

## Solution-77

### Profit and Loss Appropriation A/c For the year ended 31<sup>st</sup> March, 2022

Dr.			Cr.
Particulars	Amount (₹)	Particulars	Amount (₹)
To Profit transferred to Partners' Capital A/cs		By Profit and Loss A/c (Net profit)	1,20,000
Asha	40,000		
Less: Guarantee to Raghav	(8,000)		
	32,000		
Disha	60,000		
Less: Guarantee to Raghav	(12,000)		
	48,000		
Raghav	20,000		
Add: Guarantee from Asha	8,000		
Add: Guarantee from Disha	12,000		
	40,000		
<b>Total</b>	<b>1,20,000</b>	<b>Total</b>	<b>1,20,000</b>

#### Working Note

Partner	Profit (2:3:1)	Guarantee	Deficit	Born by (2:3)	Final Profit
Asha	40,000			(8,000)	32,000
Disha	60,000			(12,000)	48,000
Raghav	20,000	40,000	20,000		40,000