

**SECTION – C**

Answer any four questions, each question carries 6 marks : **(4 × 6 = 24)**

- 21) X and Y are partners commenced business on 01.04.2020, sharing profits and losses in the ratio of 3 : 2 with capitals of ₹ 2,00,000 and ₹ 1,50,000 respectively.

They earned a profit of ₹ 80,000 for the year before allowing :

- a) Interest on Capitals at 10% p.a.
- b) Interest on Drawings –  
X – ₹ 2,000,  
Y – ₹ 1,000
- c) Commission payable to X – ₹ 2,000 p.a.
- d) Salary payable to Y – ₹ 4,000 p.a.

Prepare Profit and Loss Appropriation Account for the year ending 31.03.2021.

- 22) Ravi and Suresh are partners in a firm. Ravi's drawings for the year 2020-21 are given as under :

- a) ₹ 6,000 on 01.04.2020
- b) ₹ 8,000 on 30.06.2020
- c) ₹ 9,000 on 01.12.2020
- d) ₹ 2,000 on 31.03.2021

Calculate interest on Ravi's drawings at 10% p.a. for the year ending 31.03.2021 under product method.

- 23) Raja and Kiran are partners sharing profits and losses in the ratio of 5 : 3. They admit Chandan into partnership. All the partners agreed to share profits and losses equally.

Calculate Sacrifice ratio of Raja and Kiran.

# 2nd Puc Accountancy Question Papers 2009

**Karin Nielsen-Saines**



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