

MGT101 FINAL TERM SOLVED SUBJECTIVE

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Question No: 49 (Marks: 3)

Mr. A, B & C entered into a partnership. At the beginning of the year their capital balances were Rs. 180,000, Rs. 140,000 and Rs. 80,000 respectively. Profit or loss is to be divided as:

- Ø Mr. A: one-half
- Ø Mr. B: one-third
- Ø Mr. C: one-sixth

Required:

If profit is Rs. 390,000, calculate the share of profit for all the partners.

ANS:

Total profit 390,000

Share of A = $390,000 \times \frac{1}{2} = 195,000$

Share of B = $390,000 \times \frac{1}{3} = 130,000$

Share of C = $390,000 \times \frac{1}{6} = 65,000$

Question No: 50 (Marks: 3)

Write down the components of Cash Flow Statement.

ANS:

Cash Flow statement has three components.

1. Cash related to operating activities of the business
2. Cash related to Investment made by the business
3. Cash related to the financial activities of the business

Question No: 51 (Marks: 5)

What is bank overdraft? Mention an example for this. Why companies have to pay mark up on it. Under which head mark up paid on overdraft is shown in financial statement.

ANS:

Bank overdraft is the amount drawn over the balance exists in the account of business in the bank. This amount is the liability of the business and a kind of short term loan. As the bank has provided loan, so the bank charge interest (markup) on this amount as they have provided the short term loan to the business for markup incentive.

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Michael Seilmaier



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