Class 12, Accountancy Practical, Sample Paper-1 (2023) M.M. 12 Time: 1 Hour

<table>
<tr><th>Ques</th><th></th><th>Marks</th></tr>
<tr><td>1</td><td>The Debt Equity ratio of X Ltd. is 2 : 1. What will be the effect of the following transaction on Debt Equity Ratio?(Increase/decrease or not change the Debt Equity Ratio)
Issue of Preference shares ₹40,000.</td><td>1</td></tr>
<tr><td>2</td><td>Calculate (a) Current Ratio (b) Liquid ratio, from the following information:
Inventory ₹ 15,000, Other Current Assets ₹ 37,500, Current Liabilities ₹12,500</td><td>2</td></tr>
<tr><td>3</td><td>From the fourth quarter report of a company with three segments producing products E, F, G find out which segment should be eliminated?
<table>
<tr><td>Segment</td><td>Rev. from Operations(₹)</td><td>Gross Profit(₹)</td></tr>
<tr><td>Product E</td><td>20,00,000</td><td>3,50,000</td></tr>
<tr><td>Product F</td><td>30,00,000</td><td>5,00,000</td></tr>
<tr><td>Product G</td><td>40,00,000</td><td>6,50,000</td></tr>
</table></td><td>3</td></tr>
<tr><td>4</td><td>From the following information, calculate cash flows from financing activities:
<table>
<tr><td>Items</td><td>31.03.2020(₹)</td><td>31.03.2021(₹)</td></tr>
<tr><td>9% Debentures</td><td>3,00,000</td><td>3,50,000</td></tr>
</table></td><td>1</td></tr>
<tr><td>5</td><td>Mugdha Ltd. has given you the following information:
<table>
<tr><td>Machinery as on April 01, 2020</td><td>₹ 80,000</td></tr>
<tr><td>Machinery as on March 31, 2021</td><td>₹ 75,000</td></tr>
<tr><td>Depreciation charged during the year</td><td>₹ 15,000</td></tr>
<tr><td>During the year, Machine worth ₹ 16,000 was sold for</td><td>₹ 13,000</td></tr>
</table>
Calculate cash flow from Investing Activities on the basis of the above information.</td><td>2</td></tr>
<tr><td>6</td><td>Motia Ltd., arrived at a Net Income of ₹5,00,000 for the year ended March 31, 2021. There was a transfer to General reserve ₹ 20,000, Depreciation for the year was ₹90,000. There was a profit of ₹50,000 on assets sold which was transferred to Statement of Profit and Loss account. Trade Receivables increased during the year ₹40,000 and Trade Payables also increased by ₹60,000.
Compute the cash flow from operating activities.</td><td>3</td></tr>
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