**2017 Year End Exam Exercise**

Mr. Lee runs his shop with toys department and stationery department. Below was the information extracted from his books on 31 March Year 7:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **Stationery** | **Toys** | **Total** |
|  |  | **RM** | **RM** | **RM** |
|  | Inventory at 1 April Year 6 | 21,000 |  | 24,000 |
|  | Sales | 250,000 |  | 300,000 |
|  | Returns Inwards | 4,700 |  | 5,700 |
|  | Purchases |  |  | 186,000 |
|  | Discounts Allowed | 1,300 | --- | 1,300 |
|  | Carriage Inwards |  |  | 7,500 |
|  | Carriage Outwards |  |  | 6,400 |
|  | Insurance on Purchases | --- | 500 | 500 |
|  | Inventory at 31 March Year 7 | 24,000 | 6,000 | 30,000 |

**Additional information:**

1. 80% of the total purchases was attributable to Stationary Department.
2. Carriage inwards were to be shared in the ratio of their purchases.
3. Carriage outwards were to be shared in the ratio of their sales.
4. During the year, the toys department took goats cost RM1,200 from the stationary department.

You are required to prepare Departmental Income Statement (Trading Account Section) for the year ended 31 March Year 7.