## FRONT PAGE

Student's Name		G1. Shobizha
Register Number		B9014731
Centre Code	:	251
Subject Name	:	Financial Monounting -
Subject Code	:	CCAJC 32
Date of Examination	:	21/12/2020
Time		2.00 to 5.00
Total No. of Pages written	:	81
Student's Signature	:	6. Shabitha
Parent's Signature	:	10u

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10)	Balance shoot
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H) BI Advantage of Defartmental Accounting MEANING OF DEPARTMENTAL ACCOUNTINUT! Un organisation may Poroduce on buy and soll oseveral Paroducts on Pertraon different openinos under the same moor on From the same poomine the modern Paaction is to divide the organisation into independent departments, each OF which may deal in a Particular class of goods on sonder a specialised type or service. For example, a ready made gartments from may be divided into tailoaing and souing defautments; a department stone may be divided in to teathe Paguision and dupable goods departments etc. When accounts are Finalised at the and or the year, the usual method of toading and partit and loss account is not suitable room such obganisations the owners of the management may deside to ascertain the tranding result of each department and over all servit of the objection. Followed to obtain such susplit is known Departmental Accounting

Advantages OF Departmental Accounting: The Following one the borofits desired by business Frame through departmental accounting (1) Ascortainment of Paofil: gaos Paofit and not partit can be ascortained each department separately on a reliable basis (ii) comparative Por Formane: The Dosult OF different departments compand in terms of POINTY , expenses, inventories, porcentage of exetuan on investment etc Cili) APRoaisal OF Porsonnol: Individuals. De sponsible FOR improved Desult OF decline in Performance can be indontified this is usoful in implementing incontive systems. Civi Remodial measures: Areas of Poor Pertonmance can be identified for implementing somedial measure. It situation warrants decisions to discontinuo i game Paraducts od young defratment may be taken accurately (V) Francian and Divolstrication & Decision to earand and Liversity Profitable sines OF business become easier showith 102

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