



10. Krishna Ltd., Bangalore has a branch at Hoskote. Goods are invoiced to the branch at cost plus 20% profit. From the following prepare Hoskote Branch A/c in the books of HO.

Balance on 1/4/21 : Stock (at IP) – ₹ 60,000, Debtors – ₹ 2,00,000, Petty cash – ₹ 1,000

Goods sent to branch at Invoice Price (IP) – ₹ 4,80,000

Cash sent to branch for : Rent – ₹ 3,000, Other expenses – ₹ 12,000

Sales during the year : Cash – ₹ 2,00,000, Credit – ₹ 3,00,000

Cash collected from customers – ₹ 4,00,000, Bad debts for the year ₹ 20,000

Balance on 31/03/22 : Stock (at IP) – ₹ 90,000, Debtors – ₹ 80,000, Petty cash – ₹ 500.

11. From the following figures relating to Bangalore Branch opened in 2020.

Particulars	2020 – 21	2021 – 22
	₹	₹
Goods sent to branch	3,00,000	4,20,000
Cash sales	1,20,000	1,92,000
Credit sales	2,16,000	3,00,000
Cash received from debtors	1,92,000	2,40,000
Discount allowed	3,000	9,000
Bad debts	3,000	6,000
Cash sent to branch for expenses	42,000	60,000
Stock on 31 st March	48,000	84,000
Petty cash on 31 st March	1,000	1,200

Prepare Branch A/c for 2021 and 2022.