

BRANCH ACCOUNTS

शाखा खाते

उदाहरण (Illustration) 3: मिथिला ट्रेडर्स कंपनी अपनी मधुबनी शाखा को लागत पर माल भेजती है। मुख्य कार्यालय शाखा के सभी व्यय खुदरा रोकड़ व्यय को छोड़कर अपने बैंक खाते से भुगतान करती है। खुदरा रोकड़ व्यय शाखा द्वारा किए जाते हैं। शाखा द्वारा सभी संगृहीत रोकड़ (cash collections) को उसी दिन मुख्य कार्यालय में जमा(credit) किए जाते हैं। 31.12.2018 को समाप्त वर्ष के दौरान शाखा खाते में किए गए लेनदेन निम्नलिखित हैं:

	Rs.		Rs.
Balance as on 01.01.2018		Bad Debts	600
Stock	7,000	Goods returned by Customers	500
Debtors	12,600	Salaries & Wages	6,200
Petty Cash	200	Rent & Rates	1,200
Goods sent from H.O.	26,000	Sundry Expenses	800
Goods returned to H.O.	1,000	Cash received from Sundry Debtors	28,500
Cash Sales	17,500	Balance as on 31.12.2018	
Credit Sales	28,400	Stock	6,500
Allowances to customers	200	Debtors	9,800
Discount to customers	1,400	Petty Cash	100

तैयार कीजिये: (a) Branch Account (Debtors Method), (b) Branch Stock Account, Branch Profit and Loss Account, Branch Debtors and Branch Expenses Account by Stock and Debtors Method and (c) Memorandum Branch Trading and Profit & Loss Account to prove the result as disclosed by Branch Account.

समाधान (Solution) : (a) Debtors Method

Madhubani Branch Account

Date	Particulars	Amount (Rs.)	Date	Particulars	Amount (Rs.)
1 Jan 2018	To Balance b/d		31 Dec. 2018	By Bank:	
	Stock 7,000			Cash Sales 17,500	
	Debtors 12,600			Cash from S.Debts. 28,500	46,000
	Petty Cash 200	19,800		By Goods sent to	
31 Dec.	To Goods sent to			branch A/c-	
	Branch A/c	26,000		Returns to H.O.	1,000
	To Bank:			By Balance c/d	
	Salaries & Wages 6,200			Stock 6,500	
	Rent & Rates 1,200			Debtors 9,800	
	Sundry Exp. 800	8,200		Petty Cash 100	16,400
	To Balance being				
	Profit carried to				
	(H.O.) P&L A/c	9,400			
		63,400			63,400
1 Jan 2019	To Balance b/d	16,400			

(b) Stock and Debtors Method

Madhubani Branch Stock Account

Date	Particulars	Amount (Rs.)	Date	Particulars	Amount (Rs.)
1Jan18	To Stock	7,000	31Dec	By Sales:	
31Dec	To Goods sent to Branch A/c	26,000	18	Cash	17,500
18	To Branch P&L A/c	19,900		Credit	28,400
				Less Return	<u>500</u>
					27,900
				By Goods sent to	
				Branch A/c- Return	1,000
				By Balance c/d	6,500
		52,900			52,900
1 Jan	To Balance b/d	6,500			
2019					

Madhubani Branch Debtors Account

Date	Particulars	Amount (Rs.)	Date	Particulars	Amount (Rs.)
01 Jan 18	To Balance b/d	12,600	31 Dec 18	By Cash	28,500
31 Dec 18	To Sales	28,400		By Return	500
				By Allowances	200
				By Discount	1,400
				By Bad debts	600
				By Balance c/d	9,800
		41,000			41,000
01 Jan 19	To Balance b/d	9,800			

Madhubani Branch Expenses Account

Date	Particulars	Amount (Rs.)	Date	Particulars	Amount (Rs.)
31 Dec 18	To Salaries & Wages	6,200	31 Dec 18	By Branch P&L A/c	10,500
	To Rent & Rates	1,200			
	To Sundry Expenses	800			
	To Petty Cash Exp.	100			
	To Allowances to Customers	200			
	To Discount	1,400			
	To Bad Debts	600			
		10,500			10,500

Madhubani Branch Profit & Loss Account

Date	Particulars	Amount (Rs.)	Date	Particulars	Amount (Rs.)
31 Dec 18	To Branch Exp. A/c	10,500	31 Dec 18	By Gross Profit b/d	19,900
	To Net Profit to General P&L A/c	9,400			
		19,900			19,900

(c) Final Account Method:

Memorandum Madhubani Branch Trading and Profit & Loss Account

Particulars		Amount (Rs.)	Particulars		Amount (Rs.)
To Stock		7,000	By Sales:		
To Goods sent from H.O.	26,000		Cash	17,500	
Less: Return to H.O.	1,000	25,000	Credit	28,400	
To Gross Profit c/d		19,900	Less: Return	<u>500</u>	27,900
			By Closing Stock		45,400
					6,500
To Salaries & Wages		51,900	By Gross Profit b/d		51,900
To Rent & Rates		6,200			19,900
To Sundry Expenses		1,200			
To Petty Cash Exp.		800			
To Allowances to Customers		100			
To Discount		200			
To Bad Debts		1,400			
To Net Profit		600			
		9,400			
		19,900			19,900