

Basics of Account.

BOA - Accrual basis
↳ double entry system

Preparation of F-S - AGM

- Balance Sheet
- Profit & loss
- Cash flow
- Statement of change in equity
- Any explanatory note annexed.

Provision Applicable.

① Specific Act

- Insurance Company
- Banking Company
- Any company engaged in supply of or generation of Electricity
- Any other class of company for which a form of B.S or P&L has been prescribed under Act governing such class of company

② In case of all other company

- Balance Sheet form set out in Part I of Schedule III and P&L in Part II

Division I = A.S

Division II = Ind AS

Division III = NBFC - Ind AS
↳ I/S 133

Schedule III of Co's Act 2013

Name of the company
Balance sheet as at

Particular	Note no	Am t.
Authorised, Issued & Subscribed Eq } other than cash < Bonus Pref } Buyback		Forming Part of Notes and Share Capital
A. Equity and Liabilities		
① Shareholders funds		
a. Share Capital		
b. Reserve & Surplus		
c. Money received against warrants		
② Share application money		
③ Non current liabilities		
a. Long term borrowing		
b. DTL (Net)		
c. Other long term liabilities		
d. Long term provision		
④ Current liabilities		
a. Short-term borrowing		
b. Trade Payable		
c. Other current liabilities		
d. Short-term provision		
		<u>Total</u>
B. Assets.		
① Non-current Assets		
a. PPE & Intangible Asset		
i. PPE		
ii. Intangible asset		
iii. Capital WIP		
b. Non current investments		
c. DTA (net)		
d. Long-term loans & advances		
e. Other - non-current		
② Current Asset		
a. Current Investment		
b. Inventories		
c. Trade receivable		
d. Cash & Cash Equivalents		
e. Short-term loans		
f. Other current asset		
		<u>Total</u>

Contingent liabilities

- Claim against company.
- Guarantees
- Arrear of fixed or cumulative dividend.
- Uncalled liability
- Bill Discount not yet matured
- Other money for contingently liability.

P & L Statement.

Particular	Am
① Revenue from Operation	
② Other Income	
Total	
① Expenses	
• Cost of Mat Consumed.	
• Purchase of Stock in trad	
• Change in Inventory	
• Employee benefit expense	
• Finance Cost	
• Depreciation	
• Other Expense	
② Profit before Ordinary & Exceptional item.	} Not required
③ - Exceptional item	
Profit Before tax	
(-) Current tax	
(-) Deferred tax	
Profit After tax	

Round of Total Income - MCA

- (a) - $< 100 \text{ cr} = \text{nearest } 100, 1000, 10000$
- (b) - $> 100 \text{ cr} = \text{nearest lakhs, } 10 \text{ lakhs, Crore.}$

Dividend

- From Profit after providing depreciation
- No div \Leftarrow No profit
- Paid out of free reserve
- Cannot return in Capital
- Pref then Equity
- Calculated on paid up Capital.
 - \rightarrow Capital less Arrear
- No Div on calls on Arrear
- No div - unless losses & Depri of Previous year settled.

Withdrawal from Reserve

- ① Div cannot exceed avg of 3PY
- ② Max $\leq 10\%$ of (PUSC + FR)
- ③ Min. to be left $\geq 15\%$ (PUSC)

Disclosure.

- Payment to Auditor
 - \hookrightarrow tax
 - \hookrightarrow Company law
 - \hookrightarrow Management
- CSR Expense
- Crypto Currency.
- Details of wilful default
- Relation of Stock of Company.

If 1% of TIO or 1 lakh \rightarrow MCA } Thus disclose such revenue expense.

If Interim div in losses

\hookrightarrow Max rate avg of 3PY Div

P & L Appropriation a/c

To Trf to Reserve	xx	By Net Profit	xx
To Interim Dividend	xx	By Balance old	xx
To Div Declared	xx	(From L.Y)	
To Prem on Redemption	xx		
To Balance old (Retained Earning)	xx		
			xx

This is to be shown in Reserve & Surplus

Adjustments:

① Trial Balance

	Dr	Cr
Salary	50000	
Salary payable		20000

PL: Employee Benefit Exp.
Salary = 50000 + 20000 = 70000

BS: Current Liabilities
Other current liabilities
o/s Salary: 20000

② Trial Balance

	Dr	Cr
Salary	100000	
o/s Salary		30000

PL: Employee Benefit Exp.
Salary: 100000

BS: Current Liabilities
Other current liabilities
o/s Salary: 30000

③ Trial Balance

	Dr	Cr
Machinery	100000	
Depreciation @ 10%		

PL: Depreciation
⇒ 100000 × 10% = 10000

BS: Property, Plant & Equipment
Machinery 90000
(100000 - 10000)

④ Trial Balance

	Dr	Cr
Machinery	150000	
Depreciation		20000

PL: Depreciation = 20000

BS: Property, Plant & Equipment
Machinery = 150000

⑤ Trial Balance

	Dr	Cr
Machinery	200000	
Acc. Dep. / Provision for Dep.		50000

Depreciation @ 10% on cost / 10% on WDV

PL: Depreciation ^(a) 200000 × 10% ⇒ 20000 ^(b) (200000 - 50000) × 10% ⇒ 15000

BS: Property, Plant & Equipment

Machinery	200000
- Acc. Dep. (50000 + 20000)	(70000)
	<u>130000</u>

Machinery	200000
- Acc. Dep. (50000 + 15000)	(65000)
	<u>135000</u>

⑥ Trial Balance

	Dr	Cr
Machinery	200000	
Acc. Dep. / Provision for Dep.		50000
Depreciation	10000	

PL: Depreciation = 10000

BS: Property, Plant & Equipment

Machinery	200000
- Acc. Dep. (50000)	(50000)
	<u>150000</u>

⑦ Trial Balance

	Dr	Cr
Opening Stock	50000	
Purchases	400000	
Closing Stock		30000

PL: Purchases 400000
Change in Inventory (50000 - 30000) 20000

BS: Current Assets
Inventories 30000

⑧ Trial Balance

	Dr	Cr
Closing Stock	50000	
Adjusted Purchases	300000	

PL: Purchases ~~400000~~ Adjusted Purchases 300000
Change in Inventory

BS: Current Assets
Inventories 50000

⑨ If written
Closing Stock is 20000 more than Opening Stock

Then
Opening Stock = 30000
Purchases = 320000

PL: Purchases 320000
Change in Inventory (20000)

BS: Current Assets
Inventories 50000

⑩ Dividend Related
Case 1: Appearing in Trial Balance

(a) Trial Balance

	Dr	Cr
Dividend Payable		50000

Entry Passed: P/L A/c - Dr 50000
To Dividend Payable A/c 50000

BS: Current Liabilities
Other current liabilities
Dividend Payable 50000

(b) Trial Balance

	Dr	Cr
Dividend / Interest Paid	30000	

Entry Passed: Dividend A/c - Dr 30000
To Bank A/c 30000

BS: Note to Reserve & Surplus
P/L / Surplus xx
- Dividend paid (30000)

⑪ Share Forfeiture & Reissue

Example: 20000 equity shares of 10 each fully called up.
Calls in Arrears on 3000 shares @ 2 / share

① Calls in Arrears ✓
Share Forfeiture x

② Calls in Arrears ✓
Share Forfeiture ✓
Share Reissue x

③ Share Reissue ✓
Reissued at 5 / share

Share capital
20000 sh. of 10 each 200000
- Calls in Arrears (6000)
(3000 × 2)
194000
Dividend on: 194000

Entry:
Share capital A/c - Dr 3000 × 10
To Share F.F. A/c 3000 × 8
To Calls in Arrears A/c 3000 × 2

Share capital
17000 sh. of 10 each 170000
+ Share F.F. 24000
194000
Dividend on: 170000

Entry:
Bank A/c - Dr 3000 × 5
Share F.F. A/c - Dr 3000 × 5
To Share capital 3000 × 10

Share F.F. A/c - Dr 3000 × 3
To Capital Reserve 3000 × 3

Share capital
20000 shares of 10 each 200000
Res. & Surplus
Capital Reserve 3000 × 3
Dividend on: 200000

Case 2: Appearing outside Trial Balance

a) Dividend Proposed: No Accounting Entry.
Disclosure in Notes to A/c of Dividend Proposed.

b) Dividend Declared:

Entry:
P/L A/c - Dr
To Dividend Payable

① BS: Note to Reserve & Surplus
P/L / Surplus xx
- Dividend Payable (xx)

② BS: Current Liabilities
Other current liabilities
Dividend Payable xx

Amalgamation

Maximum - 7

- ① Realisation } always
- ② ESH a/c } always
- ③ PSH a/c } Only when S Ltd has PSC
- ④ Purchasing A/c } always
- ⑤ Cash Bank a/c } Depends what is rec
- ⑥ ES in P.Co } in Purchase Consideration
- ⑦ PS in P.Co }

Steps

① Calculate Purchase Consideration

$\frac{\text{Net Payments Assets} + \text{Revised value of Assets T/O} - \text{(-) R.V of Liabilities T/O}}{\text{Purchase Consideration}}$	<p>Net Payments</p> <p>Always calculate Net Payment first.</p>
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② Record all balance sheet item in respective account at book value

Liabilities

- ESC & Reserve - Cr ESH a/c
- PSC - Cr PSH a/c
- Other liabilities - Cr Realisation a/c

Assets

- P&L - Dr (Misc. Exp) - Dr ESH a/c
- Cash/Bank - T/O
- other assets
- Dr Realisation a/c
- Old balance in Cash
- Dr Realisation a/c

③ Record & Receive Purchase Consideration

PLTD a/c - Dr

To Realization a/c

ESH a/c

PSH a/c

Cash a/c

To P Ltd a/c

④ Expenses of Liquidation

Realisation

To Cash/Bank

⑤ Disposal of Asset Not T/O (H.A)

Cash Bank

To Realisation

⑥ Disposal of liabilities Not T/O

Realisation a/c - Dr

To Cash/Bank

(Dispose at Book value except Goodwill)

⑦ Payment to PSH's

PSH a/c

To Pref. Sh / Eq. Sh in P Ltd

To Cash a/c

(Any short of payment/excess to Realisation)

⑧ Close Realisation

<p>Profit</p> <p>Realisation</p> <p>To ESH a/c</p>	<p>Loss</p> <p>ESH a/c</p> <p>To Realisation</p>
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④ Pay to ESH's

ESH a/c

To Share / Deb in P Ltd

To Cash/Bank a/c

(ESH account should tally)

Accounting in books of P Ltd

3 Basic Entries for T/O

Business Purchased a/c

To Liquidator of S Ltd a/c } Amt of Purchase Consideration

Liquidator of S Ltd a/c

To ESH a/c

To Cash/Bank a/c

To Share Premium a/c

To Pref. Sh. Capital a/c

Sundry Asset a/c (RV)

Goodwill a/c

To Sundry liabilities (RV)

To Capital Reserve

To Business Purchased

Intrinsic value

(Net Asset value method)

	P Ltd	S Ltd
Revised value of Asset	xx	xx
(-) RV of Outside Liability	(xx)	(xx)
Net Asset of SH's (Net worth)	xx	xx
(-) Amt pay to Pref. Sh's	(xx)	(xx)
Net Asset for ESH's	xxx	xxx
(÷) No of Eq. Sh	x	x
Intrinsic value/sh	xx	xx

find out Exchange ratio in case of absorption

Amalgamation (Merger)

Books of S Ltd.

No changes (Same as Purchase)

Books of P Ltd.

All asset a/c (BV)

Misc Exp a/c

PLD a/c (Loss)

To all liabilities (B.V)

To all Reserve

To Business Purchase (P.C)

Important Points

- If mode of PC Not given then \Rightarrow Eq. Shares
- If Realization exp paid by S Ltd \Rightarrow Retain Cash from total Cash
- When Realization exp of S Ltd are reimbursed by P Ltd, the accounting entries should be
 - In books of S Ltd.
Paid: ~~Realisation~~
Realisation a/c Dr
To Cash/Bank a/c
 - Reimbursement
Cash/Bank a/c
To Realisation a/c
 - In Books of P Ltd.
Goodwill / Cap Reserve
To Cash/Bank
- When any liability Incl debenture of S Ltd is settled by P Ltd it should be assumed that the liability is T/O by P Ltd at settlement amount and paid of after T/O
 - Refer 2 Examples
- When any Contingent liability paid by P Ltd whole amount is loss and P Ltd will pass
Goodwill / Cap Reserve a/c
To Cash/Bank a/c
- Cancellation of Intra Group Bills / Debts
Bills Payable / Creditor
To Bills Rec / Debtors A/c
- Removal of Profit from Intra group stock
Goodwill / Cap Reserve
To Stock a/c

• If Any Statutory Reserve @ vote in P Ltd (HA)

Amalgamation Adjustment Reserve a/c
To Statutory Reserve

Statutory Reserves

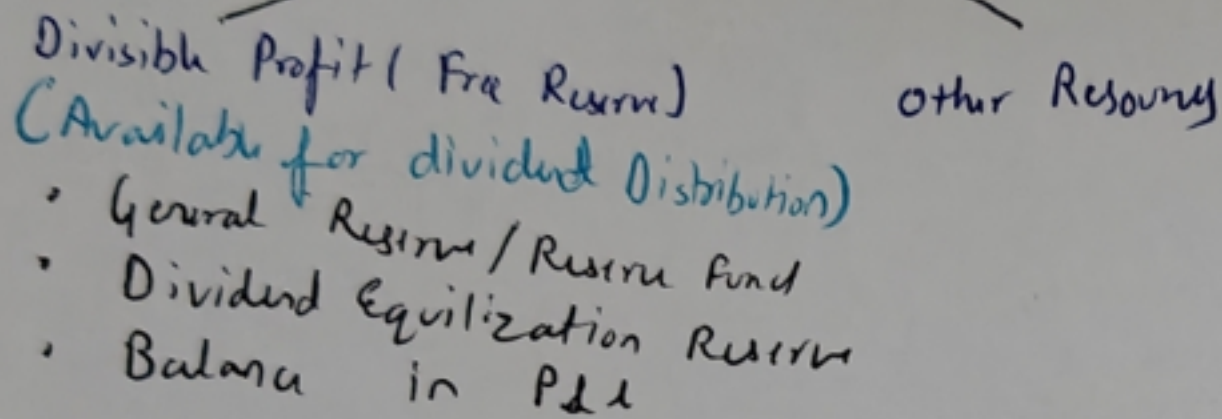
- Investment Allowance Res.
- Development Rebate Res.
- Development Reserve
- Foreign Project Reserve
- Export Profit Reserve

Companies final account

Refer Basics of Account for format and every info

Important Concepts

① Type of Reserve of Company



② ~~Type~~ Issue of Bonus Share.

Capitalization of Reserves

- Free share given to SH's out of Reserve
- Reserve used a/c
To ESC a/c

Types of Bonus

Conversion of partly Paid to fully Paid
↓
Use: Divisible Profit Only

Divisible Profit a/c
To ESC a/c

Share final call
To ESC
DP
To Bonus to SH's
Bonus to SH's
To Share final call

Issue of fully paid
↓
Use following 3 reserves
(a) Capital Redemption Reserve (can in cash)
(b) Securities Premium
(c) Divisible Profit

CRR
SP
DP
To ESC a/c
↓
CRR
SP
DP
To Bonus to SH's
Bonus to SH's Dr
To ESC

Solve Q. 8 ~~Q. 8~~

Buyback of Shares

A. Revision for Redemption of Pref Shares

For Fresh Issue

Bank a/c
To ESC

For Redemption

Pref Sh Cap
~~Prof~~ Prem on Redemption
To Pref SH a/c

For Writing of Premium on Redemption

Divisible Prof
To Prem on Redemption

For Pay off

Pref SH's a/c - Dr
To Bank a/c

For Creation of CRR

Divisible Profit
To CRR

B. Buyback of Shares

For Fresh Issue

Bank a/c
To PSC

For Buyback

ESC
Prem on Buyback
To Eq Sh Buyback

For Pay off

Eq Sh Buyback
To Bank

For Writing off Prem on buyback

Sec Premium
Divisible Profit
To Premium on buyback

For Creation of CRR

Sec Premium
Divisible Profit
To CRR

$CRR = ESC (\text{Buyback}) - \text{Fresh issue of PSC}$

Calculation of Maximum Buy-back

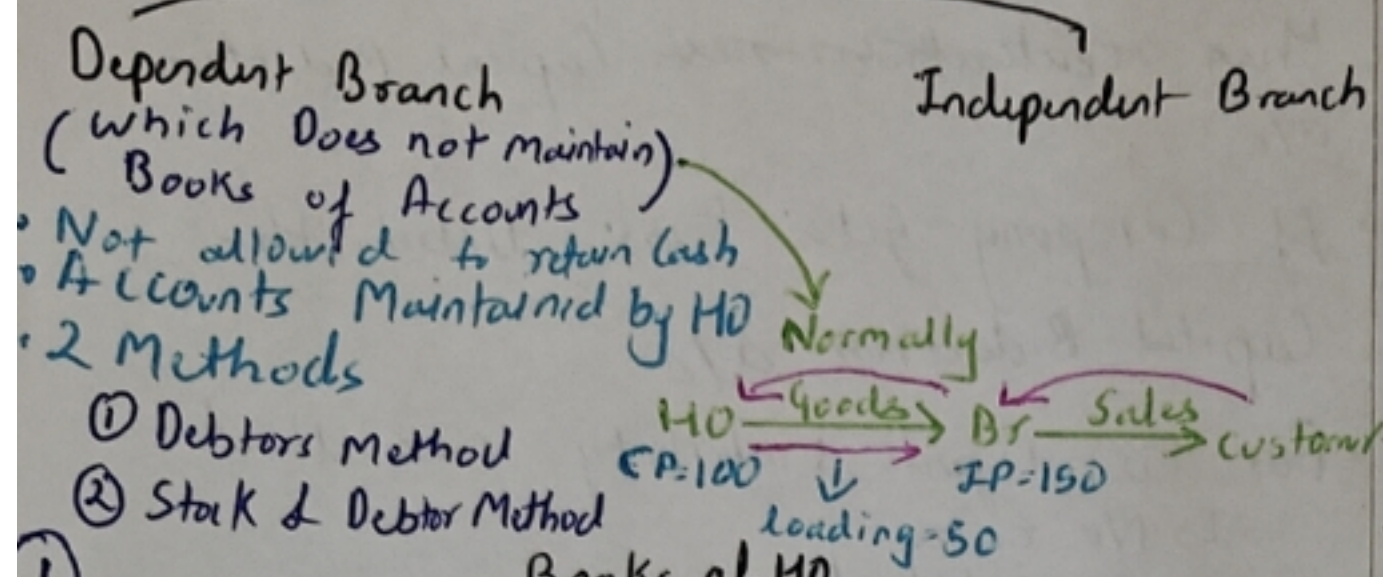
- Maximum FV of Buyback
25% of PUE SC
- Maximum Expenditure on Buyback
25% of Eq Base (PSC + ESC + SP + DP - Diff/Ep)
- Maximum Debt Eq ratio after buyback
and CRR Creation = 2:1
(Debt - Equity ratio) = $\frac{LT \text{ Borrowing}}{\text{Equity Base}}$

Internal Re Construction

- If Company gets benefit Credit
then ~~reconstruction~~ Capital Reduction
a/c
- If Company gets loss Debit the
Capital Reduction a/c
- For contingent liability cancelled
 - ↳ No entry
 - ↳ If settled
Capital reduction
To Cash/Bank
- For Reconstruction Escp
Cap Reduction a/c
To Cash/Bank
- For Reduction in Sh. Capital
When FV is reduced
Sh Cap (Old) A/c
To Sh Cap (New) A/c
To Capital Reduction
When Paid up is reduced
Sh Cap A/c
To Capital reduction
- Write off fictitious assets (M.A)
Cap Reduction
To Fictitious asset
To Goodwill
To Profit & loss (Loss)
- Trf the balance of Capital Reduction
To Capital Reserve (M.A)
Cap Reduction
To Capital Reserve
- Shares Surrendered
ESC
To Sh Surrender
- Reissue
Sh Surrender
To ESC
To PSC
- Balance in Sh Surrender (M.A)
Sh Surrender
To Cap Reduction

Branch Accounts

Types of Branch



Books of HO		Branch A/c	
To bal b/d (OP. Assets)		By Bal b/d (OP. Liabilities)	
Stock (Inv. Price) xx		Creditors xx	
Debtors xx		OP. Exp xx	
Petty cash xx		OP. STK Reserve (loading) xx	xx
Furniture xx		By Goods Sent to Branch a/c (loading) xx	xx
Prepaid Exp xx	xx	By Goods STB (I.P) (G.R) xx	xx
To GSTB (I.P) (Goods sent) xx	xx	By Cash/Bank (Remittance)	
To GSTB (loading)		Cash Sales xx	xx
To Cash/Bank		Collection from Debtor xx	xx
Cash sent for Exp xx	xx	By Balance c/d (CL. Assets)	
Direct Payment xx	xx	Stock (I.P) (WN1) xx	xx
To P&L a/c (Profit) xx	xx	Debtors (WN2) xx	xx
To Balance c/d (CL. Liab)		Petty cash (WN3) xx	xx
Creditors xx	xx	Furniture (WN4) xx	xx
OP. Expenses xx	xx	Prepaid Exp xx	xx
CL. STK Reserve (loading) xx	xx		xx

Note: Transaction between HO & Branch only are recorded. Any transaction by Branch with third party will have no entry (credit sales, sales returns, bad debts, discount allowed, shortage of goods, etc)

① Br Stock A/c		② Branch debtors A/c	
OP STK xx	Goods Returned xx	OP. Balance xx	Collection xx
Goods sent xx	Sales (Cash/Credit) xx	Credit Sales xx	Sales Returns xx
Sales Return xx	Shortage xx		Bad debts xx
	Cl. Stock (xx)		Discount allowed xx
	xx		Cl. Bal (xx)
			xx

③ Br. Petty cash		④ Closing Furniture	
OP Bal xx	Spent by Br xx	OP. WDV xx	
Sent by HO xx		(+) Purchase of furniture xx	xx
	Cl. Bal (xx)		xx
	xx	(-) Depreciation (xx)	xx
		Cl. Furniture	xx

① Stock & Debtors Method

Books of HO

Branch STK A/c (Invoice Price)	
To Bal b/d xx	By GSTB xx
To GSTB xx	By Cash/Bank xx
	By Br. Debtors xx
	By Normal loss xx
	By Abnormal loss xx
To Br. Adjustment A/c (Excess of SP over IP) xx	By Bal c/d xx
	xx

Branch Adjustment A/c (Loading)

To GSTB (loading) xx	By Bal b/d (OP STK Res) xx
To Normal loss (Full) xx	By GSTB a/c xx
To Abnormal loss (loading) xx	By Br stock a/c xx
To Branch P&L (Gross Profit) (xx)	
To Bal c/d (CL. STK Res) xx	xx
	xx

Branch P&L A/c

To Abnormal loss xx	By Br Adjustment a/c xx
(-) Insurance claim (xx) xx	
To Depreciation xx	
To Br. Expense xx	
To Bad debts/Discount allowed xx	
To General P&L a/c (N.P) (xx)	
	xx

Branch Debtor a/c

To Bal b/d xx	By Cash/Bank (Collection) xx
To Branch STK (credit sales) xx	By Br. P&L a/c (B.O/Discount) xx
	By Br. STK (B.O/Discount)
	By Bal c/d (xx)
	By Br STK (Sales Return) xx
	xx

GSTB A/c

To Br Adjustment xx	By Br Stock (Sent) xx
To Br Stock xx	By Branch Adj (loading) xx
To Trading a/c (xx)	
	xx

Branch Expense

To xx	
To xx	
To xx	
	By Branch P&L a/c (xx)
	xx

Independent Branch

↳ Branch which maintain its own books.

Incorporation Entries in HO Books

- (a) For Incorporation of NP of Branch
 Branch a/c Dr xx
 To General P&L a/c xx
- (b) For Incorporation of Branch Assets
 Branch Asset a/c Dr xx
 To Branch a/c xx
- (c) For Incorporation of Branch Liabilities
 Branch a/c Dr xx
 To Branch a/c xx

Foreign Branch

Integral foreign Operation

Non-Integral Foreign Op-

Trial Bal Item	Rate of Conversion
OP. STK	OP. Rate
CI. STK	CI. Rate
Income/Exp	Avg. Rate
CA & CL	CI. Rate
FA/Dep/PFD	Historical Rate
HO Account	Act amt of Bralc in HO
Goods From HO	Act amt of GSTBalc in HO

↓
Bal Fig in Converted T.B is
"P & L on Exchange fluctuation"

↓
P & L a/c

Two Changes

① FA/Dep/PFD ⇒ CI. Rate

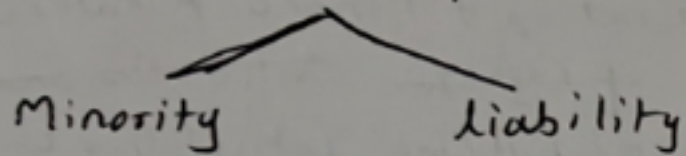
② Diff in T.B
 "Foreign Currency Transaction Reserve"
 ↓
 BIS (Reserve & Surplus)

Books of HO	Books of Branch
① HO Exp paid by branch & Dr to Own Exp a/c Exp a/c Dr xx To Branch a/c xx	HO a/c Dr xx To Exp a/c xx
② Br Exp paid by HO & Dr to Own Exp a/c Branch a/c Dr xx To Exp a/c xx	Exp a/c Dr xx To HO a/c xx
③ Depreciation on Br assets whose accounts are maintained in HO Books Branch a/c Dr xx To Depri a/c xx	Depri a/c xx To Bralc xx
④ Goods in Transit (From HO to Br) No Entry	Goods from HO a/c xx To HO a/c xx
⑤ Cash in Transit (From Br to HO) Cash/Bank a/c Dr xx To Branch a/c	No Entry
⑥ Br Income Rec by HO & Cr to Own Income a/c Income a/c xx to Bralc xx	HO a/c — Dr To Income a/c
⑦ HO Income Recd by Br & Cr to Ow Income a/c Br a/c xx To Income a/c xx	Income a/c — Dr To HO a/c
⑧ Direct collection by HO from Br Debtors Cash/Bank a/c xx To Branch a/c	HO a/c xx To Debtors xx
⑨ Exp paid by Br A on behalf of Br B Branch B — Dr xx To Branch A xx	HO a/c xx To Cash Bank xx



Consolidation

- Asset & Liabilities - one to one basis
- Shareholders fund

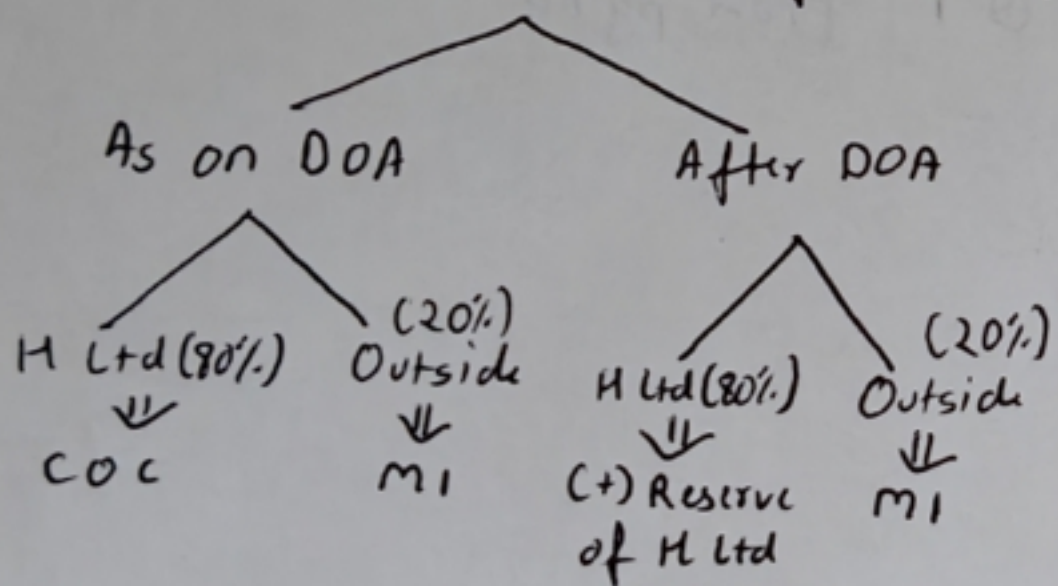


• Cost of Capital (COC)

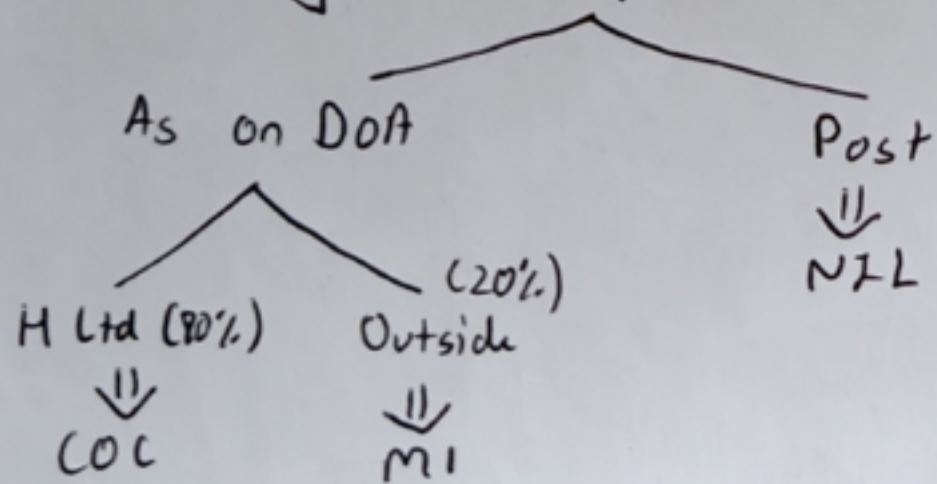
Balanc (Cost)	xx	ESC of S Ltd (80%)	xx
Pre. Exp of S Ltd (80%)	xx	GR of S Ltd (80%)	xx
		PdL of S Ltd (80%)	xx
		CR of S Ltd (80%)	xx
		Pre ag Div (80%)	xx
Capital Reserve	xx	Goodwill	xx

Minority Interest (MI)	xx
Pre Exp of S Ltd (20%)	xx
ESC of S Ltd (20%)	xx
GR of S Ltd (20%)	xx
PdL of S Ltd (20%)	xx
CR of S Ltd (20%)	xx

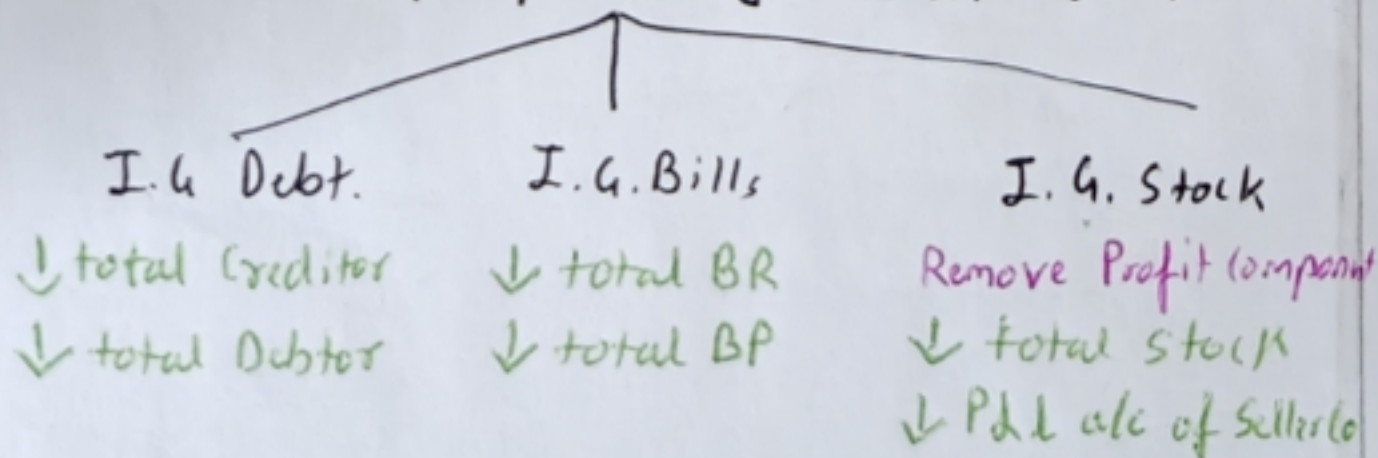
• Reserve on DOC (If Bonus (-) GR)



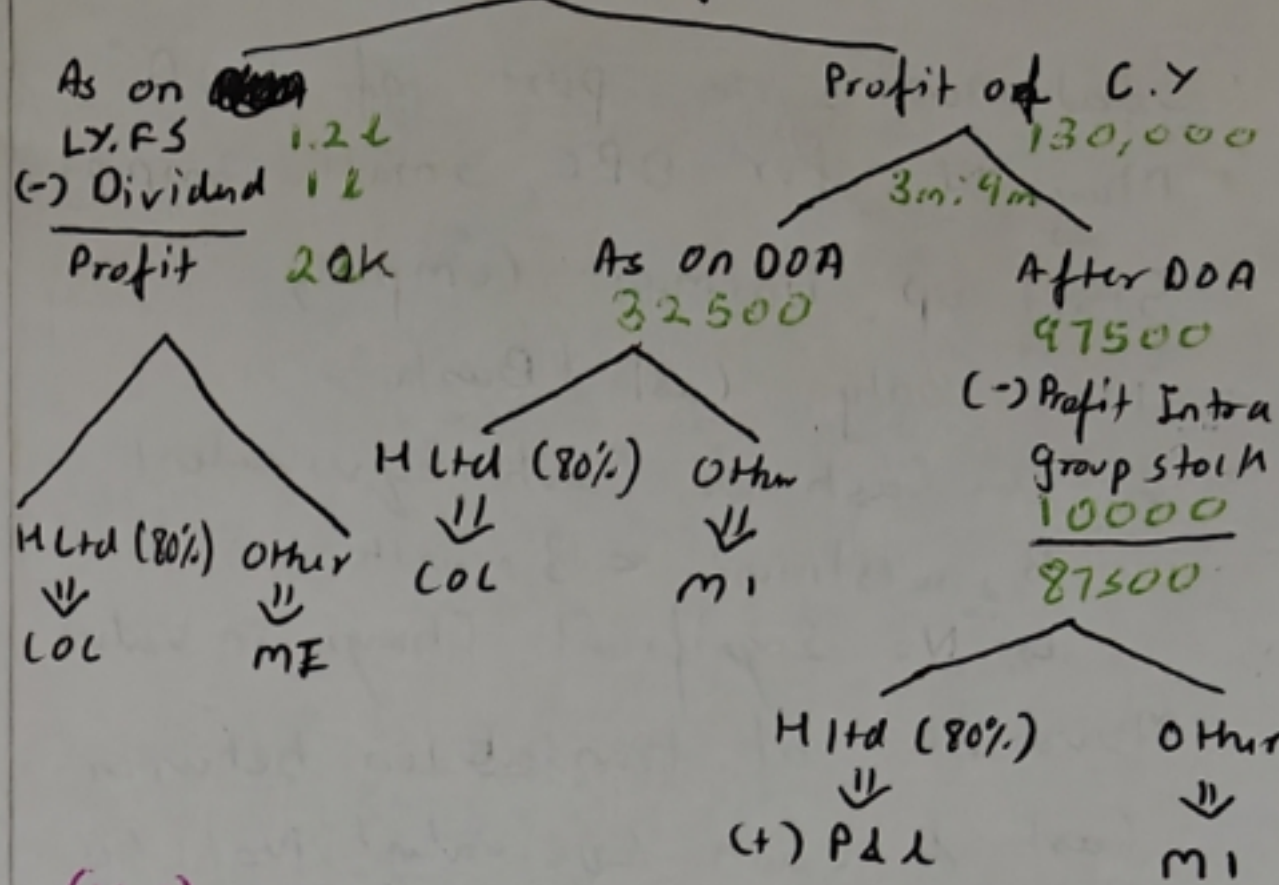
• Preliminary Exp of S Ltd on DOC



• Intra Group Adjustment (IGA)



• Profit & loss alc of S Ltd 150000

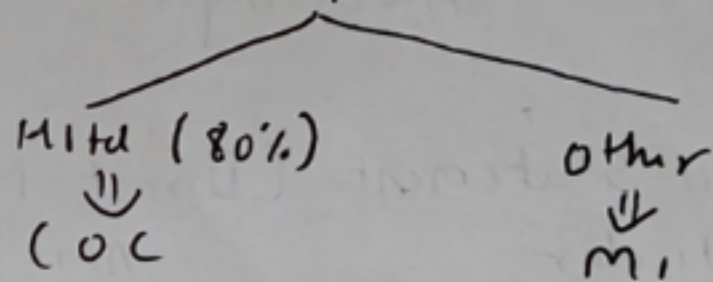


(H.A)

Div - less from PdL
credit to COC

- Refer Note for Revaluation Reserve

- H Ltd holds Pref Share too in S Ltd



- H Ltd holds debenture in S Ltd

% Deb alc FV
To Inv in Deb of S Ltd (BV)
To PdL alc - of H Ltd.

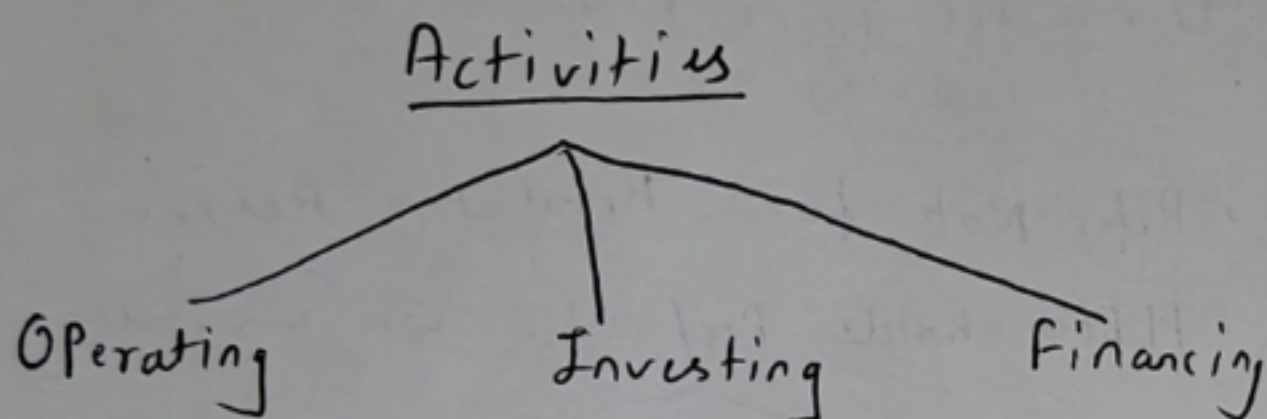
- Loss on Intra group stock
- No adjustment Req

- Difference in Accounting Policy
- Follow H Ltd Policy

Refer Q.5, Q.11 for Profit & loss Consolidated Statement.

Cash flow Statement

- Statement as part of BOA
- May Not for OPC, Small Company
Start up, Dormant Company.
- Not only Cash / Bank
- It is Cash or Cash Equivalent
 - ↳ Investment < 3 month
 - ↳ No Significant Change in Value
- Movement of transaction between Cash & Cash Equivalent Not to be covered.



Cash flow Statement (Direct Method)

Particular	Amt	Amt
Cash flow from Operating Activity		
(+) Sales	xx	
(+) Collection from Credit Customer	xx	
(-) Purchase	(xx)	
(-) Paid to Supplier on Credit	(xx)	
Net Inflow from Operating Activity		xx
Cash flow from Investing Activity		
(+) Sale of F.A / Investments	xx	
(-) Purchase of F.A / Investments	(xx)	
(+) Interest / Dividend Received	xx	
Net Inflow from Investing Activity		xx
Cash flow from financing Activity		
(+) Issue of Sh. Cap / LTB / STB	xx	
(-) Div paid / Interest paid	(xx)	
(-) Repay / Redemption Sh / LTB / STB	(xx)	
Net Inflow from Financing Activity		xx
Net Increase in C & CE		xx
C & CE at Beginning		xx
C & CE at End.		xx

- (Indirect)
- ### Cash flow from Operating Activities
- (+) All non cash Exp
(Depri, ROD Raised, Provision, Div Dec, trf to Reserves)
 - (+) All Non operating & Finance Related Exp
(Profit on Sale of F.A / Inv, Interest Div Income)
(Loss on Sale of F.A / Inv, Interest Div Exp)
 - (-) All Non operating & finance Related Income
(Profit on Sale of F.A / Inv, Interest Div Income)
 - (±) Change in w.c
 - (-) ↑ in CA
 - (+) ↓ in CA
 - (-) ↓ in CL
 - (+) ↑ in CL
 - (-) Tax Paid

	Normal business	Finance business
Interest Paid	Finance	Operating
Interest Received	Investing	Operating
Dividend Received	Investing	Operating
Dividend Paid	Finance	Finance

Refer Q.1 from pg no - 166