

**Solution-53**

**Partners' Capital Accounts**

Dr.					Cr.	
Particulars	Ali (₹)	Bahadur (₹)	Particulars	Ali (₹)	Bahadur (₹)	
To Balance c/d	2,50,000	2,00,000	By Balance b/d	2,50,000	2,00,000	
<b>Total</b>	<b>2,50,000</b>	<b>2,00,000</b>	<b>Total</b>	<b>2,50,000</b>	<b>2,00,000</b>	

**Partners' Current Accounts**

Dr.					Cr.	
Particulars	Ali (₹)	Bahadur (₹)	Particulars	Ali (₹)	Bahadur (₹)	
To Bank A/c (Drawings)	35,000	25,000	By P&L Appropriation (Interest on capital)	12,500	10,000	
To Balance c/d	1,96,425	1,08,825	By P&L Appropriation (Salary)		30,000	
			By P&L Appropriation (Divisible Profits)	2,18,925	93,825	
<b>Total</b>	<b>2,31,425</b>	<b>1,33,825</b>	<b>Total</b>	<b>2,31,425</b>	<b>1,33,825</b>	

## Solution-53

### Working Note

#### Profit and Loss Appropriation A/c

Dr.		Cr.	
Particulars	Amount (₹)	Particulars	Amount (₹)
To Interest on Capital:	22,500	By Profit and Loss A/c (Net Profit)	400,000
To Salary	30,000		
To General Reserve	34,750		
To Divisible Profit			
Ali's Capital	2,18,925		
Bahadur's Capital	93,825		
	3,12,750		
<b>Total</b>	<b>40,000</b>	<b>Total</b>	<b>400,000</b>

