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Proforma of profit and loss appropriation account

CONSOLIDATED PROFIT AND LOSS ACCOUNT

	Note	HKS Million	HK\$ Million	
Turnover	3	4,461.1	7,115.9	
Other net income	4	213.5	17.3	
***************************************		4,674.6	7,133.2	
Direct costs and operating expenses		(3,113.9)	(5,427.0	
Selling and marketing expenses		(127.3)	(216.7	
Administrative expenses		(60.7)	(66.1	
Operating profit	3	1,372.7	1,423.4	
Borrowing costs	5	(78.9)	(137.0	
Net operating profit before property provision		1,293.8	1,286.4	
Write back of provision for properties	6	2,237.9	40.0	
Share of profits less losses of associates	2	2,167.9	2,047.3	
Profit before taxation	DEC.	5,699.6	3,373.7	
Income tax	7	(506.0)	(536.8	
Profit after taxation		5,193.6	2,836.9	
Minority interests		(1,026.3)	(534.3	
Group profit attributable to shareholders	8	4,167.3	2,302.6	
Dividends attributable to the year	9			
Interim dividend declared during the year		50.8	50.8	
Final dividend proposed after the balance sheet date		172.7	132.1	
		223.5	182.9	
Earnings per share	10	HK\$2.05	HK\$1.13	

The notes on pages 39 to 75 form part of these accounts.

To Opening Stock	AMOUNT Rs. P.	PARTICULARS	AMOUNT
		www.dailytally.in	Rs. P.
Less: Purchases Returns or Returns Outward (or Returns Cr. Bal) To Expenses incurred in bringing the goods to their present condition and location Wages, or Wages and Salaries or Productive Wages or		By Sales Goods Sold Less: Sales Returns (or Returns Inward) (or Returns Dr. bal) By Closing Stock By Gross Loss Transferred to Profit and Loss A/c	***************************************
To Octroi To Dock Charges (Inward) To Ustoms Duty on imported goods To Motive Power, Coal, Gas, Water and Oil, Grease, etc. Fuel, Heating and Lighting To Royalties based on Production To Gross Profit transferred to			

Profit and Loss Projection Enter your Company Name here

(Enter data in yellow boxes)

Jan-08							
	Industry Percentages	Jan-08	% B/A	Feb-08	%	Mar-08	%
Revenue (Sales)							
Category 1						<u>) </u>	
Category 2							-
Category 3			-			() (i)	
Category 4			2 2		-	0	
Category 5			-			9	
Category 6					-	9	
Category 7			9	- 3	-	3	
Total Revenue (Sales)		0	0.0	0	0.0	0	0.0
Cost of Sales	22		(2) (2)	- 80		00 000	_
Category 1			-		-		-
Category 2			3 4			8	
Category 3		_					-
Category 4					0.0	8	-
Category 5			-		-		_
Category 6			9		-	§ 8	-
Category 7							
Total Cost of Sales		0	0.0	0	0.0	0	0.0
Gross Profit		0		0		0	_

Format of Profit and Loss Appropriation Account

Profit and Loss Appropriation Account Dr for the year ended					C
Particulars		Amt (₹)	Particulars		Amt (₹)
To Profit and Loss A/c			By Profit and Loss A/c		
To Interest on Capitals A/c			(Net profit subject to appro	opriations)	
A	***		By Interest on Drawings A/c		
В			A	***	
To Partners' Salaries A/c	211112112112	***	В	***	199
To Partners' Commission A/c					
To Reserve A/c					
To Profit Transferred to					
*A's Capital A/c	***				1
**(or A's Current A/c)					
*B's Capital A/c	***	***			
**(or B's Current A/c)			1		

*Under Fluctuating Capital Method **Under Fixed Capital Method

> Ayesha and Zunaira Profit and Loss Appropriation Account

For the Year Ended March 30th, 2020

Description	Amount	Description	Amount
Partners' Salaries:		Net Profit b/d	420,000
Ayesha (10,000 * 12)	120,000		
Zunaira	25,000		
Partners' Commission:		1	
Ayesha [(420,000-120,000-25,000)*10%]	27,500	12	
Zunaira [(420,000-120,000-25,000-27,500)*10%]	24,750	Į.	
Profit Distribution:			
Ayesha (222,750 * 50%)	111,375	1	
Zunaira (222,750 * 50%)	111,375		
Total	420,000	Total	420,000

Purpose of profit and loss appropriation account. Profit and loss appropriation account. What is the meaning of profit and loss appropriation account.

SOLUTION: Cap., M. The rules followed for the stall of the woolen profit of a partnership company are similar to the following rules for the preparation account is used to show the funds allocated to a specific project. The P&L appropriation account is used for allocation and distribution of the woolen profit between partners, reserves and dividends. P&L A/C appropriation for the year ended on 31/12/xxxx, amount of private (\$) (\$) Cront value (\$) to reserves xxxxxnet profit (b & l) xxxxterest in capitalherest in drawings - AXXXX PARTNER ¢ Âdy "Axxxxx partner BXXXX BXXXXSALARY partner to partnerxxxxComissance for partnerxxxnet departure profit transfer to partner p presented below: The partnership agreement between Haseeb and Azkia provides the following information for the company's account preparation: (a) the partner's drawing accounts (c) 8% of interest to be allowed in the partner's fixed capital; (d) Haseeb have a salon of rs. 500 p.m.; (e) Azkia is sales manager to allow a commission of 10% of the woolly profit and loss is credited with woolen profit and interest on drawings and debited with salon or commission to partners are right at 6% p.a. Interest on the Employment for the company. They contributed to RS. LOL. and 70,000, respectively, as capital, and decided to share profits and losses in the proposal of 4/6 and 2/6. By definition, a P&L appropriation account is used to demonstrate division or allocation of profit/losses between the owners. Required: Prepare the appropriation account of the owner's wooker on the side of the company's liability. Read more. Here we discuss the format of the profit and loss (R&L) appropriation account, along with an example and detailed explanation. We will subtract corporate taxes and dividends to find the profits withdrawn for the year taken from the profit defined as the cumulative gains earned by the company DATE APROS THE ADJUSTMENT FOR DISTRIBUTION OF THE DIVIDENDO OR THE DI divided between the partners as agreed. Financial Accounting. It is made after the preparation of the profit and loss account. Any expenses are reduced from the allocated funds. This is only an extension of the profit and loss account. Any expenses are reduced from the allocated funds. This is only an extension of the profit and loss account. appropriation account of profit and loss appropriation account. Lahore: Waheed's publication account. Profit and loss appropriation account. and loss account, however, fundamental between profit and loss of a countral between profit and loss of a contranered period compared to the related income. Thus these adjustments have been made, the profit and loss account will show the value of profit or loss, which will be distributed among partners in the rate of participation in the agreed profits. Solution Working WN 1 Interest on Capital 10% of Capital Invested Partner A = 50000*10% = 50000*10% = 50000*10% = 50000*10% = 50000 Wn2 Comission (0.5%) of the partner wool B = 75000*10% = 3750 WN3 Drawing interest 10% of the number of partner drawings A = 10000*10% = 10000*10% = 10000*10% = 10000*10% = (5000+5000+12000+18000+3750)) = 17125 Importance of the conclusion of the appropriation account therefore, the appropriation account is used to show how the profits are appropriation account in the profits are appropriate account in the profits are appropriate account in the profits are appropriate accoun be prepared. Related T. What are swing accounts? The profit for the year that ends on 12.31.2018, before making the above dotes, is \$ 75,000. The allocation are made only when profits. It is a nominal account of the nominal account, the general accounts of the reasons that are closed to the end of a containing period. (2015). (2010). Balanã ‡ The profit and loss account does not have any opening or closing balance, as it is prepared for a containing view. (f) Personal profit from a partner of a competing business or in its capacity as a partner will be accounted for and posit from a partner of a competing business or in its capacity as a partner will be accounted for and posit from a partner of a competing business or in its capacity as a partner will be accounted for and posit from a partner of a competing business or in its capacity as a partner will be accounted for and posit from a partner of a competing business or in its capacity as a partner will be accounted for and posit from a partner of a competing business or in its capacity as a partner will be accounted for and posit from a partner will be accounted for an apartner of a competing business or in its capacity as a partner will be accounted for an apartner will be accounted for a partner will be accounted for an apartner will be accounted for an apartner will be accounted for an apartner will be accounted for a partner will be accounted fo appropriation account is used to distribute profit between partners in the case of partnership business. After determining the company's wool profit, he is allocated among partners according to the partnership law. It is applicable in partnership companies and limited liability companies. Read more company (LLC) and government. The timing is prepared after the negotiation account. (b) No interest in the drawings should be charged from partners in the amount of withdrawals. Your responsibility for the loss or dourstock of business does not exceed your capital investment in the company. This account is prepared after the preparation of profits and losses A/C. A&B drawings were \$ 10,000 and \$ 20,000 respectively. (c) profit and loss prepared by partnership companies. In the case of partnership companies, it is prepared to show how the profits are distributed among the partners involved in the partnership. The drawings were Janat RS. 10,000 and Batool RS. 15,000. (As profit is divided) The preparation of a partnership agreement (exception - the preparation of a partnership agreement) P&L account is based on a partnership contract. The terms of a partnership are the following: A&B to obtain the monthly salon of \$1,000 and \$1,500, respectively, a commission is allowed to be 5% of the interest of the capital sharing. Return to the accounting principles of accounting. The debited nature items are all expenses (items charged against the profit and loss of the appropriation account Spiration by a certain containing period. P&L P&L Account Format of the R&L (partnership) Appropriation Account (Partnership) This dwarf this one can show how we divide the company's woolen profit, ie how much it is reserved as retained profits. By definition, a R&L account or results demonstration is one of the financial statements of an organization that summarizes the income and expenses to determine the woolen profit or a loss of wool of the organization for a period of specific time. REQUIREMENTS: You must approve the necessary entries of the related DIARK. A., & AFZAL, S. Prepare the profit and loss appropriation account. Their balance at the end of the Pernode reaches zero, so that they will not appear in the balance. Read more, which means that all expense items are debited and the income items are credited. It is prepared mainly by the partnership company, limited liability refers to this legal structure, where the personal assets of owners or investors are not at stake. They contributed \$ 50,000 each as their capital. In the absence of partnership contract, specific rules related to the following: (a) No interest on capital must be given to partners. In the case of LLC, the purpose of preparing a B& L appropriation account. It is also supplied that capital interest rates are allowed at 8% per year and interest on 6% per year. How does the appropriation account work? The partnership deed since Janat should receive a salon of RS. 3,000 per hand and a 20% commission on net income. You are © free to use this image on your site, models etc., provide you with A linkArticle attribution link to be hyperlinked for example: Source: Appropriation Account (wallstreetmojo.com) P&L is prepared to show how the company appropriates or distributes the profit and loss of a partnership company, needs certain adjustments regarding interest on drawings, interest on capital, salon/commission to partners, if provided, as provided of the contract. The P&L appropriation account is prepared mainly by partners, if provided, as provided of the contract. The P&L appropriation account is prepared mainly by partners, if provided, as provided of the contract. account, the following registrations of DIARARY must be registered for Varios Items: Interest on capital interest on the salon/ drawing partner commission to reserve installment or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to participate in profit or loss of appropriation (in case of profit) to Academy. The appropriation account of profit and loss may have a balance forward from the previous constant period. Recommended Articles This article was a guide to the appropriation account. NAZ, A. Thus, the company's woolen profit includes personal profit.

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