



5. Distribute the following expenses to the departments of a business on an appropriate basis :

Advertisement expenses – ₹ 25,000, Rent – ₹ 12,000, Electric lighting charges – ₹ 7,000, Salaries paid – ₹ 2,00,000, Depreciation – ₹ 9,000.

The following information is available regarding the departments.

Particulars	Dept. A	Dept. B	Dept. C
Sales in ₹	10,00,000	10,00,000	5,00,000
Floor area in Sq.Mts.	600	400	200
No. of light points	10	15	10
No. of employees	9	6	5
Values of assets in ₹	5,00,000	2,00,000	2,00,000

6. From the following information, prepare Bangalore Branch Account in the books of Head Office for the year ending on 31st March 2022.

Particulars	1-4-21	31-3-22
Stock (at cost)	30,000	50,000
Debtors	60,000	96,000
Petty cash	600	400
Goods sent to branch (at cost)		5,04,000
Cash sales		1,20,000
Cash received from debtors		4,20,000
Credit sales		4,56,000
Cheques sent to branch for expenses		23,200
Goods returned by the branch		4,000