

Q8

Trading & P&L a/c

	X	Y	S		X	Y	S
Op Stock	60000	40000	128000	Sales	-	-	480000
RM	182000	20000	-	Tof to Y	208000	-	-
Labour	70000	32000	-	Tof to S	162000	250000	-
Tof from X	-	208000*	162000	Y stock	48000	10000	180000
Tof from Y	-	-	250000				
GP	106000	50000	120000				

Gen admin Exp 180000

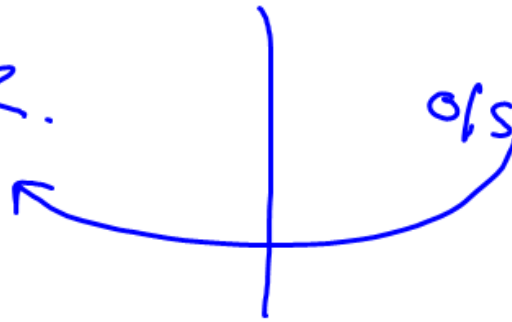
Stock Reserve 30174

NP.



GP of dept	X	Y	S
	106000	50000	120000

$$Y_{\text{stock}} \times CR \times PR.$$

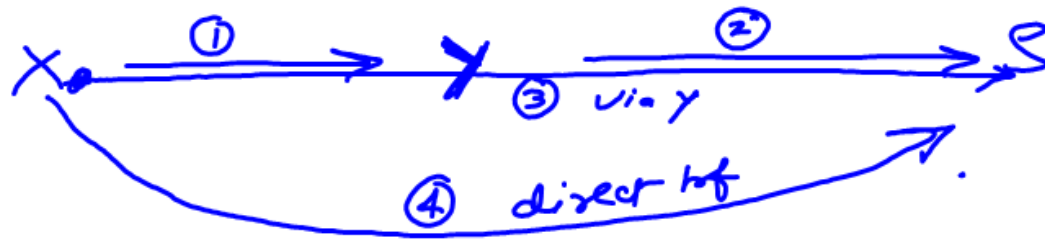
$$O_{\text{stock}} \times CR \times PR$$


$$(Y_{\text{stock}} - O_{\text{stock}}) \times CR \times PR.$$

$$\textcircled{X} \quad 48000 - 60000 = -12000$$

$$\textcircled{7} \quad 100000 - 40000 = 60000$$

$$\textcircled{5} \quad 180000 - 128000 = 52000$$

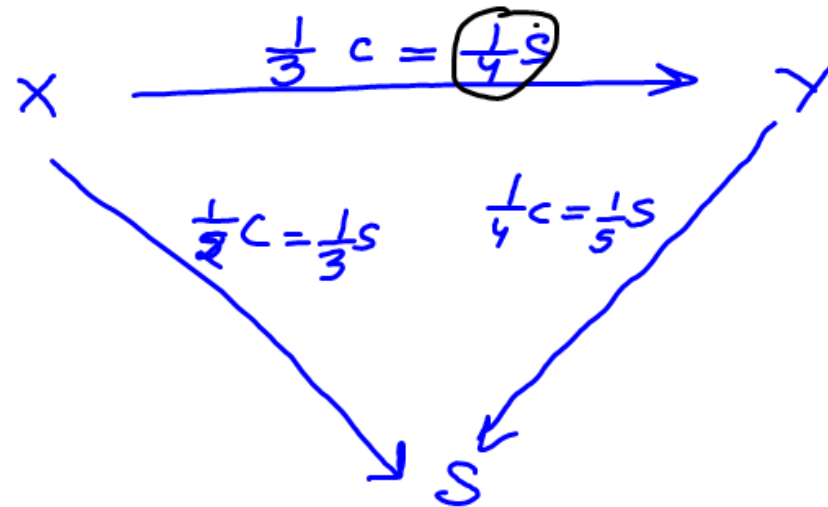


$$X's \text{ profit on } Y \text{ stock} : 60000 \times \frac{208000}{260000} \times \frac{1}{4}$$

$$Y's \text{ profit on } S \text{ stock} : 52000 \times \frac{250000}{412000} \times \frac{1}{5}$$

$$X \text{ profit on } S \text{ stock (via } Y) : 52000 \times \frac{250000}{412000} \times \frac{4}{5} \times \frac{208000}{260000} \times \frac{1}{4}$$

$$X \text{ profit on } S \text{ stock (direct)} : 52000 \times \frac{162000}{412000} \times \frac{1}{3} \quad \underline{\underline{30174}}$$



- ① $op\ stock + Prod = traf\ ? + traf\ ? + cl\ stock$
 60 140 130 30 40
- ② $op\ stock + traf\ x = traf\ s + cl\ stock$
 20 130 100 50
- ③ $op\ stock + traf\ x + traf\ y = sale + cl\ stock$
 50 30 100 120 60

300
~~100~~

Dept x

$$\text{Total cost} = 60000 + 182000 + 70000 = 312000$$

$$\text{Total Units} = 260$$

$$\text{Cost pu} = \frac{312000}{260} = 1200.$$

<u>Units</u>	<u>Units</u>	<u>Wgt</u>	<u>wgt x Units</u>	<u>Cost pu x wgt Units</u> <u>Cost</u>	<u>Profit</u>	<u>Total price</u>
Taf to Y	130	1	130	156000	52000	208000
Taf to S	30	3	90	108000.	54000	162000
4 stock	40	1	40	48000		
			<u>260</u>		<u>106000</u>	

Dept Y

$$\text{Total cost} = 40000 + 20000 + 32000 + 208000 = 300000$$

$$\text{Total units} = 100 + 50 = 150.$$

$$\text{cost pu} = 2000.$$

	<u>Units</u>	<u>cost pu</u>	<u>Cost</u>	<u>Profit</u>	<u>Taf price</u>
Taf to S	100	2000	200000	50000	250000
USW de	50	2000	100000		
				<u>50000</u>	

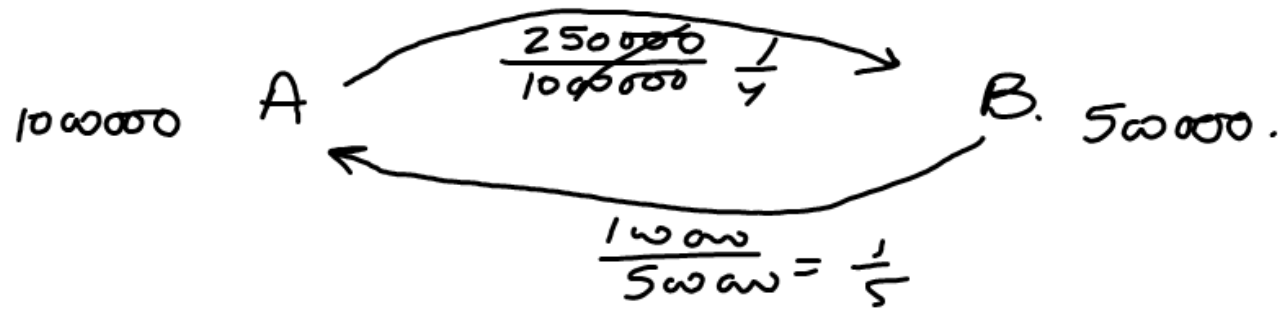
Depos

$$\text{Total cost} = 128000 + 162000 + 250000 = 540000$$

$$\text{Total units} = 120 + 60 = 180$$

$$\text{cost per} = 3000.$$

	<u>units</u>	<u>cost per</u>	<u>cost</u>	<u>Profit</u>	<u>sale</u>
Sale	120	3000	360000	120000	480000
4 Stock	60	3000	180000		

Q9.

$$A = 10000 + \frac{1}{5}B.$$

$$B = 5000 + \frac{1}{4}A$$

$$\begin{aligned} \underline{B} &= 5000 + \frac{1}{4}(11579) \\ &= 7895 \end{aligned}$$

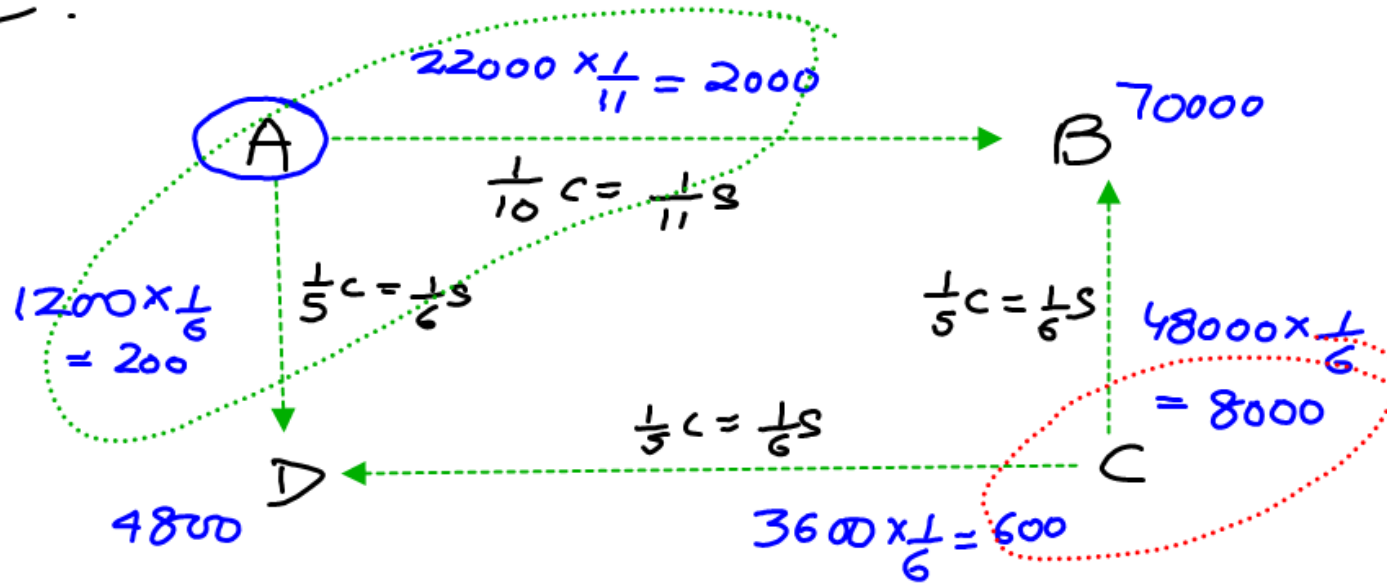
$$A = 10000 + \frac{1}{5}\left(5000 + \frac{1}{4}A\right)$$

$$A = 10000 + 1000 + \frac{A}{20}$$

$$\frac{19A}{20} = 11000$$

$$A = 11000 \times \frac{20}{19} = 11579$$

⑩ 10 .



$$\begin{array}{r} \text{If Profit before Comm} = 100 \\ \text{Comm} = 10 \\ \hline \text{Profit after Comm} = 90 \end{array}$$

If Profit after Comm = 90, Comm = 10.

- (D) Profit after Comm = 108000, Comm = $\frac{10}{90} \times 108000 = 12000$
- (C) = 72000 Comm = $\frac{10}{90} \times 72000 = 8000$
- (B) = 50400 Comm = $\frac{10}{90} \times 50400 = \cancel{5600} 6000$
- (A) = (38880) Comm = $\frac{10}{90} \times 38880 = 6000$

	A	B	C	D
Profit given. + Comm	(38000) 6000	50400 6000	72000 8000	108000 12000
Profit before comm - Unrealised profit	(32000) (2200)	56400 -	80000 (8000)	120000. -
+ E↑ P↓ + Advt Exp			4000.	
- E↓ P↑ - C's purchase		(2000)		
Correct Profit before comm Comm	(34200) 6000	54400 6000	75400 7540	120000 12000
Correct Profit after comm	(40200)	48400	6 860	108000