

Q		M.M.												
1	The Debt Equity ratio of Z 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) Buy Back of Equity shares ₹50,000.	1												
2	Compute Inventory Turnover Ratio from the following information: Net Revenue from Operations ₹2,30,000, Gross Profit ₹50,000, Inventory at the end ₹50,000, Excess of inventory at the end over inventory in the beginning ₹10,000.	2												
3	Current liabilities of a company are ₹1,20,000, Current ratio is 2.2:1. Calculate its Working capital. What will be the effect on Current Ratio if Goods costing ₹50,000 are sold on credit at a profit of 20%?	3												
4	From the following Information, calculate Cash flows from Financing activities: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">Particular</th> <th style="width: 30%;">31st March 2021(₹)</th> <th style="width: 35%;">31st March 2022(₹)</th> </tr> </thead> <tbody> <tr> <td>Equity Shares Capital</td> <td style="text-align: right;">5,00,000</td> <td style="text-align: right;">5,00,000</td> </tr> <tr> <td>Bank Loan</td> <td style="text-align: right;">3,00,000</td> <td style="text-align: right;">4,50,000</td> </tr> <tr> <td>Proposed Dividend</td> <td style="text-align: right;">60,000</td> <td style="text-align: right;">70,000</td> </tr> </tbody> </table>	Particular	31 st March 2021(₹)	31 st March 2022(₹)	Equity Shares Capital	5,00,000	5,00,000	Bank Loan	3,00,000	4,50,000	Proposed Dividend	60,000	70,000	1
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5	Marigold Ltd. has given you the following information: <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 60%;">Furniture as on April 01, 2021</td> <td style="text-align: right;">₹95,000</td> </tr> <tr> <td>Furniture as on March 31, 2022</td> <td style="text-align: right;">₹73,000</td> </tr> <tr> <td>Depreciation on Furniture charged during the year</td> <td style="text-align: right;">₹38,000</td> </tr> <tr> <td>During the year, Furniture worth ₹ 19,000 was sold for</td> <td style="text-align: right;">₹25,000</td> </tr> </tbody> </table> Calculate cash flow from Investing Activities on the basis of the above information.	Furniture as on April 01, 2021	₹95,000	Furniture as on March 31, 2022	₹73,000	Depreciation on Furniture charged during the year	₹38,000	During the year, Furniture worth ₹ 19,000 was sold for	₹25,000	2				
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6	Cheten Ltd., made a profit of ₹1,00,000 after charging depreciation of ₹20,000 on assets and a transfer to general reserve of ₹30,000, the goodwill amortized was ₹7,000 and gain on sale of machinery was ₹3,000, trade receivables showed an increase of ₹3,000; trade payables an increase of ₹6,000; prepaid expenses an increase of ₹2000; and outstanding expenses a decrease of ₹2,000. Ascertain Cash flow from Operating activities.	3												