



9. A Beauty Saloon has 3 departments. The particulars of which for the year ended 31-03-21 are as under :

	Cosmetic	Lady's Hair Dressing	Gent's Hair Dressing
Stock of goods (1/4/20)	40,000	30,000	60,000
Purchases	2,20,000	60,000	3,00,000
Stock of goods (31/03/21)	60,000	50,000	80,000
Sales	3,60,000	1,80,000	5,40,000
Wages and salaries	56,000	1,00,000	1,20,000

The following expenses can't be traced to any particular dept.

Rent and rate – ₹ 70,000

Admn. expenses – ₹ 96,000

Heating and lighting – ₹ 40,000

General expenses – ₹ 24,000

It is decided to apportion rent and rates together with heating and lighting in accordance with the floor spaces occupied by each dept. which is in the proportion of 1/5, 1/2, 3/10 respectively.

Admn. expenses and general expenses are to be allocated in the ratio of sales.

You are required to prepare Trading and Profit and Loss A/c for the period ending on 31/03/21.