

SNS College of Technology Coimbatore - 35









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APPLICATION OF FUNDS

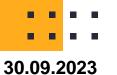
30.09.2023





Fund Flow Statement Format

Statement of Sources and Application of Funds	Current Year
Sources of Fund	
Fund Generated from Operating Activities	23,110.00
Proceeds from issue of Share Capital	5,000.00
Total Source of Funds	28,110.00
Application of Fund	
Purchase of Fixed Assets	21,610.00
Increase in Working Capital	6,500.00
Total Application of Funds	28,110.00





Sources



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Application Purchase of Fixed Asset Purchase of Investments Increase in Working Capital

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Ms.S.Swarnam AP / MBA – Financial Statement Analysis

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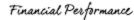
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Objectives/Advantages of Fund Flow

MOVEMENT OF FUND











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Funds from Operations

Net Profit (After Tax)	XX
Adjust: Non-Cash Expenses	
Depreciation/ Amortisation	XX
Adjust: Non-operating Items	
Interest or Dividend	
Loss/Profit on sale of fixed asset	XX
Funds from Operation	XX





Statement of Changes in Working Capital

Particulars	Current Year	Previous Year	Increase / Dec in W.C.
A. Current Assets			
Stock			
Debtors			
Bank			
Total CAs			





Particulars	Current Year	Previous Year	Increase / Dec in W.C.
B. Current Liabilities			
Creditors			
O/S Expenses			
Total CLs			
Working Capital (A-B)			





Inflows	Rs.	Rs.
Funds from Operation	XX	
Decrease in Working Capital	XX	
Sale of Fixed Assets	XX	
Sale of Investment	XX	
Issue of Shares/ Debentures	XX	
Non-Operating income	XX	
Loan Taken	XX	
Total Inflows		XX



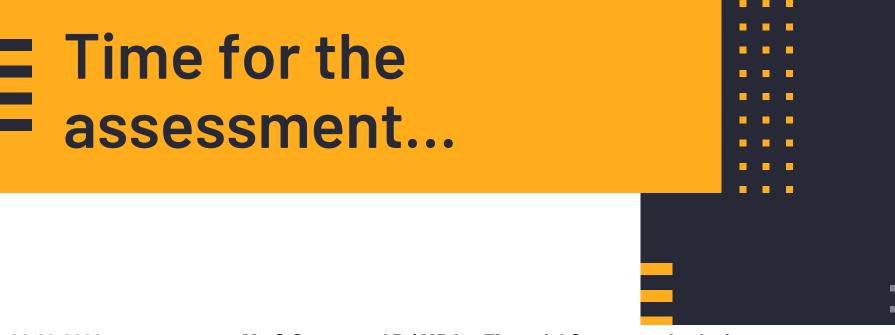


Fund Flow Statement

Outflows	Rs.	Rs.
Loss from Operations	XX	
Increase in Working Capital	XX	
Purchase of Fixed Assets	XX	
Purchase of Investment	XX	
Redemption of Shares/Debentures	XX	
Non-Operating Expenses	XX	
Dividend Paid	XX	
Total Outflows		XX







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Which statement is prepared in the process of funds flow analysis?

- a) Schedule of changes in working capital
- b) Funds Flow Statement
- c) Both a and b
- d) None of the above







Fund Flow Statements









https://www.yourarticlelibrary.com/accounting/funds-flow-statement/funds-

flow-statement-meaning-objective-and-importance/59618



















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