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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(i) (a)	Interest on capital A/c Dr. To C's Capital A/c (Interest on capital provided to C @ 9% p.a.)		72,000	72,000
(i) (b)	Profit & Loss Appropriation A/c Dr. To Interest on capital A/c (Interest on capital transferred to Profit & Loss Appropriation Account)		72,000	72,000
(ii) (a)	Interest on A's Loan A/c Dr. To A's Loan A/c (Interest on Loan provided to A @ 10% p.a.)		3,500	3,500
(ii) (b)	Profit & Loss A/c Dr. To Interest on A's Loan A/c (Interest on Loan transferred to Profit & Loss Account)		3,500	3,500
(iii) (a)	B's Capital A/c Dr. To Interest on B's Drawings A/c (Interest on drawings charged from B @ 12% p.a.)		1,200	1,200

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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(iii) (b)	Interest on B's Drawings A/c Dr. To Profit & Loss Appropriation A/c (Interest on Drawings transferred to Profit & Loss Appropriation Account)		1,200	1,200

