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Courses » Financial Statement Analysis and Reporting

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Unit 12 - Week-11

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Course outline

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Week-11

Valuation or
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Cash Flow
Statement-
Introduction
(Part-1)

Cash Flow
Statement

Week-11 Assignment-11

The due date for submitting this assignment has passed.

As per our records you have not submitted this assignment. **Due on 2019-04-17, 23:59 IST.**

1) A Cash Flow Statement serves which of the following objective(s): **1 point**

- Highlights the cash generated from operating activities
- Helps to ascertain the liquid position of the firm
- Helps in the projection of future investing and financing plans of the enterprise
- All of the above

No, the answer is incorrect.

Score: 0

Accepted Answers:

All of the above

2) Cash flow statement is prepared under the provisions of which accounting standard? **1 point**

- AS - 10
- AS - 3
- AS - 8
- AS - 12

No, the answer is incorrect.

Score: 0

Accepted Answers:

AS - 3

3) As per AS-3 (revised) issued by the Accounting Standards Board, cash funds include which of the following: **1 point**

- Cash in hand
- Demand deposits with banks

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Statement-
Further
Analysis
(Part-1)

Quiz : Week-11
Assignment-11

Answer Key
Assignment-11

Week-12

TEXT
TRANSLATION

Transcripts

4) Which of the following is/are the primary reason(s) for holding cash? **1 point**

- Transaction Motive
- Precautionary Motive
- Speculative Motive
- All of the above

No, the answer is incorrect.

Score: 0

Accepted Answers:

All of the above

5) Which of the following is not an example of cash flow from operating activities? **1 point**

- Cash payments to suppliers for goods and services.
- Cash receipts from royalties, fee, Commissions and other revenue.
- Cash receipts from disposal of fixed assets
- Cash payment or refund of Income tax.

No, the answer is incorrect.

Score: 0

Accepted Answers:

Cash receipts from disposal of fixed assets

6) The closing balance worked out under cash flow statement in any year must be equal to: **1 point**

- The cash balance in the balance sheet of that year
- The profit after tax of that year
- The reserves & surplus of that year
- None of the above

No, the answer is incorrect.

Score: 0

Accepted Answers:

The cash balance in the balance sheet of that year

7) Increase in share capital of a firm in the current year as compared to previous year should be recorded in the final cash flow statement under: **1 point**

- Investing activities
- Financing activities
- Operating activities
- Any of the above

No, the answer is incorrect.

Score: 0

Accepted Answers:

Financing activities

8) Purchase of Government Bonds should be recorded in the final statement under: **1 point**

- Investing activities
- Financing activities
- Operating activities

Any of the above

No, the answer is incorrect.

Score: 0

Accepted Answers:

Investing activities

9) Buy back of equity shares should be recorded in the final cash flow statement under: **1 point**

- Investing activities
 Financing activities
 Operating activities
 Any of the above

No, the answer is incorrect.

Score: 0

Accepted Answers:

Financing activities

10) Increase in cash & bank balance in the current year as compared to previous years will be treated as: **0 points**

- Inflow of cash
 Outflow of cash
 Either inflow or out flow
 Have no effect

No, the answer is incorrect.

Score: 0

Accepted Answers:

Inflow of cash

11) Match the following: **1 point**

- | | |
|---------------------------|----------------------------------|
| (i). Operating Activity | A. Purchase of Plant & Equipment |
| (ii). Investing Activity | B. Cash payment to employees |
| (iii). Financing Activity | C. Interest paid on debentures |

- A, B, C
 B, A, C
 C, A, B
 B, C, A

No, the answer is incorrect.

Score: 0

Accepted Answers:

B, A, C

12) After convergence of Indian accounting standards with IFRS, new standard issued for preparing the cash flow statement is: **1 point**

- Ind As 10
 Ind AS 3
 Ind AS 7
 Ind AS 12

No, the answer is incorrect.

Score: 0

Accepted Answers:
Ind AS 7

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