

14. Ltd. (overdraft)

+ New

Out

Each partner must receive interest on their drawings at 8% per annum. Their respective capitals were as follows:

Mah	Rs100,000
Ravi	Rs80,000

4. Interest on the current accounts must be charged at 10% per annum. The respective balances were: Mah Rs12,500 (Dr) and Ravi Rs13,450 (Dr).
5. Interest on drawings will be charged at 14% per annum as though the period of drawings was 3 months. The respective balances of drawings of Mah and Ravi were respectively: Rs2,000 and Rs1,000.
6. Mah is entitled to a bonus of 10% of the net profit after his bonus has been taken into account.
7. Transfer Rs10,000 from the general reserve to the appropriation account.
8. Add reserves the first Rs20,000 of the remaining profits of the business, and the balance is divided equally between the partners.

REQUIRED:

- 1.1 Draw income and appropriation statement for the year ended 30 April 2014.
- 1.2 The current accounts of the partners at this date.

[24]

Financial Accounting N5 June 2013 Exam Paper

RJ Shavelson



Financial Accounting N5 June 2013 Exam Paper:

Reviewing **Financial Accounting N5 June 2013 Exam Paper**: Unlocking the Spellbinding Force of Linguistics

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