Profit and Loss Appropriation A/c

Dr. **Cr.**

Particulars	Amount (₹)	Particulars		Amount (₹)
To Profit and Loss A/c (Net Loss)	1,00,000	By Interest on Drawings:		
		Reema Capital (60,000x6%x½)	3,000	
		Seema Capital (60,000x6%x½)	3,000	6,000
		By Loss Transferred to		
		Reema Capital	47,000	
		Seema Capital	47,000	94,000
Total	**1,00,000**	**Total**		**1,00,000**

ACCOUNTS APTITUDE