

Question 12**[3]**

From the following information, you are required to prepare a Common Size Balance Sheet of Super Ltd. as at 31st March, 2024.

Particulars	
Non-Current Liabilities	₹ 2,00,000
Shareholders' Fund	2.5 times more than the Non-Current Liabilities
Current Liabilities	₹ 1,00,000
Current Assets	₹ 3,00,000
Non-Current Assets	70% of the Equity & Liabilities

(Application)**Question 13**

Anand Ltd. reported a loss of ₹ 80,000 for the year ended 31st March, 2024, after considering the depreciation charged on Plant & Machinery represented by '??' and the following items:

	(₹)
(a) Tax provided during the year	84,000
(b) Loss on sale of Plant & Machinery	15,000
(c) Interest on Short-term Loans and Advances	2,000
(d) Depreciation on Plant & Machinery	??

Additional information:

- During the year 2023-24:
 - A machine having a book value ₹ 40,000, was disposed of for ₹ 25,000 and a machine costing ₹ 2,20,000 was purchased.
 - Credit sales were ₹ 1,00,000.
- An extract of the balance sheet of the company as at 31st March, 2023, and as at 31st March, 2024:

Particulars	31 st March, 2024	31 st March, 2023
	(₹)	(₹)
Trade Receivable	20,000	15,000
Cash at Bank	8,000	10,000
Short-term Loans and Advances	49,000	11,000
Trade Payables	5,000	2,000
Plant & Machinery (At Net Value)	6,00,000	4,90,000
Provision for depreciation	1,50,000	1,10,000

(Evaluate)

- You are required to calculate for the year 2023-24: *(Show the workings clearly)*
 - The net operating profit of the company before working capital changes. **[2]**
 - Cash from Investing Activity. **[2]**

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Jicheng Xie



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Table of Contents Isc Accounts Question Paper For 24

1. Understanding the eBook Isc Accounts Question Paper For 24
 - The Rise of Digital Reading Isc Accounts Question Paper For 24
 - Advantages of eBooks Over Traditional Books
2. Identifying Isc Accounts Question Paper For 24
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Isc Accounts Question Paper For 24
 - User-Friendly Interface
4. Exploring eBook Recommendations from Isc Accounts Question Paper For 24
 - Personalized Recommendations
 - Isc Accounts Question Paper For 24 User Reviews and Ratings
 - Isc Accounts Question Paper For 24 and Bestseller Lists
5. Accessing Isc Accounts Question Paper For 24 Free and Paid eBooks
 - Isc Accounts Question Paper For 24 Public Domain eBooks
 - Isc Accounts Question Paper For 24 eBook Subscription Services
 - Isc Accounts Question Paper For 24 Budget-Friendly Options

6. Navigating Isc Accounts Question Paper For 24 eBook Formats
 - ePub, PDF, MOBI, and More
 - Isc Accounts Question Paper For 24 Compatibility with Devices
 - Isc Accounts Question Paper For 24 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Isc Accounts Question Paper For 24
 - Highlighting and Note-Taking Isc Accounts Question Paper For 24
 - Interactive Elements Isc Accounts Question Paper For 24
8. Staying Engaged with Isc Accounts Question Paper For 24
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Isc Accounts Question Paper For 24
9. Balancing eBooks and Physical Books Isc Accounts Question Paper For 24
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Isc Accounts Question Paper For 24
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Isc Accounts Question Paper For 24
 - Setting Reading Goals Isc Accounts Question Paper For 24
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Isc Accounts Question Paper For 24
 - Fact-Checking eBook Content of Isc Accounts Question Paper For 24
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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