

DEPARTMENTAL ACCOUNTING PRACTICAL PROBLEM SOLVED

1.

Departmental Trading and Profit and Loss Account

For the year ended 31st March, 2015

Particulars	Dept A Rs.	Dept B Rs.	Particulars	Dept. A Rs.	Dept. B Rs.
To Opening Stock	7,000	5,000	By Sales	26,000	13,000
To Purchases	10,000	8,000	Less: Sales Returns	400	600
To Wages	2,000	1,200		25,600	12,400
To Carriage Inwards	400	200	By Closing Stock	3,000	6,000
To Gross Profit c/d	9,200	4,000		28,600	18,400
	28,600	18,400	By Gross Profit b/d	9,200	4,000
To Rent, Rates & Taxes	1,000	500			
To General Exp.	800	400			
To Salaries	1,000	500			
To Net Profit	6,400	2,600			
	9,200	4,000		9,200	4,000

2.

Departmental Trading and Profit and Loss Account

For the year ended 31st March, 2015

Particular	A (T) Rs.	B (R) Rs.	C (S) Rs.	Particulars	A (T) Rs.	B (R) Rs.	C (S) Rs.
To Purchases	1,40,70	90,600	64,400	By Sales	1,50,00	1,00,00	25,00
To Gross Profit c/d	0	29,700	5,200	By Closing Stock	0	0	0
	69,400				60,100	20,300	44,600
	2,10,10	1,20,300	69,600		2,10,10	1,20,500	69,600
To Salaries & Wages	12,000	24,000	12,000	By Gross Profit b/d	69,400	29,700	5,200
To Rent	2,400	2,400	6,000	By Net Loss		700	13,800
To Sundry Expenses	6,000	4,000	1,000				0
To Net Profit c/d	49,000	-	-				
	69,400	30,400	19,000		69,400	30,400	19,000

Working Note:

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web peaks of europe isn t a traditional landscape photography book it s the result of a 5 month adventure across 17 countries told through the lens of a european travel photographer who in 2017 finally hit the road to explore the continent where he was born

[i went on a 5 month trip around europe traveled 40 000km](#) - Aug 07 2023

web jan 21 2018 between 2013 and 2015 he spent two years photographing australia and nz and shared his work to his constantly growing audience on instagram lebackpacker in the summer of 2017 johan completed a 5 month road trip around europe a personal project named peaks of europe which is the topic of his first book that can be pre ordered now