



# St. Lawrence High School



A Jesuit Christian Minority Institution

## Worksheet 57

Sub: ACCOUNTANCY

Class 12 F.M. 15

Chapter: Unit 6

Date: 06/02/2021

Topic: Cash Flow Statement

**Choose the correct alternatives**

**1 x 15 = 15**

1. Cash Flow Statement is prepared as per  
(a) AS-1; (b) AS-2; (c) AS-3; (d) none of these
2. Which of the following activity appears in cash flow statement?  
(a) operating activity; (b) investing activity; (c) financing activity; (d) all of these
3. Purchase and sale of fixed assets and investments are considered under which activity?  
(a) operating activity; (b) investing activity; (c) financing activity; (d) all of these
4. Issue of shares and redemption of pref. shares & debentures are considered under which activity?  
(a) operating activity; (b) investing activity; (c) financing activity; (d) all of these
5. Interest on debentures and loan paid is an example of  
(a) operating activity; (b) investing activity; (c) financing activity; (d) all of these
6. Interest received on investment is an example of  
(a) operating activity; (b) investing activity; (c) financing activity; (d) all of these
7. Share issue expenses is an example of  
(a) operating activity; (b) investing activity; (c) financing activity; (d) all of these
8. If shares are issued at a premium the proceeds of SPR will appear under  
(a) operating activity; (b) investing activity; (c) financing activity; (d) all of these
9. If net increase in cash & bank balance is Rs. 2,00,000 and opening cash and bank balances is Rs. 80,000, closing cash and bank balances is  
(a) Rs. 1,20,000; (b) Rs. 2,80,000; (c) Rs. 2,00,000; (d) Rs. 80,000
10. If opening fixed assets is Rs. 3,00,000, purchase of fixed assets is Rs. 1,00,000 and depreciation is charged for Rs. 40,000, closing fixed assets is?  
(a) Rs. 4,40,000; (b) Rs. 3,60,000; (c) Rs. 4,00,000; (d) Rs. 3,40,000
11. Opening debentures is Rs. 4,00,000, closing debentures is Rs. 2,50,000, the difference is known as  
(a) issue of debentures Rs. 1,50,000 (b) redemption of debentures Rs. 1,50,000  
(c) writing off debentures Rs. 1,50,000; (d) none of these
12. If opening goodwill is Rs. 1,50,000 & closing is Rs. 1,00,000 the difference is known as  
(a) depreciation of goodwill; (b) amortization of goodwill; (c) sale of goodwill; (d) none of these
13. Payment of dividend to the shareholders is an example of  
(a) operating activity; (b) investing activity; (c) financing activity; (d) all of these

14. Which one of the following is an example of non cash expense?

- (a) purchase of fixed assets;      (b) purchase of investment;
- (c) depreciation of fixed assets; (d) payment of dividend

15. If opening stock is Rs. 2,00,000 & closing stock is Rs. 1,50,000 the difference will be \_\_\_\_ in Operating Activity?

- (a) added; (b) deducted; (c) either added or deducted; (d) none of these

Compiled by

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