

Solution:

Fund Flow Statement

<i>Particulars</i>	<i>Amount</i>	<i>Particulars</i>	<i>Amount</i>
<i>\$</i>		<i>\$</i>	
Issue of preference shares	10,000	Purchase of machinery	30,000
Issue of Equity shares	30,000	Purchase of Building	26,000
Share premium received	6,000	Increase in working capital	14,000
Fund from operation	<u>30,000</u>	Redemption of debenture	<u>6,000</u>
<u>76,000</u>		<u>76,000</u>	

Workings: (i) Statement of changes in working capital

1999

2000

\$

\$

Fund Flow Statement Problems And Solutions

Charles T. Horngren, J. Arthur Leer



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