**Unified Exam Bookkeeping and Accounts Past Year Papers Collection – Year 2015 Question 4**

Su owns a business with two separate departments: Curtains and Textiles. The following account balances were extracted from his books as at the end of the financial year on 31 March 2015:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **Curtains Department** | **Textiles Department** | **Total** |
|  |  | **RM** | **RM** | **RM** |
|  | Stock, 1 April 2014 | 7,000 | 4,600 |  |
|  | Purchases | 40,000 | 35,000 |  |
|  | Sales | 90,000 | 78,000 |  |
|  | Carriage Inwards | - | 600 |  |
|  | Returns Outwards | - | 200 |  |
|  | Return Inwards | 1,000 | 100 |  |
|  | Electricity Expenses |  |  | 980 |
|  | Advertising Expenses |  |  | 1,500 |
|  | Insurance Expenses |  |  | 3,600 |
|  | Delivery Expenses |  |  | 690 |
|  | Rent and Rates |  |  | 10,400 |
|  | Wages and Salaries |  |  | 8,800 |
|  | Repairs and Maintenance |  |  | 900 |
|  | Delivery Van |  |  | 20,000 |
|  | Furniture and Fixtures |  |  | 15,500 |

**Additional information:**

1. Stock, 31 March 2015: Curtains Department RM7,200

Textiles Department RM4,500

1. Textiles sales of RM3,500 was wrongly recorded as the sales of curtains.
2. No record was made for RM220 worth of textiles taken by the owner for his family use.
3. During the financial year, textiles of cost RM5,000 were transferred for use in the Curtains Department.
4. An additional advertising expense of RM700 was still outstanding on 31 March 2015.
5. From the amount of RM10,400 rent and rates, RM1600 was included for the rent of March and April 2015.
6. Repairs and maintenance were to be apportioned between the two departments according to the floor space occupied. The floor space of the Curtains Department is twice the Textiles Department.
7. Provision for depreciation: Delivery van 25% on cost

Furniture and fixtures 10% on cost

1. The following are the ratios of apportionment of expenses between the two departments:

|  |  |  |
| --- | --- | --- |
|  | **Curtains department** | **Textiles Department** |
| Electricity expenses / Advertising expenses | 1 | 1 |
| Insurance expenses | 2 | 3 |
| Delivery expenses | 2 | 1 |
| Rent and rates | 3 | 1 |
| Wages and salaries / Depreciation | 3 | 2 |

You are required to prepare Departmental Trading And Profit And Loss Account for the year ended 31 March 2015 in vertical form with three columns, namely “Curtains department”, “Textiles Department” and “Total”.