

# DEPARTMENTAL ACCOUNTING PRACTICAL PROBLEM SOLVED

1.

## Departmental Trading and Profit and Loss Account

For the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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	-	-				0
	69,400	30,400	19,000		69,400	30,400	19,000

Working Note:

# Departmental Accounting Problems And Solutions

**Chao Zhang**



## **Departmental Accounting Problems And Solutions:**

## Decoding **Departmental Accounting Problems And Solutions**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Departmental Accounting Problems And Solutions**," a mesmerizing literary creation penned by way of a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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