Answer the following question, which carry 5 score

(1X5=5)

17. X,Y,Z are partners in afirm. Y retires on his date of retirement, Rs. 1,50,000 become due to him. X and Z promise to pay Rs. 30,000 immediately after retirement and the balance amount paying four (4) equal installment plus interest @ 12 %P.a. You are required to write the journal entry for immediate payment and prepare Y's loan Amount

Answer any one question from 18 to 19 each carries 8 Score

(8X1=8)

 Following is the balance sheet of X and Y who shall profit in the ratio of 3:1 as on 31st December 2022.

Liabilities	Amount	Assets	Amount
Bank overdraft	2,000	Cash in hand	10,000
Bill's Payable	5,000	Motor vehicle	12,500
Reserve Fund	3,000	Sundry Debtors stock	15,000
		Stock	7,500
Capitals			
x	75,000	Machinery	20,000
Y	65,000	Building	85,000
	1 50,000		1,50,000

Z is admitted as a partner on the date of the balance sheet as per the following terms.

- Z will bring Rs. 75,000 as his capital for 1/5th share of profits.
- (2) Z will bring in Rs. 40000 as goodwill
- (3) Machinery is reduced by 10 % and building is to be appreciated by Rs. 8000
- (4) Stock is revalued at Rs. 13500

Prepare revaluation Account Pamers capital account and the new Balance Sheet

 A and B were Partners sharing profits in the ratio of 3:2. Their Balance Sheet as on 31-03-2018 is given below

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Xiang Xie

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