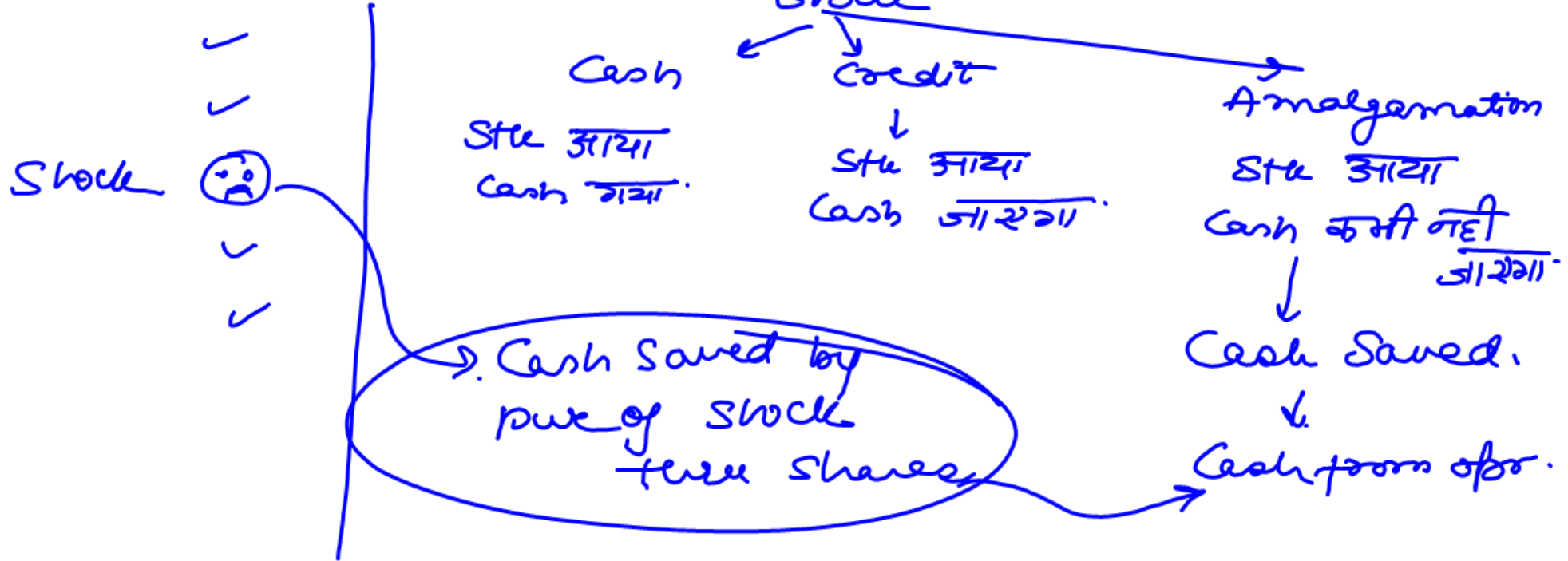
Nontrade



Cash & Cash Equ.

Dividend → Financing activity

Amalgamation



### Hire Vendor (loan etc)

To Cash 10000  
CFIA ← Cat ←

To Cash (75000 + 30000)  
↓  
Intt paid  
↓  
CFFA

To bal cld 225000

By Cat      40000

By <sup>CP&L</sup> Intt Exp. 30000  
(+ in CFO)

Bank Dr → Dividend received → Investing activity  
to P&L → P&L Cr → CFO(-)  
to Investment → Int a/c.



Q24

Prior for tax      \$ 195000  
P&L                      Dr 5000.

to Adv      - tax      20000