

### PROFIT AND LOSS APPROPRIATION ACCOUNT

for the year ended 31.3.2023

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Partners' Current A/c's - Interest on capital		By Profit & Loss A/c (Net Profit)	3,08,000
Ravi	60,000		
Kavi	60,000		
Avi	30,000		
	1,50,000	By Partners' Current A/c's	
To Avi's Current A/c's - Salary		Interest on drawings:	
		Ravi:	4,800
		Kavi:	4,200
		Avi	3,000
	1,20,000		12,000
To Partners' Current A/c's - Divisible Profit			
Ravi	20,000		
Kavi	20,000		
Avi:	10,000		
	50,000		
<b>Total</b>	<b>3,20,000</b>	<b>Total</b>	<b>3,20,000</b>