

31	Net profit for the year	110000
	Commission @ 10%	11000

32	Net profit before charging commission	220000
	Commission @ 10% after charging commission ($220000 \times 10 / (100+10)$)	20000

33	Net Profit before charging commission	180000	30000
	Commission @ 20% after charging commission ($180000 \times 20 / (100+20)$)	30000	

The above commission will be shared between the partners in the given ratio

A	6000
B	9000
C	6000
D	9000

34	Net profit before charging Commission	420000
----	---------------------------------------	--------

Salary to X	120000
Salary to Y	25000
Net Profit after salary before commission	275000
Commission to X @ 10%	27500
Net Profit after salary, after X Comm, before Y Com	247500
Y's Commission @ 10% (247500 X 10 / (100 + 10))	22500
Balance Profit	225000
X's share	112500
Y's Share	112500

Note : Profit sharing ratio is assumed to be equal

35	Description	Ram	Mohan
	Amount of drawings	120000	80000
	Rate of Interest	6%	6%
	Period of Interest (Months)	6	6 (Assumed as date of drawings not given)
	Interest Amount	3600	2400

36	Description	Brij	Mohan
	Amount of drawings	48000	36000
	Rate of Interest	10%	10%
	Period of Interest (Months)	6	6
	Interest Amount	2400	1800

37	Dev drawings every month	10000
	No of months	12
	Total Drawings	120000
	Rate of Interest	12%
	Period of Interest (Months)	6
	Interest Amount	7200

38	Partner drawings every quarter	9000
	No of quarters	4
	Total Drawings	36000
	Rate of Interest	6%
	Period of Interest (Months) (9 months + 0 months)/2	4.5
	Interest Amount	810

39	A's drawings every month	4000
	No of months	6
	Total Drawings	24000
	Rate of Interest	5%
	Period of Interest (Months)	3.5
	(6 months + 1 month) / 2	
	Interest Amount	350

40	A's drawings every month	4000
	No of months	6
	Total Drawings	24000
	Rate of Interest	5%
	Period of Interest (Months)	2.5
	(5 months + 0 month) / 2	
	Interest Amount	250
