

**Solution-19**

**Profit and Loss Appropriation A/c**

Dr.			Cr.
Particulars	Amount (₹)	Particulars	Amount (₹)
To Profit and Loss A/c (Net Loss)	60,000	By Interest on Drawings:	
		Bhanu (50,000x15%x½)      3,750	
		Pratap (1,00,000x15%x½)      7,500	11,250
		By Loss Transferred to	
		Bhanu                                      24,375	
		Pratap                                      24,375	48,750
<b>Total</b>	<b>60,000</b>	<b>Total</b>	<b>60,000</b>

Working Note:

**Profit and Loss A/c**

Dr.			Cr.
Particulars	Amount (₹)	Particulars	Amount (₹)
To Interest on Capital		By Profit before Interest	1,20,000
Bhanu (8,00,000x10%)      80,000		By Net Loss	60,000
Pratap (10,00,000x10%)      1,00,000	1,80,000		
<b>Total</b>	<b>1,80,000</b>	<b>Total</b>	<b>1,80,000</b>