

Q19.Branch A Books

i) Expense Dr 3500
to HO. 3500

ii) Depr Dr 1500
to HO. 1500

[+ For P&L Dr
to depr.]

iii) HO Dr 2000
to Salary 2000

iv) HO Dr 10000
to debtors 10000

v). CIT Dr 15000
to HO 15000

vi). HO Dr 3000
to Advt Exp 3000



DELHI		KANPUR		NAGPUR		AHMEDABAD	
Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
15000					9000		6000
	27000			12000		15000	
9000					6000		9000
	9000			6000		3000	
	6000	21000			15000		
6000			9000	3000		9000	
					9000		9000
				9000			9000
				5000			5000
30000	42000	21000	9000	35000	33000	27000	29000

Ans

Books of Kolkata +10

Kanpur Branch a/c Dr 12000

Nagpur Branch a/c Dr 2000.

to Delhi Branch a/c 12000.

to Ahmedabad Branch a/c 2000.

Incorporation of Branch

Branch Books

+HO a/c

Cos for fuel ⁿ 35000 Cash 110000 bal 96750	GRFHO 200000 Cash 40000 depreciation 1750
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Trial Balance

	Dr	Cr
+HO a/c		96750
✓ GRFHO	200000	
✓ Purchase	185500	
✓ Sale		296500
✓ Expense	89500	
Cos for fuel ⁿ		35000
✓ depreciation	1750	
✓ Cash & Bank	18500	
Cr		13000
Adv from customer		54000

✓ Swch B/S

✓ To Cr

Adj: Cr Stock is of 120000

Branch Books

Cash & Bank a/c

Sale	46000	Purchase	30000
Drs	304500	Creditors	142500
HO	40000	Expenses	89500
		HO	110000
		Cl bal	18500

Debtor a/c.

Sale	250500.	Cash	304500
bal	54000		

Creditors a/c.

Cash	142500	Purchase	155500
bal	13000		

H/O Books

Branch A/c.

Br Tr & P&L a/c

GSTB	200000	Furniture	35000.
Cash	40000	Cash	90000
furn ⁿ	1750	CIT	20000
		bal	96750
bal	96750	By Br tr	385500
Br tr	416500	By Br P&L	91250
Br crs for furn ⁿ	35000	By Br Cash	18500
CrS	13000	Stock	120000
Adv	54000		

To Br.		By Br	
GRFHO	200000	Sale	296500
Purchase	185500	YStock	120000
GP	31000		
To Br		GP	
Exp	89500		31000
Depr	1750		
		Gen P&L	60250

Branch Trading Dr (Op Stock, Purchase, GRFH)
to Branch a/c Div Exp

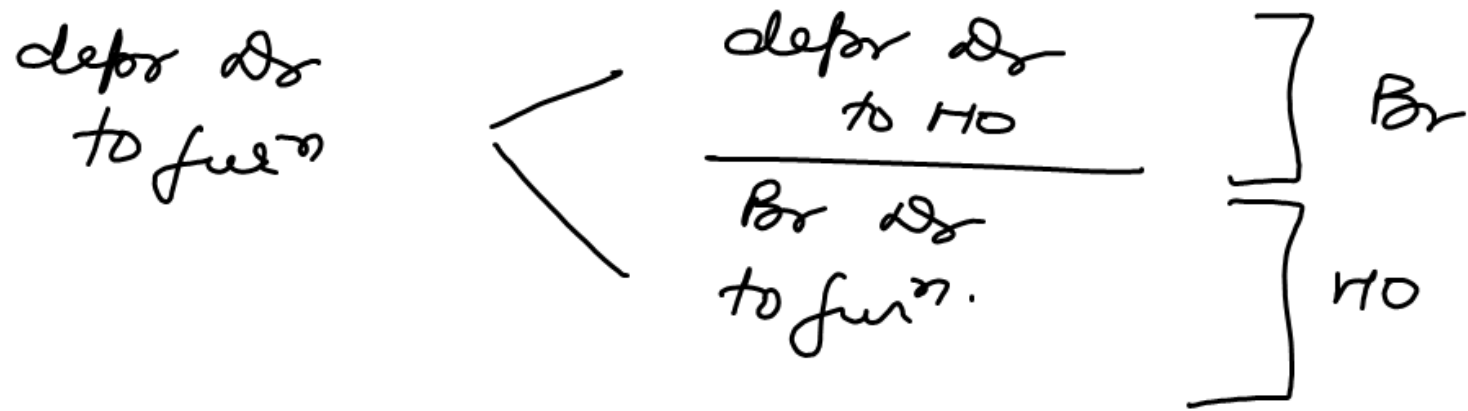
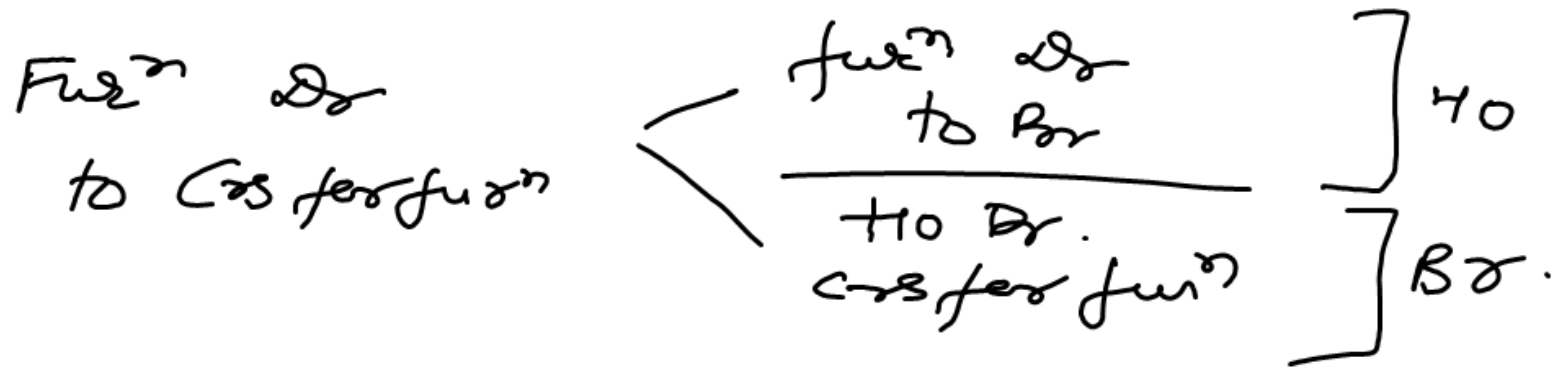
Branch Dr (Sale, cl stock)
to Br Trading a/c

Br P&L Dr (Exp, depo etc)
to Br

Br P&L Dr (profit) Gen P&L Dr (loss)
to Gen P&L to Br P&L

Br Asset Dr
to Branch

Branch Dr
to Br liabilities



Closing of Branch Books

<u>Co.</u>		<u>Branch</u>	
Salary Dr to cash	+ P&L Dr to salary	Salary Dr to cash	+ HO Dr to salary
Dr's Dr to sale	Sale Dr to Trading	Dr's Dr to sale	Sale Dr to HO

Branch B/s

HO a/c.

Bo Asset

Bo Liabilities

Branch Books

TT0 account

Purchase	548000	bal b/d	168000
Wages	120000	Sale	1230000
Salary	142000	Disc	11200
Exp.	8600		
Ins prem	4600		
Mgr Sal	34800		
Disc	28000		
Cash(b/d)	104000		
Cash	138400		
bal	<u>280800</u>		

Cash & Bank A/c

bal b/d	8000	wages	120000
DrS	1130000	Salary	144000
		Gen Exp	8600
		Ins prem	9200
		Mg salary	40600
		CRS	550000
		Ho(b/d)	104000
		TT0	<u>138400</u>
		Cl bal	23200

Branch Books

Debtors a/c

bal b/d 20000	Cash 1130000
Sale 1230000	Disc 28000
	bal c/d 272000

Creditors a/c

Disc 11200	bal b/d 40000
Cash 550000	Purchase 548000
bal c/d 26800	

Branch Balance Sheet

HO 280800	PP Salary 2000
	PP Ins. 4600
	PP Mgr Sal 5800
	Cash 1600
	Bank 21600
	Des 272000
Crs 26800	

Sal Dr 144
to Bank 144

HO Dr 142

PP Sal Dr 2

to Salary 144

Ins prem Dr 9200
to BK 9200

HO Dr 4600

PP Ins Dr 4600

to Insprem 9200.
