

## Solution-86

### Profit and Loss Appropriation A/c For the year ended 31<sup>st</sup> March, 2025

Dr.		Cr.	
Particulars	Amount (₹)	Particulars	Amount (₹)
To Profit transferred to Partners' Capital A/cs		By Profit and Loss A/c (Net profit)	2,25,000
A	1,01,250		
Less: Guarantee to B	(4,500)		
	96,750		
B	67,500		
Less: Guarantee from A	4,500		
	72,000		
C (2,25,000/4)	56,250		
<b>Total</b>	<b>2,25,000</b>	<b>Total</b>	<b>2,25,000</b>

#### Distribution of profits

Partner	Profit	Guarantee	Deficit	Born by	Final Profit
A	1,01,250			(4,500)	96,750
B	67,500	72,000	4,500		72,000
C	56,250				56,250

Profit	2,25,000
<b>Salary</b>	<b>27,000</b>
Profit after Salary	1,98,000
<b>Commission</b>	<b>18,000</b>
<b>C's Total remuneration</b>	<b>45,000</b>