

# MyStudyBro - Revision Exercise Tool

This Revision Handout includes the Questions and Answers of a total of 5 exercises!

## Chapters:

### Partnerships (Old Syllabus) - ACC25 (Cy MOEC)

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**QUESTION 1****Exercise 1**

Xenia and Yianna are in partnership sharing profits and losses in the ratio 3:2 respectively. At 31 March 2017, their Balance Sheet was as follows:

<b>Fixed Assets</b>	<b>€</b>	<b>€</b>
Premises		300.000
Office Equipment		40.000
Fixtures and Fittings		30.000
		<b>370.000</b>
<b>Current Assets</b>		
Stock	26.000	
Debtors	34.000	
Bank	18.000	
	<b>78.000</b>	
<b>Current Liabilities</b>		
Creditors	(30.000)	
<b>Net Current Assets</b>		<b>48.000</b>
		<b>418.000</b>
<b>Capitals:</b>		
Xenia		258.000
Yianna		160.000
		<b>418.000</b>

The following additional information was available:

1. Zoe was admitted into the partnership on 1 April 2017. It was agreed that all profits and losses in the new partnership would be shared in the ratio Xenia 3, Yianna 2, Zoe 1.
2. Zoe introduced into the partnership stock valued at €20.000, motor vehicles a valuation of at €18.000 and a cheque for €42.000
3. Goodwill was valued at €30.000
4. Assets and liabilities of the former partnership were revalued as follows:

	<b>€</b>
Premises	330.000
Office Equipment	38.200
Stock	25.200

5. The partners decided that Goodwill is to be written off.

**REQUIRED:**

- a. Revaluation accounts **(Marks 3)**
- b. Capital accounts of Xenia, Yianna and Zoe **(Marks 4)**
- c. Balance Sheet of Xenia, Yianna and Zoe at 1 April 2017. **(Marks 6)**

**Exercise 2**

The following information relates to the office computers of Park Ltd:

**2014**

1 January Purchased office computers for €40.000

**2016**

30 June Sold office computers costing €12.000 for €5.000 by cheque

1 October Purchased office computers for €16.000 paying by cheque

Park Ltd has the following depreciation policy:

- Office computers are depreciated at the rate of 20% per annum using the straight-line method
- Depreciation is charged for each month of ownership.

**REQUIRED:**

Prepare the following ledger accounts for the year ended 31 December 2016:

- |   |           |
|---|-----------|
| a. Office Computers                               | (Marks 2) |
| b. Provision for Depreciation of Office Computers | (Marks 3) |
| c. Disposal of office computers.                  | (Marks 2) |

(Total Marks 20)

## QUESTION 1

### Exercise 1

#### a. Revaluation A/c

	€		€
Office equipment (40.000-38.200)	1.800	Premises (330.000-300.000)	30.000
Stock (26.000-25.200)	800	Goodwill	30.000
Profit on Revaluation			
Capital X (3/5 X 57.400) 34.440			
Capital Y (2/5 X 57.400) 22.960	57.400		
	60.000		60.000

(Marks 3)

#### b. Partners' Capital A/cs

	Xenia	Yianna	Zoe		Xenia	Yianna	Zoe
	€	€	€		€	€	€
Goodwill (3:2:1)	15.000	10.000	5.000	Balance b/d	258.000	160.000	-----
Balance c/d	277.440	172.960	75.000	Stock	-----	-----	20.000
				Motor Vehicles	-----	-----	18.000
				Cash/Bank	-----	-----	42.000
				Profit on Reval.	34.440	22.960	
	292.440	182.960	80.000		292.440	182.960	80.000
				Balance b/d	277.440	172.960	75.000

(Marks 4)

#### Xenia, Yianna, Zoe Balance Sheet as at 1 April 2017

	€	€		€	€
<b>Fixed Assets</b>			<b>Partners' Capital A/cs</b>		
Premises	330.000		Xenia	277.440	
Office Equipment	38.200		Yianna	172.960	
Fixtures & Fittings	30.000		Zoe	75.000	525.400
Motor Vehicles	18.000	416.200			
			<b>Current Liabilities</b>		
<b>Current Assets</b>			Creditors		30.000
Stock (25.200+20.000)	45.200				
Debtors	34.000				
Bank (18.000+42.000)	60.000	139.200			
		555.400			555.400

(Marks 6)

or

**Revaluation A/c**

	€		€
Office equipment	1.800	Premises	30.000
Stock	800		
Profit on Revaluation			
Capital X (3/5 X 27.400) 16.440			
Capital Y (2/5 X 27.400) 10.960	27.400		
	30.000		30.000

**Partners' Capital A/cs**

	Xenia	Yianna	Zoe		Xenia	Yianna	Zoe
	€	€	€		€	€	€
Goodwill	15.000	10.000	5.000	Balance b/d	258.000	160.000	-----
Balance c/d	277.440	172.960	75.000	Stock	-----	-----	20.000
				Motor Vehicles	-----	-----	18.000
				Cash/Bank	-----	-----	42.000
				Goodwill adj. (3:2)	18.000	12.000	
				Profit on Reval.	16.440	10.960	
	292.440	182.960	80.000		292.440	182.960	80.000
				Balance b/d	277.440	172.960	75.000

**Xenia, Yianna, Zoe**  
**Balance Sheet as at 1 April 2017**

	€	€
<b>Fixed Assets</b>		
Premises		330.000
Office Equipment		38.200
Fixtures & Fittings		30.000
Motor Vehicles		18.000
		416.200
<b>Current Assets</b>		
Stock (25.200+20.000)	45.200	
Debtors	34.000	
Bank (18.000+42.000)	60.000	
	139.200	
<b>Current Liabilities</b>		
Creditors	(30.000)	109.200
		525.400
<b>Capital A/cs</b>		
Xenia	277.440	
Yianna	172.960	
Zoe	75.000	525.400

## QUESTION 1

### Exercise 2 a.

#### Office Computer A/c

2016		€	2016		€
Jan 1	Balance b/d	40.000	Jun 30	Disposal	12.000
Oct 1	Bank	16.000	Dec 31	Balance c/d	44.000
		56.000			56.000
2017					
Jan 1	Balance b/d	44.000			

(Marks 2)

#### b. Office Computer-Provision for Depreciation A/c

2016		€	2016		€
Jun 30	Disposal (W.3)	6.000	Jan 1	Balance b/d (w1)	16.000
Dec 31	Balance c/d	17.600	Dec 31	P/L or Depn (w.2)	7.600
		23.600			23.600
			2017		
			Jan 1	Balance b/d	17.600

(Marks 3)

#### c. Disposal A/c

2016		€	2016		€
Jun 30	Office computer	12.000	Jun 30	Bank	5.000
			Jun 30	PFD	6.000
			Dec 31	Loss on disposal/P&L	1.000
		12.000			12.000

(Marks 2)

### Workings:

- Provision for Depn 1.1. 2016  
 $40.000 \times 20\% \times 2 \text{ years} = \mathbf{16.000}$
- Depreciation expense for 2016  
 Old:  $(40.000 - 12.000) \times 20\% = 5.600$   
 New:  $16.000 \times 20\% \times 3/12 = 800$   
 Disposed:  $12.000 \times 20\% \times 6/12 = \mathbf{1.200}$   
**7.600**
- Provision for Depn on asset disposed  
 $12.000 \times 20\% \times 30/12 = \mathbf{6.000}$

(Total Marks 20)

## QUESTION 1

### Exercise 1

Andy and Bobby are in partnership sharing profits and losses in the ratio 2:1. Their latest Balance Sheet is shown below:

Andy and Bobby  
Balance Sheet as at 31 December 2014

	€	€		€	€
Fixed Assets			Capital Accounts		
Premises	170.000		Andy	200.000	
Fixtures	30.000		Bobby	100.000	300.000
Motor Vehicles	60.000	260.000	Current Accounts		
Current Assets			Andy	44.000	
Stock	29.000		Bobby	(14.000)	30.000
Debtors	16.000		Current Liabilities		
Bank	37.000	82.000	Creditors		12.000
		342.000			342.000

On 1<sup>st</sup> January 2015 the partners agreed to admit Chris into the partnership who paid €60.000 for his capital. The assets of the partnership to be revalued as below:

	€
Premises	240.000
Fixtures	20.000
Motor Vehicles	48.000
Stock	14.000

Andy, Bobby and Chris agreed that the Goodwill of the business to be valued at €24.000. No Goodwill account will be opened, but adjustments should be made in the partners' Capital Accounts.

The terms of admission of partner were that profits and losses would be shared in the ratio: Andy 2, Bobby 1 and Chris 1.

### REQUIRED:

Prepare the following:

- The Revaluation Account (Marks 5)
- The Partners' Capital Accounts, in columnar form (Marks 5)
- The Balance Sheet of the new partnership after the admission of the new partner at 1<sup>st</sup> January 2015. (Marks 5)

**(Total Marks 15)**

**Exercise 2**

The following information relates to Lelia Plc for the year ended 31 December 2015:

	€
Net Profit (before debenture interest accrued)	210.000
Retained Profits 1 January 2015	62.000
Interim Ordinary Shares Dividend	10.000
Interim 5% Preference Shares Dividend	5.000
6% Debentures ( <b>issued on 1 September 2015</b> )	70.000
General Reserve	40.000
Issued and fully paid up share capital:	
5% Preference Shares of €1 each	400.000
Ordinary Shares of €2 each	1.000.000

The directors proposed the following:

- To provide for Corporation Tax 10%
- The payment of a final dividend of €0.04 per Ordinary Share
- The payment of a final dividend on the 5% Preference Shares
- To transfer €20.000 to the General Reserve.

**REQUIRED:**

Prepare the Profit and Loss Appropriation A/c for the year ended 31 December 2015.

**(Total Marks 10)**

**(Question 1 Total Marks 25)**



## **QUESTION 1**

### **Exercise 1**

#### Partnerships Books

##### Revaluation A/c

	€	€		€
Fixtures		10000	Premises	70000
Motor Vehicles		12000		
Stock		15000		
Profit on Revaluation:				
Capital A 2/3	22000			
Capital B 1/3	11000	33000		
		<b>70000</b>		<b>70000</b>

**(Marks 5)**

#### Partner's Capital Accounts

Details	A	B	C	Details	A	B	C
	€	€	€		€	€	€
Adjustment for Goodwill (W1)	-	-	6.000	B/c/b/d	200.000	100.000	-
B/c/c/d	226.000	113.000	54.000	Profit on Rev.	22.000	11.000	-
				Bank			60.000
				Adjustment for Goodwill (W1)	4.000	2.000	-
	<b>226.000</b>	<b>113.000</b>	<b>60.000</b>		<b>226.000</b>	<b>113.000</b>	<b>60.000</b>

**(Marks 5)**

Working 1:

#### Statement of Gain and Losses for Goodwill

Partners	Goodwill	Share before admission		Share after admission		Gain/(Loss)	Action required
A		2/3	16.000	2/4	12.000	(4.000)	<b>Cr 4.000</b>
B	24.000	1/3	8.000	1/4	6.000	(2.000)	<b>Cr 2.000</b>
C		-		1/4	6.000	6.000	<b>Dr 6.000</b>

**ANDY, BOBBY AND CHRIS PARTNERSHIP  
BALANCE SHEET AS AT 1<sup>st</sup> JANUARY 2015**

FIXED ASSETS	€	€		€	€
Premises	240.000		CAPITALS:		
Fixtures	20.000		Andy	226.000	
Motor Vehicles	48.000	308.000	Bobby	113.000	
			Chris	54.000	393.000
CURRENT ASEETS			CURRENT A/CS:		
Stock	14.000		Andy	44.000	
			Bobby	(14.000)	30.000
Debtors	16.000		CURRENT LIABIL.		
Bank (37.000+60.000)	97.000	127.000	Creditors		12.000
		<b>435.000</b>			<b>435.000</b>

(Marks 5)

(Total Marks 15)

**Exercise 2**

LELIA PLC Profit and Loss and Appropriation A/C for the year 31 Dec 2015

	€	€	€
Profit for the Year			210.000
<b>Less</b> Debenture Interest accrued			(1.400)
<b>NET PROFIT FOR THE YEAR</b>			208.600
Less Appropriation:			
Corporation tax (208.600 x 10%)			20.860
<b>Net profit after tax</b>			187.740
<b>Interim Dividends</b>			
Preference Shares	5.000		
Ordinary Shares	10.000	15.000	
<b>Proposed Dividends</b>			
Preference Shares (400.000 x 5%) – 5.000	15.000		
Ordinary Shares	20.000	35.000	
Transfer to General Reserves		20.000	(70.000)
			117.740
Add Retained Profits from Previous Year 2015			62.000
Retained Profits b/f			179.740

(Marks 10)

**QUESTION 2**

Andreas, Nicolas and Loizos were partners in a retail business. The partnership agreement stated that:

- (i) Profits and losses were shared equally
- (ii) Interest on capital at the rate of 6% per annum is allowed
- (iii) Annual salary of €5.500 is allowed to partner Andreas
- (iv) 4% per annum interest is allowed on Partners' Loan
- (v) 4% per annum interest is charged on Partners' Drawings.

The following balances were extracted from the books of the partnership at 31 December 2014 before any appropriations:

	Andreas	Nicolas	Loizos
	€	€	€
Partners' Capital account	10.000	15.000	12.000
Partners' Current account	500 DR	1.000 CR	2.500 DR
Partners' Drawings	7.000	6.000	5.000

The Net Profits for the year to 31 December 2014	
(Before interest on partner's Loan)	22.100
Loan from partner Loizos ( <b>Dated 1 July 2014</b> )	5.000
Freehold premises	50.000
Accrued expenses	800
Debtors	2.000
Fixtures and Fittings	8.000
Bank Overdraft	2.500
Creditors	5.510
Loan from a Bank	20.000
Stock	5.500
Cash	7.410

On 1 January 2015 Nicolas retired from the partnership and the following agreement was made:

- a. The following Assets would be revalued as follows:  
Freehold premises €60.000, Fixtures and Fittings €6.000, Stock €6.500
- b. Goodwill would be valued at 1 (one) year's purchase of the average profits of the last three years. These were:  
Year 2012 50.000 profit  
Year 2013 (27.000) loss  
Year 2014 22.000 profit
- c. Nicolas will take over the following assets as part of his capital:  
Cash €2.000, all the Fixtures and fittings and the balance remains as a Loan to the new partnership.
- d. Profits and Losses would be shared between Andreas and Loizos in the ratio of 2:1 respectively and Goodwill is to be written off.

**REQUIRED:**

- a) Prepare for the year ended 31 December 2014  
(i) The Profit and Loss Appropriation account (Marks 6 )
- b) Prepare for the period ended 1 January 2015  
(i) The partners Current accounts (Marks 8 )  
(ii) The partners Capital accounts (Marks 3 )  
(iii) The Revaluation account (Marks 3 )

**(Total Marks 20)**

## Question 2

## A N L

## Profit and Loss Appropriation A/c

	€	€		€
Interest on Capital:			<b>Adjusted</b> Net Profit (W1)	22.000
Andreas (10.000 x 6%)	600		Interest on drawings:	
Nicolas (15.000 x 6%)	900		Andreas (7.000 x 4%)	280
Loizos (12.000 x 6%)	720	2.220	Nicolas (6.000 x 4%)	240
Partner Salary of Andreas		5.500	Loizos (5.000 x 4%)	200
Share of Profit:				720
Andreas (15.000 x 1/3)	5.000			
Nicolas (15.000 x 1/3)	5.000			
Loizos (15.000 x 1/3)	5.000	15.000		
		22.720		22.720

**W1.** Net Profit before Interest on Loan 22.100

Less Interest on Loan (5.000 x 4% x 6/12) 100

Adjusted Net Profit after Interest on Loan 22.000

Partners' Current A/cs							
	A	N	L		A	N	L
Balances b/d	500		2.500	Balance b/d		1.000	
Drawings	7.000	6.000	5.000	Interest on loan			100
Inter. on Drawings	280	240	200	Interest on capital	600	900	720
Balance c/d	3.320	660		Salary	5.500		
				Share of Profit	5.000	5.000	5.000
				Balance c/d			1.880
	11.100	6.900	7.700		11.100	6.900	7.700
Balance b/d			1.880	Balances b/d	3.320	660	
Capital N		660					

Partners' Capital A/cs							
	A	N	L		A	N	L
Cash		2.000		Balances b/d	10.000	15.000	12.000
Fixture& Fittings		6.000		Current a/c		660	
Loan		15.660		Profit on revaluation	8.000	8.000	8.000
Goodwill 2:1	10.000		5.000				
Balances c/d	8.000		15.000				
	18.000	23.660	20.000		18.000	23.660	20.000
				Balances b/d	8.000		15.000

Revaluation A/c				
	€	€		€
Fixtures and Fittings		2.000	Goodwill (W2)	15.000
Profit on revaluation:			Freehold Premises	10.000
A (24.000 x 1/3)	8.000		Stock	1.000
N (24.000 x 1/3)	8.000			
L (24.000 x 1/3)	8.000	24.000		
		26.000		26.000

## W2. Calculation of Goodwill

Year	Profit/Loss (€)
2012	50.000
2013	(27.000)
2014	<u>22.000</u>
	45.000/3 = 15.000 Average Profit
	<u>      X1      </u>
	€15.000 Goodwill

**QUESTION 4**

Antonios, Marcos and Panayiotis have been in partnership for several years, sharing profits and losses in the ratio 3:2:1.

The following Trial Balance was extracted from the books of the partnership on 30 September 2014:

Account name	DR €	CR €
Partners' Capital Accounts:		
Antonios		8.000
Marcos		8.000
Panayiotis		2.000
Partners' Current Accounts:		
Antonios		2.000
Marcos		4.000
Panayiotis	4.000	
Debtors - Creditors	21.000	13.000
Bank		17.000
Stock	15.000	
Motor Vehicles	16.000	
Provision for Depreciation of Motor Vehicles		2.000
<b>Totals</b>	<b>56.000</b>	<b>56.000</b>

It was decided that the partnership should be dissolved on 1 October 2014 under the following terms:

- (1) Andreou, a debtor who owed the partnership €20.000, became bankrupt and was able to pay only 10 cent per € of his outstanding balance, while all other debtors paid their debts in full.
- (2) Stock was sold for €12.998 cash.
- (3) A motor vehicle was taken over by Antonios at an agreed price of €7.000. The remaining Vehicles were sold for €8.000 cash.
- (4) The costs of dissolution were €3.200 and discounts received from creditors amounted to €842.
- (5) Panayiotis was unable to meet his liability to the partnership as he was declared insolvent, but Antonios was solvent.

**REQUIRED:**

Prepare the following accounts in the books of the partnership to record the above transactions:

- a. Realization Account (Marks 8)
- b. Partners' Capital Accounts (in columnar form) (Marks 5)
- c. Bank Account (Marks 7)

**(Total Marks 20)**

## Question 4

Realization Account			
	€		€
Motor Vehicles (16.000-2.000)	14.000	Bank – Debtors (20.000x10c) +1.000	3.000
Stock	15.000	- Stock	12.998
Debtors	21.000	- Motor Vehicles	8.000
Bank – Dissolution Expenses	3.200	Capital A – Motor Vehicles	7.000
		Creditors – Discount Rec.	842
		<b>Loss on Realization:</b>	
		A (3/6 x 21.360) 10.680	
		M (2/6 x 21.360) 7.120	
		P (1/6 x 21.360) 3.560	21360
	53.200		53.200

Bank Account			
	€		€
Realization - Stock	12.998	Balance b/d	17.000
Realization – Motor Vehicles	8.000	Creditors (13.000 – 842)	12.158
Realization - Debtors	3.000	Realisation - Expenses	3.200
Capital A	10.460	Capital M	2.100
	34.458		34.458

Partners Capital Accounts							
	A	M	P		A	M	P
	€	€	€		€	€	€
P. Current a/c			4.000	Balances b/d	8.000	8.000	2.000
Realiz–M.Vehicles	7.000			P. Current a/cs	2.000	4.000	
Loss on Realizat	10.680	7.120	3.560	Capital A			2.780
Capital P	2.780	2.780		Capital M			2.780
Bank		2.100		Bank	10.460		
	20.460	12.000	7.560		20.460	12.000	7.560



**QUESTION 5**

Liana, Maria and Niki were partners sharing profit and losses in the ratio 3:2:1 respectively. The Balance Sheet of the partnership on 31 March 2013 was:

	€	€		€	€
<b>FIXED ASSETS</b>			<b>Capital A/Cs</b>		
Buildings	120.000		Liana	240.000	
Office Furniture	100.000		Maria	160.000	
Plant & Machinery	140.000		Niki	80.000	480.000
Motor Vehicles	80.000	440.000			
			<b>CURRENT A/Cs</b>		
<b>CURRENT ASSETS</b>			Liana	50.000	
Stock	36.000		Maria	30.000	
Debtors	54.000		Niki	(20.000)	60.000
Bank	34.000				
Cash	36.000	160.000	<b>CURRENT LIABILITIES</b>		
			Creditors		60.000
		<u>600.000</u>			<u>600.000</u>

On 1 July 2013 Niki retired from the partnership and it was agreed to revalue the following assets:

	€
Office Furniture	140.000
Motor Vehicles	130.000
Plant & Machinery	106.000
Stock	40.000

The Goodwill on that date was valued at €120.000.

Niki agreed to take over one of the Motor Vehicle at an agreed valuation of €32.000 and to leave half of the final balance on her capital account as loan to the firm. The remainder was paid to her by cheque.

On the same date a new partner Fay was admitted into the partnership.

Fay is to bring into the business €60.000 cash and a Motor Van valued at €20.000.

The new profit sharing ratio was agreed as follows: Liana: 5, Maria: 3 and Fay: 2.

Following the admission of the new partner the Goodwill was written off.

**REQUIRED:**

1. The Revaluation A/c (Marks 7,5)
2. The Goodwill A/c (Marks 3,5)
3. The Partners' Capital A/c of Liana, Maria, Niki and Fay (in columnar form) (Marks 9)

**(Total Marks 20)**

--- THE END ---

**Question 5**

**(1)** Revaluation A/c

	€	€		€
Plant & Machinery		34.000	Office Furniture	40.000
Profit on Revaluation:			Motor vehicle	50.000
Capital L 3/6	90.000		Stock	4.000
Capital M 2/6	60.000		Goodwill	120.000
Capital N 1/6	30.000	180.000		
		<u>214.000</u>		<u>214.000</u>

**(Marks 7,5)**

**(2)** Goodwill A/c

	€		€
Revaluation	120.000	Capital L 5/10	60.000
		Capital M 3/10	36.000
		Capital F 2/10	24.000
	<u>120.000</u>		<u>120.000</u>

**(Marks 3,5)**

**(3)** Partners' capital A/c

	L	M	N	F		L	M	N	F
Current a/c	---	---	20.000	---	B/ce b/d	240.000	160.000	80.000	---
M. Van	---	---	32.000	---	Cash	---	---	---	60.000
Bank	---	---	29.000	---	Motor van	---	---	---	20.000
Loan	---	---	29.000	---	Profit on Reval.	90.000	60.000	30.000	---
Goodwill	60.000	36.000	---	24.000					
B/ce c/d	270.000	184.000	---	56.000					
	<u>330.000</u>	<u>220.000</u>	<u>110.000</u>	<u>80.000</u>		<u>330.000</u>	<u>220.000</u>	<u>110.000</u>	<u>80.000</u>
					B/ce b/d	270.000	184.000	---	56.000

**(Marks 9)**

**OR Alternative Solution**

**(1)** Revaluation A/c

	€	€		€
Plant & Machinery		34.000	Office Furniture	40.000
Profit on Revaluation:			Motor vehicle	50.000
Capital L 3/6	30.000		Stock	4.000
Capital M 2/6	20.000			
Capital N 1/6	10.000	60.000		
		<u>94.000</u>		<u>94.000</u>

**(Marks 7,5)**

**(2)** Goodwill A/c

	€		€
Capital L 3/6	60.000	Capital L 5/10	60.000
Capital M 2/6	40.000	Capital M 3/10	36.000
Capital N 1/6	20.000	Capital F 2/10	24.000
	<u>120.000</u>		<u>120.000</u>

**(Marks 3,5)**

**(3)** Partners' capital A/c

	L	M	N	F		L	M	N	F
Current a/c	---	---	20.000	---	B/ce b/d	240.000	160.000	80.000	---
M. Van	---	---	32.000	---	Cash	---	---	---	60.000
Bank	---	---	29.000	---	Motor van	---	---	---	20.000
Loan	---	---	29.000	---	Profit on Reval.	30.000	20.000	10.000	---
Goodwill	60.000	36.000	---	24.000	Goodwill	60.000	40.000	20.000	---
B/ce c/d	270.000	184.000	---	56.000					
	<u>330.000</u>	<u>220.000</u>	<u>110.000</u>	<u>80.000</u>		<u>330.000</u>	<u>220.000</u>	<u>110.000</u>	<u>80.000</u>
					B/ce b/d	270.000	184.000	---	56.000

**(Marks 9)**

**(Total Marks 20)**