**Unified Exam Bookkeeping and Accounts Past Year Papers Collection - Year 2010 Question 5**

Shan He was dealing in bicycles and spare parts, the following where the balances extracted from the books as at 30 June 2010, showing the financial performance of the two departments and the business as a whole:

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  | Stock, 1 July 2009 - Bicycles | 3,600 |  |
|  | - Spare Parts | 1,200 |  |
|  | Purchases - Bicycles | 16,860 |  |
|  | - Spare Parts | 6,700 |  |
|  | Sales - Bicycles |  | 32,000 |
|  | - Spare Parts |  | 18,000 |
|  | Returns Outwards - Spare Parts |  | 360 |
|  | Returns Inwards - Bicycles | 220 |  |
|  | - Spare Parts | 280 |  |
|  | Salaries | 3,600 |  |
|  | Furniture and Equipment - Bicycles | 7,200 |  |
|  | - Spare Parts | 16,500 |  |
|  | Provision for Depreciation of Furniture and Equipment - Bicycles |  | 1,200 |
|  | - Spare Parts |  | 2,700 |
|  | Carriage Inwards - Bicycles | 260 |  |
|  | - Spare Parts | 120 |  |
|  | Rental | 5,400 |  |
|  | Delivery Expenses | 1,260 |  |
|  | Electricity | 810 |  |
|  | Postage and Stationery - Bicycles | 480 |  |
|  | - Spare Parts | 220 |  |
|  | Debtors | 4,200 |  |
|  | Creditors |  | 2,600 |
|  | Insurance Expenses | 690 |  |
|  | Bank | 460 |  |
|  | Capital, 1 July 2009 |  | 15,000 |
|  | Drawings | 1,800 |  |
|  |  | 71,860 | 71,860 |

**Additional information:**

1. Stock, 30 June 2010:

- Bicycles RM4,800

- Spare Parts RM1,820

1. Accrued electricity was RM120.
2. Insurance expenses prepaid for the next year was RM110.
3. Rental and electricity were to be apportioned on the basis of floor area as follows:

- Bicycles Department 800 square feet

- Spare Parts Department 400 square feet

1. All other expenses were to be apportioned between the two departments in a ratio of 3:1.
2. Depreciation of furniture and equipment was provided at 20% per annum on cost.
3. To create 10% provision on debtors as doubtful debts.
4. Shan He had given a bicycle costing RM160 to his son as a birthday gift.

You are required to prepare:

1. Departmental Trading And Profit And Loss Account for the year ended 30 June 2010, with “Bicycles Department” and “Spare Parts Department” two columns.
2. Balance Sheet as a whole for the business as at 30 June 2010.