

## Chapter 13 Financial Statements for Partnerships

**Appropriation account 入帳**

1. net profit => 收益 => 貸記 => 入右 => 對應帳戶 => Profit and loss
2. Interest on drawings => 收益 => 貸記 => 入右 => 對應帳戶 => Current
3. Interest on capital => 費用 => 借記 => 入左 => 對應帳戶 => Current
4. Salary to partner => 費用 => 借記 => 入左 => 對應帳戶 => Current
5. Share of profit => 按比率分配 => 對應帳戶 => Current

例子: Net profit for the year amounted to \$90,000. Drawings made on 1 July 2010: Chan \$9,000, Ng \$6,000. Rate of interest on drawings: 10% per annum. Capital and Current of Chan and Ng are \$40,000, \$30,000 and \$30,000, \$40,000 respectively. Rate of interest on capital: 5% per annum. Ng was entitled to an annual salary of \$10,000. The share profits and losses of Chan and Ng are in the ratio of 2 : 1.

### Appropriation account

[illegible]

**Current account 入帳**

1. Balance b/d
2. Drawing => 減少往來 => 借記往來 => 入左 => 對應帳戶 => Drawing
3. 對應 Appropriation account 入帳
4. Balance c/d

## Current

[illegible]