

Ch:1-Accounting For Partnership Firm Fundamentals

D.K Goel

Accounts

Class-12

Practical Question 12

Detailed Solution

Q. 12. Lata and Mamta are partners with capitals of ₹3,00,000 and ₹2,00,000 respectively sharing profits as Lata 70% and Mamta 30%. During the year ended 31st March 2024 they earned a profit of ₹2,26,440 before allowing interest on partner's loan. The terms of partnership are as follows:

- (i) Interest on Capital is to be allowed @ 7% p.a.
- (ii) Lata to get a salary of ₹2,500 per month.
- (iii) Interest on Loan by Mamta to the Firm of ₹80,000 for the whole year.
- (iv) Interest on drawings of partners at 8% per annum. Drawings being Lata ₹36,000 and Mamta ₹48,000.
- (v) 1/10th of the distributable profit should be transferred to General

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