

Q2. Lucknow Branch a/c

bal b/d.
 Stock 378000.
 D/S. 135500
 PC 45000
 Bank 9650

GSTB 762000

Salary 152500

HO Bank 895000.

GSTB. 15000.

Loss to P&L 157180

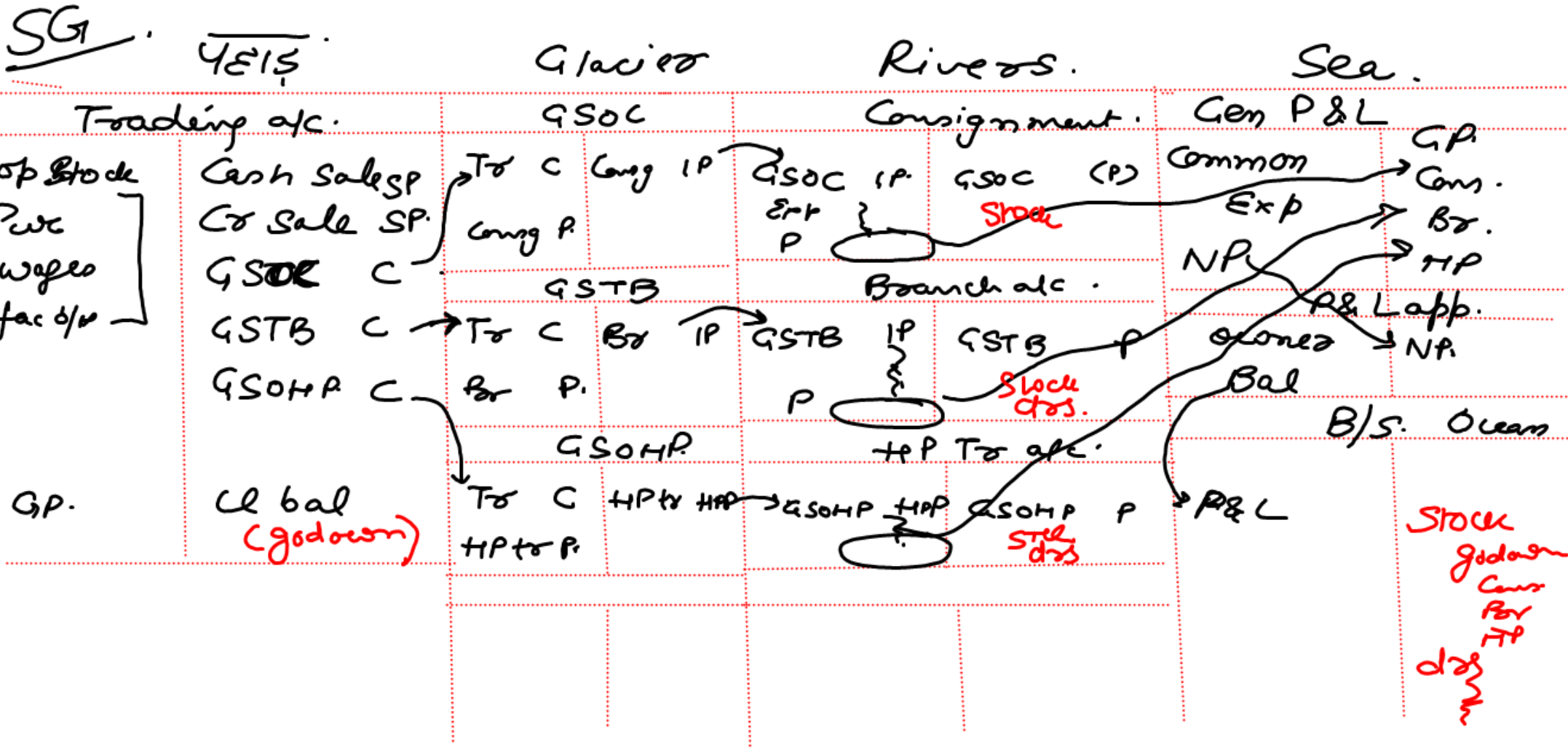
bal c/d.
 D/S. 102450
 Bank 7020
 PC 36000
 Stock 270000

W No 6. Bank a/c

Op 9650.	HO 895000
Cash Sale. 156000	Rent 56000
D/S 845000	wages 45000
	G. Exp 7630
	CBal <u>7020</u>

Debtors a/c

Op 135500	S. ret 3750
Cr Sale 825000	Bank 845000
	Disc 7800
	Bad debt 1500
	Cl <u>102450</u>



General Tr & P&L

Sales	(G)	1846350
	(O)	2741250
G,STB		570,000
Branch Profit		53032
		<u>5210632</u>
<u>Loss:</u>		
Purchases	(G)	1475000
	(O)	2932000
Dir Expense		383275
Change in stk		
Ghee		(162500)
Oil		(67250)
Depo on P&M		136500
Depo on F&F		2150
Gen mgr Salary		24000
Gen Exp		24000
Gen mgr Comm		42132
		<u>(463457 x $\frac{10}{110}$)</u>
<u>Net Profit</u>		<u>421325</u>

Lucknow Branch a/c

Op bal		
Stock	44000.	
Debtors	75750.	
Cash	7540	
F&F	6250	
G,STB	570,000	
	$[270 \times 1000]$	
	$[200 \times 1500]$	
Dir Exp.	14250	
Br Mgr Comm	5303	
	$(58335 \times \frac{10}{110})$	
Br Profit	<u>53032</u>	

Cash 613250.

Cl bal		
Stock.	58000,	
Deb.	86900	
Cash	12350.	
F&F	5625	

Dos

op.	75750.	Cash	647330
		+ Cash Sale	
		→ Total collection	
		cl	86900
<div style="border: 1px solid red; padding: 2px;">Gr Sale</div> <div style="border: 1px solid red; padding: 2px;">+ Cash Sale</div>			
	658480		
	(40)		
→ Total Sale			

Cash a/c.

op.	7540	to remit	613250
Total col.	647330	Exp	0
		cl.	12350.

H10 P&M.

Op. 307250

depos 136500

Bk 602750

ce 773500.

Q4 .

Geegaon Branch a/c

op bal			
Stock	6800.	Cash	87000
Debtor	7000.		
GIT.	3200	GSTB	2000.
GSTB.	78600	cl bal	
Salary & wages	6700.	Stock	8000
S. Expense	800	Debtor	8800.
		GIT	7000.
cl bal o/s Salary	1200	PP wages	500
Profit.	9000		

Cash a/c

Cash sale	54000	Remittance	87000
Drs	33000		

Debtors a/c

op bal.	7000	S. return	500
Cr Sale	35500	Cash	33000
		Bad debts	200
		cl bal	8800

Stock a/c

at cost Godown.

op bal	6800	Sale	54000
Goods reached	74800		35500
			(500)
			<u>89000</u>
		- 20%	<u>71200</u>

Goods sent	2000
Loss	400
cl bal	8000

GIT.

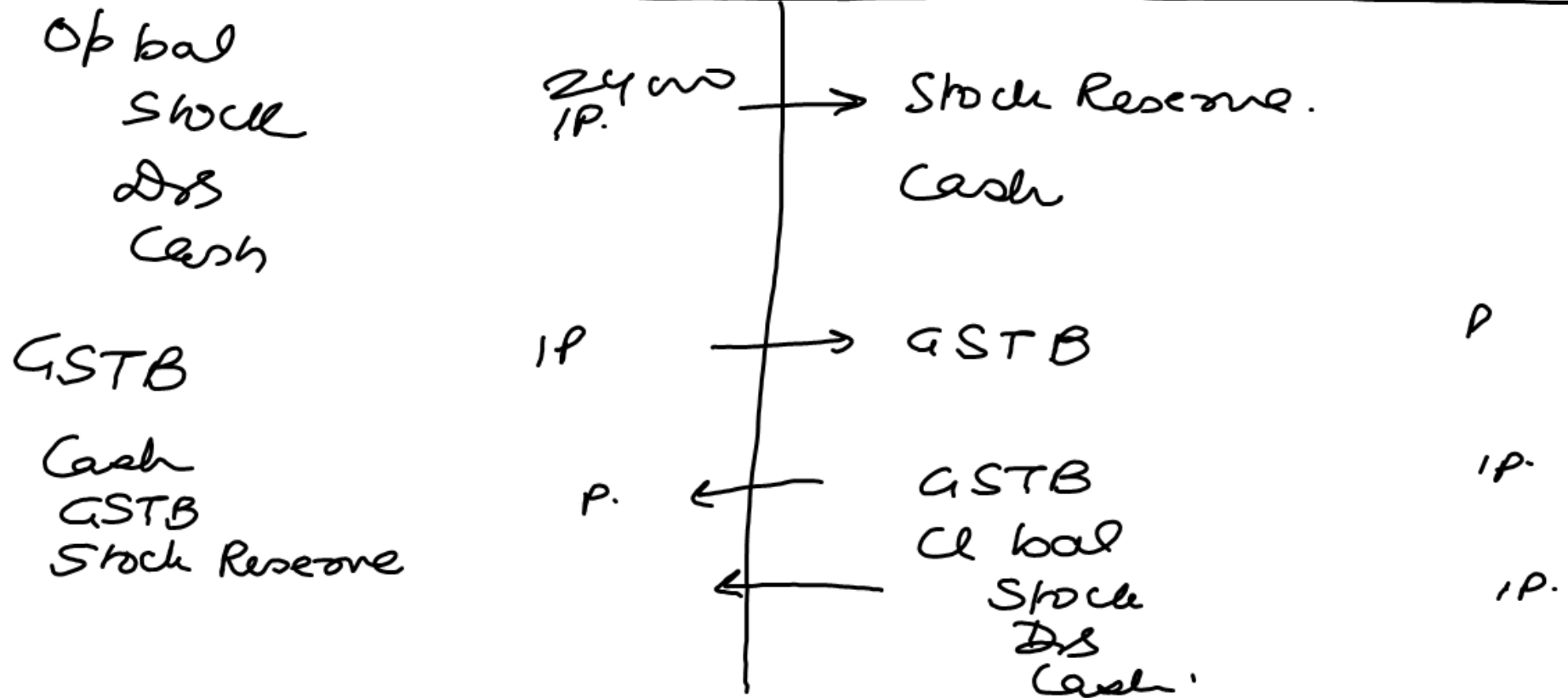
H0 → [Bσ].

op	3200
+ sent	78600
- received	74800
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Ce	7000.
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Bσ → (H0)

op.	1600.
+ return	2000
- reached	1600
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GIT :	2000
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Invoice Price Branch in debtors System



Bay .

Purc 800
Exp 50

Sale 800.
Pur 300.

P 250
