

Solution-27

Particulars	Partner A (Amount ₹)	Partner B (Amount ₹)
Capital Balance as at 31-03-2020	1,60,000	1,40,000
Add: Drawings	30,000	30,000
Less: Profits	(37,800)	(25,200)
Capital Balance as at 31-03-2019 plus interest	1,52,200	1,44,800
Let Capital as at 31-03-2019	x	y
Interest on Capital	0.10x	0.10y
Capital Balance as at 31-03-2019 plus interest	1.10x	1.10y
Capital Balance as at 31-03-2019	1,52,200	1,44,800
	1.10	1.10
Opening Capital	1,38,364	1,31,636