#### Following is their Profit & Loss Appropriation Account

Circ Dec Profit and Loss Appropriation A/c Particulars (₹) Particulars (3) By Profit & loss Account To Interest on capital: (23) Richa (After manager's commission) Americal. A CONTRACTOR OF THE PARTY OF TH To Anmol's Salary A/c 12:500 To Profit transferred to: ..... Richa's Capital A/c (1) (1) Anunol's Capital A/c

- The amount to be reflected in blank (1) will be:
  - (a) ₹ 37,200

(b) ₹ 44,700

(c) ₹ 22,000

- (d) ₹ 20,940.
- 10. The amount to be reflected in blank (2) will be:
  - (a) ₹ 62,000

(8) ₹ 74,500

(c) ₹ 71,400

- (d) ₹ 70,775
- 11. In the absence of an agreement, partners are entitled to:
  - Profit share in capital ratio.
  - (ii) Commission for making additional sale.
  - (iii) Interest on Loan & Advances by them to the firm.
  - (iv) Salary for working extra hours.
  - (v) Interest on Capital.

#### Choose the correct option:

- (a) Only (i), (iv) and (v)
- (c) Only (iii)

- (b) Only (ii) and (iii)
- (d) Only (i) and (iii)
- Rancho Ltd. took over assets worth ₹20,00,000 from PK Ltd. by paying 30% through bank draft and balance by issue of shares of ₹100 each at a premium of 10%. The entry to be passed by Rancho Ltd. for settlement will be

(a)	PK Ltd.	Dr.	20,00,000	
	To Share Capital A/c		1000-0000-0000	12,72,700
	To Securities Premium A/c			1,27,270
	To Bank A/c			6,00,000
	To Statement of P&L			30
	(Being settlement of amount due to vendors			
(B)	PK Ltd.	Dr.	20,00,000	
	To Share Capital A/c			12,72,700
	To Securities Premium A/c			1,27,270
	To Bank A/c			6,00,030
	(Being settlement of amount due to vendors			

1

1

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**Lingsheng Yao** 

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apr 22 2022 le jour de la terre c est surtout un réseau international d initiatives pour dire haut et fort que l on tient à notre planète tout le monde peut participer et célébrer ce jour à sa façon avec sa famille ses amis ses collègues ses voisins ou seul