

Additional information :

- (1) During the year 2016 Machinery Costing Rs. 200000 was sold at Rs. 210000.
- (2) During the year depreciation written off amounted to Rs. 75000.
- (3) Preference share capital of Rs. 100000 was issued at a premium of Rs. 10000 during the year 2016.
- (4) Dividend of Rs. 75000 for the year 2015 was paid during 2016.
- (5) The net profit for the year 2016 was Rs. 155800.

From the above information prepare

- (A) A statement showing increase or decreases in working capital.
- (b) A statement showing the sources and application of funds for the year 2016.

OR

Q.4 Prepare statements showings showing following details from the [15]  
balances sheets and other details given below of the Ashok Ltd.

- (1) Changes in working capital.
- (2) Sources and Application of funds.

Liabilities	31-3-15	31-3-16	Assets	31-3-15	31-3-16
Share Capital	450000	450000	Plant Machinery	400000	320000
General Reserve	300000	310000	Investment	50000	60000
Profit Loss A/c	30000	35000	Stock	200000	195000
Capital			Bills Receivable	40000	15000
Reserve	26000	33000	Debtors	200000	455000
Debentures	--	270000	Bank Balance	159000	197000
Creditors	90000	75000			
Bills payables	78000	59000			
Provision for Taxation	75000	10000			
	1049000	1242000		1049000	1242000

Other details are as follows :

- (1) During the year investment worth Rs.8000 were sold at price of Rs.8500 and new investments worth Rs.18000 were purchased.
- (2) Net profit of the year was Rs.62000 after debiting and depreciation of Rs.70000 on Plant and Machinery and Rs.10000 Provision for Taxation.
- (3) During the year Plant and Machinery worth Rs.10000 were sold at a price of Rs.12000 and the profit on the same was credited to Profit and Loss A/c.
- (4) During the year Rs.40000 were paid as dividend,