

Solution-89

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

Dr.			Cr.
Particulars	Amount (₹)	Particulars	Amount (₹)
To Interest on Capital		By Profit and Loss A/c (Net profit)	9,50,000
Ankur's Capital A/c	84,000		
Bhavna's Capital A/c	36,000		
Disha's Capital A/c	24,000		
	1,44,000		
To Bhavna's Capital A/c (Salary)	50,000		
To Disha Capital A/c (Commission)	36,000		
To Profit transferred to Partners' Capital A/cs			
Ankur's Capital A/c	4,20,000		
Less: Guarantee to Disha	6,000		
	4,14,000		
Bhavna's Capital A/c	1,80,000		
Disha Capital A/c	1,20,000		
Add: Guarantee from Ankur	6,000		
	1,26,000		
Total	9,50,000	Total	9,50,000

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Particulars	Ankur	Bhavana	Disha	Total
Profit				9,50,000
Opening Capital	14,00,000	6,00,000	4,00,000	
Interest on Capital @ 6%	84,000	36,000	24,000	1,44,000
Salary		50,000		50,000
Commission			36,000	36,000
Total Appropriations				2,30,000
Profit after appropriations				7,20,000
Profit distribution in the Ratio 7:3:2	4,20,000	1,80,000	1,20,000	7,20,000
Bhavana share of profit excluding IOC		1,80,000		
Guaranteed profit		1,70,000		
Disha share of profit including IOC excluding commission			1,44,000	
Guaranteed profit			1,50,000	
Deficit in profit borne by Ankur			6,000	

