Profit and Loss Appropriation A/c

Dr. **Cr.**

Particulars		Amount (₹)	Particulars	Amount (₹)
To Profit transferred to			By Profit and Loss A/c	7,800
Jay (7,800x8/13)	4,800			
Vijay (7,800x5/13)	3,000	7,800		
	Total	**7,800**	**Total**	**7,800**

Working Notes

	Jay	Vijay
Capital as at 01-04-2013	80,000	50,000
Interest on Capital @ 9% p.a.	7,200	4,500
Ratio	8:5	