**Departmental Account Questions:**  
  
**Q1.**You are to draw up the **Trading Account** for S.Hasmath’s  **Departmental Store** from the  
  
following  information for the year ended 31 December 2005.  
  
**Departments**  
  
Electronic                    Furniture  
  
Sales                               5000                            4000  
  
Purchases                         3000                            2500  
  
Stock (1.1.2005)                1200                            1600  
  
Stock(31.12.2005)                800                             700  
  
Return Inward                      300                             200  
  
Return Outward                    450                             350  
  
**Q2.**From the following information, you are to draw up the **Trading Account** for S.Vaseem’s  
  
**Departmental Store** for the year ended 31march 2006.  
  
**Stock:                                                             01.04.2005         31 03.2006.**  
  
Clothing Department                                    16300              15700  
  
Sports Goods Department                               7500                6100  
  
Electrical Department                                    12400               9600  
  
**Sales for the year:**  
  
Clothing Department                          40900  
  
Sports Goods Department                   22500  
  
Electrical Department                         30200  
  
**Purchase for the year:**   
  
Clothing Department                          33450  
  
Sports Goods Department                   11275  
  
Electrical Department                         16750  
  
  
  
**Question 03.**  
  
From the following you are to draw up the trading account for John Keels’s Department Store for the year ended 30 June 20×6.  
  
Stocks:                                                                                                                                       1.7.2005                                   30.6.2006  
  
                                            ( $)                                         ( $)  
  
Carpet Department                 16,100                                     18,410  
  
White Goods Department         37,916                                     35,119  
  
Music Department                  31,222                                     40,216  
  
Sales of the year:                                             ( $)  
  
Carpet Department                                          62,400  
  
White Goods Department                                 151,300  
  
Music Department                                            94,820  
  
Purchase for the year:  
  
Carpet Department                                          43,600  
  
White Goods Department                                 118,260  
  
Music Department                                            55,924