

<u>Assets</u>		
Land & Building	5,40,000	3,20,000
Plant & Machinery	2,55,000	1,80,000
Furniture	1,08,000	36,000
Motor Vehicles	85,000	1,00,000
Stock	2,20,000	2,83,000
Accounts Receivables	2,45,000	3,44,000
Cash and cash equivalents	64,000	58,000
Total	15,17,000	13,21,000

Additional Information :

- (1) Issue of shares, debentures and additions to the assets were made on 1st April, 2013.
- (2) Depreciation @ 10% p.a. was charged on Land & Building and Furniture.
- (3) Plant & Machinery and Motor Vehicles, both were depreciated by 15% p.a.
- (4) Income Tax paid and Proposed Dividend during the year were ₹ 69,000 and ₹ 80,000 respectively.

Prepare Cash Flow Statement as per AS-3 for the year ended 31st March, 2014 using indirect method.

OR

4. Aject Ltd. produced and sold 60,000 Cellular Phones in the year 2013-14 and their cost structure was as under :- 15

Particulars	₹ (per unit)
Raw Material	120
Labour	90
Manufacturing Overheads	80
Administration and Selling Overheads	30
Profit	20% of Selling Price

In the year 2014-15 they plan to produce and Sale 72,000 Cellular Phones and they estimate that :

- (i) Raw Materials cost per unit will reduce to ₹ 100 and all overheads will increase by 10%.
- (ii) Selling Price will remain unchanged.

It is further informed that :

- (a) Raw Materials will be in stock on an average equal to one month's consumption.
- (b) Processing time required is 1/4 month.
- (c) Finished Goods in stock - 1/2 month's requirement.
- (d) Credit allowed by suppliers one month.
- (e) Credit allowed to customers-1/2 month.

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Thomas Griffiths



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dear recipients name we are writing this letter as a notification of a written warning for your violation of specify company s policy your no pay suspension will start from insert date insert the summary of reason for the disciplinary action we would like to inform you that further misconduct in the future may lead to another

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please note if it is found that your act of insubordination was intentional without any valid reasons then it may result in disciplinary action against you viz penalty in terms of deduction from salary reduction suspension from work or termination from your employment or any other appropriate action as decided by the management as per the

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gather details regarding the incidents of insubordination so it can describe them accurately in the letter focused on an facts inclusion what been spoken real that actions occurred be careful to concentrate with on the behaviors and not identity issues as to

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