

### Departmental Trading a/c

	X	Y	S		X	Y	S
op stock	60000	40000	128000	Sales	-	-	480000
R/M Cons	182000	20000	-	Trf to Y	208000	-	-
Wages	70000	32000	-	Trf to S	162000	250000	-
Trf from X	-	208000	162000				
Trf from Y	-	-	250000				
GP	106000	50000	120000	Cl stock	48000	100000	180000

### General P&L

General Admin Exp	180000	GP of dept	X	106000
Stock Reserve	30176		Y	50000
NP	65804		S	120000

$$\text{Cost of } X = 60000 + 182000 + 70000 = 312000$$

$$\text{Units of } X = 260$$

$$\text{Cost per} = 1200$$

$$\frac{312000}{1200}$$

<u>Particular</u>	<u>Units</u>	<u>wgt</u>	<u>wgt</u> <u>Units</u>	<u>Cost per</u>	<u>cost</u>	<u>Profit</u>	<u>Tof price</u>
Tof to Y	130	1	130	1200	156000 <sup>1/3</sup>	52000	208000
Tof to S	30	3	90	1200	108000 <sup>4/2</sup>	54000	162000
C. Stock	40	1	40	1200	48000		
			<u>260</u>				<u>106000</u>

$$\text{Cost of } Y = 40000 + 20000 + 32000 + 208000^* = 300000$$

$$\text{Units of } Y = 150$$

$$\text{Cost pu} = 2000^*$$

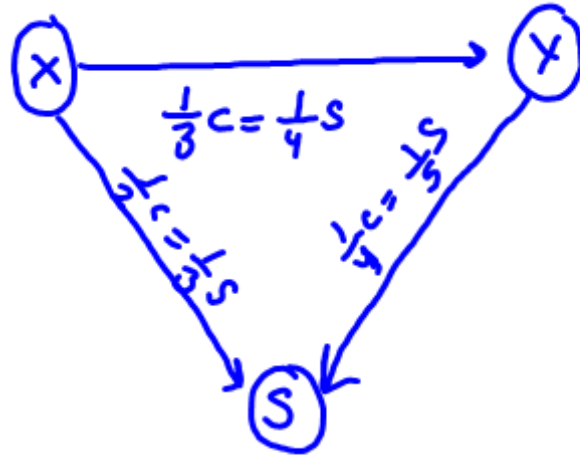
	Units	Cost pu	Cost	Profit	Taf price
Taf to S	100	2000*	200000*	50000	250000*•
cl-stock	50	2000*	100000*		

$$\text{Cost of } S = 128000 + 162000 + 250000 = 540000$$

$$\text{Units of } S = 180$$

$$\text{Cost pu} = 3000$$

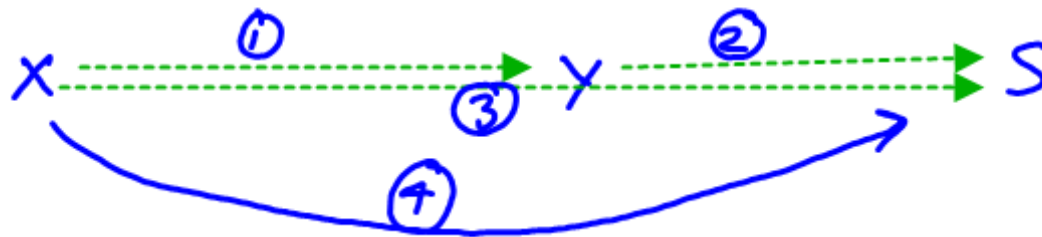
	<u>Units</u>	<u>Cost pu.</u>	<u>Cost</u>	<u>profit</u>	<u>Sales</u>
Sale	120	3000	360000	120000 (blf)	480000 (given)
U Stock	60	3000	180000		



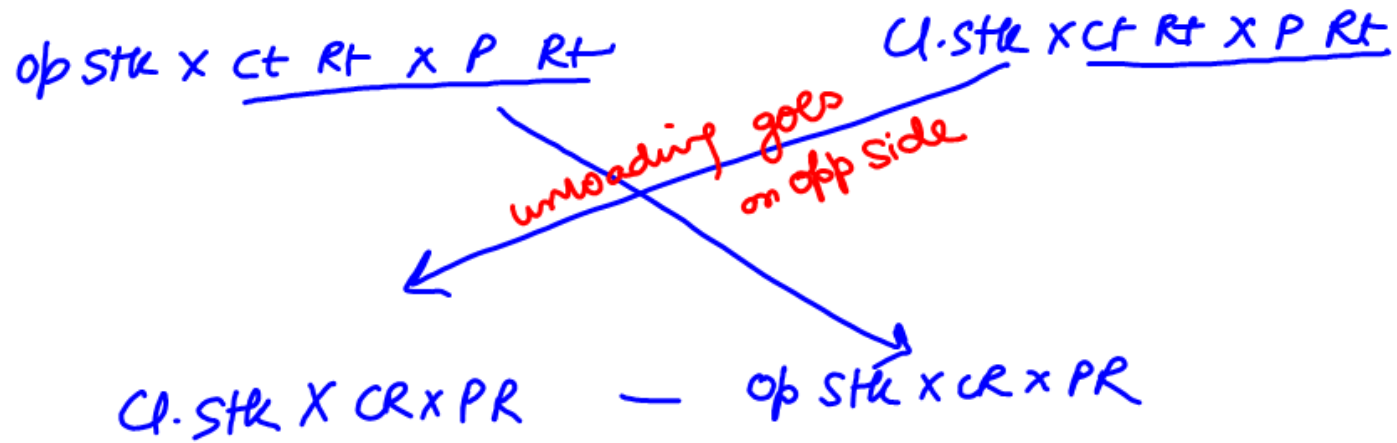
(X)  $op\ stock + Prod = traf\ y + traf\ s + cl\ stock$   
 60      (140)      130      30      40

(Y)  $op\ stock + traf\ x = traf\ s + cl\ stock$   
 20      (130)      100      50

(S)  $op\ stock + traf\ x + traf\ y = Sale + cl\ stock$   
 50      30      (100)      120      60



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$$(\text{Cl. Stk} - \text{Op Stk}) \text{CR} \times \text{PR}$$

X Stk  $698000 - 60000 = -12000 \rightarrow$  No Profit.

Y Stk  $100000 - 40000 = 60000 \rightarrow$  X Profit

S Stk  $180000 - 128000 = 52000$

$\rightarrow$  Y Profit  
 $\rightarrow$  X Profit (indirect)  
 $\rightarrow$  X Profit (direct)

Y's stock have x Profit

$$60000 \times \frac{208000}{260000} \times \frac{1}{4} = 12000$$

S's stock have y Profit

$$52000 \times \frac{250000}{412000} \times \frac{1}{5} = 6311$$

S's stock have x Profit (via Y)

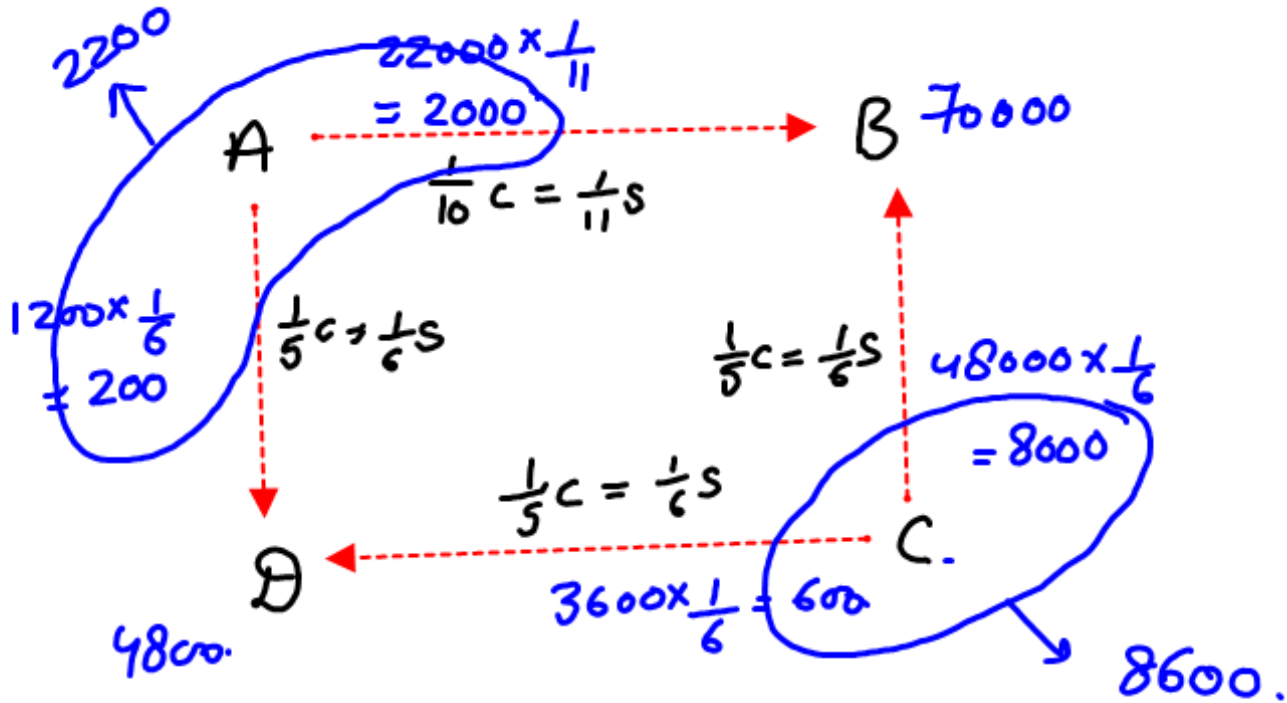
$$52000 \times \frac{250000}{412000} \times \frac{4}{5} \times \frac{208000}{260000} \times \frac{1}{4} = 5049$$

S's stock have x Profit (direct hb)

$$52000 \times \frac{162000}{412000} \times \frac{1}{3} = \frac{6816}{30176}$$



Q10



If: Profit before Comm = 100

- Comm = 10

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Profit After Comm = 90

If PAC = 90 , Comm = 10

(D) PAC = 108000, Comm =  $\frac{10}{90} \times 108000 = 12000$

(C) PAC = 72000 Comm =  $\frac{10}{90} \times 72000 = 8000$ .

(B) PAC = 50400, Comm =  $\frac{10}{90} \times 50400 = \cancel{5600} 6000$

(A) PAC = (38000) Comm = 6000

	A	B	C	D
Profit after Comm	(38000)	50400	72000	108000
+ Comm	6000	6000	8000	12000
Profit before Comm.	(32000)	56400	80000	120000
- Unrealised Profit	(2200)	-	(8600)	-
+ (Exp ↑ P ↓ +) Advt Exp			4000	
- (Exp ↓ P ↑ -) Purchase		(2000)		
Correct Profit	(34200)	54400	75400	120000
- Comm @ 10% min 6000	6000	6000	7540	12000
Final P/L	(40200)	48400	67860	108000

# Internal Control

31/21 Memorandum Stock a/c 21/21 (at NSP)

Op stock C  
 Mem. MU P NSP.

Purchase C  
 MMU P NSP

Sale 800.  
 +MMU 200 1000 .

Ab loss C  
 MMU P NSP .

C/stock NSP.



Memorandum Markup a/c .

Mem. Stock (ab loss)  
 " (disc)  
 " (stk Res)  
 Profit .

Mem. Stk a/c (op)  
 " (Pur)