

Q:- Departmental Final Bal Result and percentage there of on Sales
 The following are the figures for three departments of a departmental stores.

	Dept A	Dept B	Dept C
Stock 1-4-2012	41000	34000	9000
Stock 31-3-2013	33000	43800	81600
Purchases	250,000	84,000	1,52,000
Purchase returns	16000	6000	2000
Sales	5,30,000	1,64,000	3,32,000
Sales returns	10,000	4000	12,000
Wages	80,000	30,000	24,000

The following expenses are to be apportioned equally.

General expenses Rs 39624, Insurance Rs 1782, Stationery Rs 1200, Depreciation Rs 5460 and Postage Rs 666, you have, however, the option to apportion the following expenses as you deem fit and append notes stating the basis selected for each item. Trade expenses Rs 63800, Advertising Rs 7300 and Bad Debts Rs 1900. Prepare Departmental Trading and Profit & Loss A/c.

Working Note -

(i) Sales and Purchase are after net off by deducting returns

(ii) Trade Expenses, Advertising and bad debts are divided in their Net Sales ratio =

	5,30,000	1,64,000	3,32,000
	82	41	83
	130		166
	160,000	320,000	
	40	80	

Solution: →

Departmental Trading and P & L Account
(for the year ending 31 March 2019)

Dr				Cr			
Particulars	Dept A	Dept B	Dept C	Particulars	Dept A	Dept B	Dept C
To Opening Stock	41000	34000	90000	By Sales Net	520000	160000	320000
To Purchase (Net)	234000	78000	150000	By Closing Stock	33000	43800	81600
To Wages	80000	30000	24000				
To G.P. old	1,98,000	61,800	1,37,600				
	<u>5,53,000</u>	<u>2,03,800</u>	<u>4,01,600</u>		<u>5,53,000</u>	<u>2,03,800</u>	<u>4,01,600</u>
To General Exps	13208	13208	13208	By G.P. bid	1,98,000	61,800	1,37,600
To Insurance	594	594	594				
To Stationery	400	400	400				
To Depreciation	1820	1820	1820				
To Postage	222	222	222				
To Trade Exp	33176	10209	80416				
To Advertising	3776	1169	2336				
To Bad debts	10296	3168	6336				
To Net Profit	1,34,688	31,012	92,268				
	<u>1,98,000</u>	<u>61,800</u>	<u>1,37,600</u>		<u>1,98,000</u>	<u>61,800</u>	<u>1,37,600</u>

	Dept A	Dept B	Dept C
Purchases -	250,000	84,000	1,52,000
	<u>16,000</u>	<u>6,000</u>	<u>2,000</u>
	<u>234,000</u>	<u>78,000</u>	<u>1,50,000</u>
Sales -	5,30,000	1,64,000	3,39,000
	<u>10,000</u>	<u>4,000</u>	<u>12,000</u>
	<u>5,20,000</u>	<u>1,20,000</u>	<u>3,20,000</u>

3 29624 13208	3 1782 594	3 1200 400	3 5460 1820
3 39	3 15	3 1200	3 394
2 6	28	1200	24
7 624	27	1200	24
6	12		6
666 222			6

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