14		Charlie and Daphne are in partnership, sharing profits and losses in the ratio 2:1. Their fixed capital account balances at 31 December 2019 were \$20,000 and \$13,000 respectively.														
	They changed the terms of the partnership on 1 January 2020 to introduce interest on capital at the rate of 10% per annum.															
	Which effect did this change have on Charlie's <b>total</b> share of profit for the year en 31 December 2020?													ended		
	A decrease of \$200															
	<b>B</b> decrease of \$700															
	C increase of \$200															
	<b>D</b> increase of \$700															
15	What will be debited in the appropriation account of a partnership?															
	1 interest on partners' drawings															
	2 interest on the partner's loan															
		3	salaries of	partners												
	4 partners' share of goodwill written off															
	A	1 and 3	В	2 and 3	С	2 and 4		D	3 on	ly						
				A company made a rights issue of ordinary shares at a premium.												
16	A c	company	made a righ	nts issue	of ordinary	shares at	a prer	nium.								
16			made a righ		·		a prer	nium.								
16				in the fin	ancial stat	ements?		nium.								
16		w will this	s be treated as equity i	in the fin	ancial stat	ements? inancial po	osition									
16		w will this	s be treated as equity i as a move	in the finn n the state ment in t	ancial stat	ements? inancial po ent of char	osition nges in	equit	у	tion						
16		w will this	as equity i as a move as a non-c	in the finn the state ment in the surrent lia	ancial stat tement of f he stateme	ements? inancial po ent of char statemen	osition nges in	equit	у							
16	Ho	w will this	as equity i as a move as a non-c	in the finn n the state ment in t	ancial stat tement of f he stateme	ements? inancial po ent of char statemen	osition nges in	equit ancia	y I posi							
16	Ho	w will this	as equity i as a move as a non-c	in the finn the state ment in the surrent lia	ancial stat tement of f he stateme	ements? inancial po ent of char statemen	osition nges in	equit ancia	y I posi							
16	Ho	w will this	as equity i as a move as a non-c	in the finn the state ment in the surrent lia	ancial stat tement of f he stateme	ements? inancial po ent of char statemen	osition nges in	equit ancia	y I posi							
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16	Ho	w will this	as equity i as a move as a non-c	in the finn the state ment in the surrent lia	ancial stat tement of f he stateme	ements? inancial po ent of char statemen	osition nges in	equit ancia	y I posi							
16	Ho	w will this	as equity i as a move as a non-c	in the finn the state ment in the surrent lia	ancial stat tement of f he stateme	ements? inancial po ent of char statemen	osition nges in	equit ancia	y I posi							