

Following is their Profit & Loss Appropriation Account:

Profit and Loss Appropriation Account

60

Particulars	(₹)	Particulars	(₹)
To Interest on capital:		By Profit & loss Account	
Richa	(After manager's commission)	(2)
Anmol		
To Anmol's Salary A/c	12,500		
To Profit transferred to:			
Richa's Capital A/c (1)	(1)		
Anmol's Capital A/c		

Choose the correct option.

(a)	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			6,00,000
	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
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Xiaolong Qi

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