**Departmental Account Questions:**

**Q1.**You are to draw up the **Trading Account** for S.Hasmath’s  **Departmental Store** from the

following  information for the year ended 31 December 2005.

**Departments**

Electronic                    Furniture

Sales                               5000                            4000

Purchases                         3000                            2500

Stock (1.1.2005)                1200                            1600

Stock(31.12.2005)                800                             700

Return Inward                      300                             200

Return Outward                    450                             350

**Q2.**From the following information, you are to draw up the **Trading Account** for S.Vaseem’s

**Departmental Store** for the year ended 31march 2006.

**Stock:                                                             01.04.2005         31 03.2006.**

Clothing Department                                    16300              15700

Sports Goods Department                               7500                6100

Electrical Department                                    12400               9600

**Sales for the year:**

Clothing Department                          40900

Sports Goods Department                   22500

Electrical Department                         30200

**Purchase for the year:**

Clothing Department                          33450

Sports Goods Department                   11275

Electrical Department                         16750

**Question 03.**

From the following you are to draw up the trading account for John Keels’s Department Store for the year ended 30 June 20×6.

Stocks:                                                                                                                                       1.7.2005                                   30.6.2006

                                            ( $)                                         ( $)

Carpet Department                 16,100                                     18,410

White Goods Department         37,916                                     35,119

Music Department                  31,222                                     40,216

Sales of the year:                                             ( $)

Carpet Department                                          62,400

White Goods Department                                 151,300

Music Department                                            94,820

Purchase for the year:

Carpet Department                                          43,600

White Goods Department                                 118,260

Music Department                                            55,924