

From the following information, determine the opening inventory and closing inventory:

Inventory Turnover Ratio	5 times
Revenue from Operation	Rs. 8,00,000
Gross Profit Ratio	25%

Closing inventory was Rs. 20,000 more than the opening inventory.

30. Prepare the format of Cash Flows from operating Activities under Cash Flow Statement as per Accounting Standard-3 Revised.

OR

From the following information of X Ltd., Calculate Cash Flows from Financing Activities:

Particulars	31 st March 2023 Rs.	31 st March 2022 Rs.
Equity Share Capital	20,00,000	20,00,000
12% Debentures	--	3,00,000
10% Debentures	5,00,000	--
Bank Overdraft	80,000	1,00,000

Additional Information:

- (i) Interest paid on Bank overdraft Rs. 10,000 .
- (ii) 12% Debentures were redeemed on 1st July, 2022 and new 10% Debentures were issued on the same date at a discount of 5%.
- (iii) Proposed Dividend on equity share capital for previous year ended 31st March 2022 was paid @ 8%.

PART – B

(Computerized Accounting)

23. Give one Limitation of Computerized Accounting System.

24. When extended selection is active,is the keyboard shortcut for selecting all data up to and included the last row.

25. In excel, the chart tools provide three different options.....,and.....for formatting.

(A) Layout, Format, Data Maker

(B) Design, Layout, Format



Accountancy Paper 12th Hbse

Dr. S. K. Singh



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