

3. Define Apportionment of Expenses and its requirement. Discuss the basis of apportionment that the management can decide in case of the following expenses :
 - a) Rent
 - b) Insurance
 - c) Interest
4. Calculate Cost of goods sold and Gross Profit from the following data :

	Rs.		Rs.
Opening Stock	50,000	Closing Stock	40,000
Net Purchases	30,000	Net Sales	1,00,000
Direct Expenses	10,000		
5. Prepare the format of Food and Beverage Schedule as per Uniform system of accounting.
6. What is a Trial Balance? Explain its significance in accounting.

SECTION-C

7. Explain the concept of Uniform System of Accounting. State the advantages of introducing it within an organization along with a format of a Balance sheet as per Uniform system of accounting.
8. Use a suitable method of Departmental Accounting to prepare a Trading and Profit and Loss Account from the following information :

	Rs.		Rs.
<u>Cost of Sales</u>		<u>Unapportioned expenses</u>	
Restaurant	150000	Administrative	4000
Bar	75000	Repair	3000
		Linen	2000
<u>Sales</u>		Uniforms	10,000
Restaurant	450000		
Bar	125000		
<u>Salaries</u>			
Restaurant	15000		
Bar	5000		
<u>Power & Fuel</u>			
Restaurant	5000		
Bar	2500		

Note : Allocate the un-apportioned expenses in the **Ratio of Sales**.

9. What is Final Accounts? Explain how to make the Trading account, Profit and loss Account and a Balance Sheet along with their suitable formats.