

## Samarth Ltd. Calculation of Net Cash Flow From Operating Activities

Particulars	\$	\$
Profit for the Year 2020		89,200
Add: Provision for Bad Debts	64,000	
Depreciation	40,800	
Goodwill Written Off	34,400	
Loss on Sale of Plant	12,800	
Loss on Sale of Machinery	19,600	
Provision for Tax	24,000	
Proposed Dividend	48,000	243,600
		332,800
Less: Profit on Sale of Building	53,600	
Profit on Sale of Furniture	50,400	
Income Tax Refund	18,400	122,400
<b>Net Cash Flow From Operating Activities</b>		<b>210,400</b>

# Cash Flow Statement Problems And Solutions

**Arora M.N.**



## **Cash Flow Statement Problems And Solutions:**

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as to make the subject easily understandable and highlight its finer points The subject matter has been organized on first things first basis for its logical presentation that sustains interest The approach of the book is examination oriented Thus a good number of problems and solutions have been included in its chapters Theoretical and numerical questions have been mostly selected from various examinations Objective type questions have been given to serve as self test by students This is an ideal book for self study New to this edition All chapters thoroughly revised Latest information on Cost Accounting Standards CAS issued by the Institute of Cost Accountants of India ICAI Chapter on Miscellaneous Topics made more contemporary by including some new sub topics and thus re named Advanced Cost Management Techniques Revision and augmentation of practical problems

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