



THE MATH HUB

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PARTNERSHIP & PROFIT SHARING MCQs

100 FULLY SOLVED MCQs

PPSC, FPSC & ONE PAPER EXAMS

NTS • CSS MPT • PMS • Government Job Tests

Capital • Time • Profit Ratio • Joining • Withdrawal • Working Partners

Prepared by

MEHREEN KANWAL

MPhil Mathematics

RANA ALI HASAN

MPhil Mathematics

The Math Hub - themathhub.pk | 0301-4058484

The Science Academy - Chak No. 84 NB



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Fast Partnership Foundation

Basic partnership rule

$$\text{Profit share} \propto \text{Capital} \times \text{Time}$$

For partner i :

$$W_i = C_i T_i$$

Same investment period If all partners invest for equal time:

$$A : B = C_A : C_B$$

Time cancels completely.

Different investment periods

$$A : B = (C_A T_A) : (C_B T_B)$$

Use months consistently for every partner.

Individual profit share If the ratio is $a : b : c$ and total profit is P :

$$A = P \frac{a}{a + b + c}$$

Joining later If B joins after m months in a one-year business:

$$T_B = 12 - m$$

Do not use m as B's investment time.

Leaving early If a partner leaves after m months:

$$T = m$$

Only the months actually invested count.

Capital changes during the year Add capital-months period by period:

$$W = C_1 T_1 + C_2 T_2 + \dots$$

Working partner salary If salary/commission is allowed before division:

$$\text{Balance profit} = P - \text{Salary/Commission}$$

Then divide the balance by the partnership ratio.

Loss sharing Unless stated otherwise, loss follows the same ratio as profit:

$$\text{Loss ratio} = \text{Capital-Time ratio}$$

Exam-speed method Reduce $C \times T$ values before using the total profit. For two partners, find only the required partner's fraction of the total; do not calculate both shares unless needed.

Equal-Time Investment & Direct Profit Sharing

MCQ 1

A and B invest Rs. 20,000 and Rs. 30,000 for the same period. If the total profit is Rs. 25,000, what is A's share?

- A. Rs. 8,000 B. Rs. 10,000
C. Rs. 12,500 D. Rs. 13,333

Solution

$$A : B = 20000 : 30000 = 2 : 3$$

$$\text{Total parts} = 5$$

$$\begin{aligned} A's \text{ share} &= \text{Rs. } 25,000 \times \frac{2}{5} \\ &= \text{Rs. } 10,000 \end{aligned}$$

Final Answer

Rs. 10,000

MCQ 2

A and B invest Rs. 24,000 and Rs. 36,000 for the same period. If the total profit is Rs. 30,000, what is A's share?

- A. Rs. 9,600 B. Rs. 15,000
C. Rs. 12,000 D. Rs. 16,000

Solution

$$A : B = 24000 : 36000 = 2 : 3$$

$$\text{Total parts} = 5$$

$$\begin{aligned} A's \text{ share} &= \text{Rs. } 30,000 \times \frac{2}{5} \\ &= \text{Rs. } 12,000 \end{aligned}$$

Final Answer

Rs. 12,000

MCQ 3

A and B invest Rs. 35,000 and Rs. 49,000 for the same period. If the total profit is Rs. 42,000, what is A's share?

- A. Rs. 14,000 B. Rs. 21,875
C. Rs. 23,333 D. Rs. 17,500

Solution

$$A : B = 35000 : 49000 = 5 : 7$$

$$\text{Total parts} = 12$$

$$\begin{aligned} A's \text{ share} &= \text{Rs. } 42,000 \times \frac{5}{12} \\ &= \text{Rs. } 17,500 \end{aligned}$$

Final Answer

Rs. 17,500

MCQ 4

A and B invest Rs. 18,000 and Rs. 27,000 for the same period. If the total profit is Rs. 22,500, what is A's share?

- A. Rs. 9,000 B. Rs. 7,200
C. Rs. 11,250 D. Rs. 12,000

Solution

$$A : B = 18000 : 27000 = 2 : 3$$

$$\text{Total parts} = 5$$

$$\begin{aligned} A's \text{ share} &= \text{Rs. } 22,500 \times \frac{2}{5} \\ &= \text{Rs. } 9,000 \end{aligned}$$

Final Answer

Rs. 9,000

MCQ 5

A and B invest Rs. 40,000 and Rs. 60,000 for the same period. If the total profit is Rs. 50,000, what is A's share?

- A. Rs. 16,000 B. Rs. 20,000
C. Rs. 25,000 D. Rs. 26,666

Solution

$$A : B = 40000 : 60000 = 2 : 3$$

$$\text{Total parts} = 5$$

$$\begin{aligned} A's \text{ share} &= \text{Rs. } 50,000 \times \frac{2}{5} \\ &= \text{Rs. } 20,000 \end{aligned}$$

Final Answer

Rs. 20,000

MCQ 6

A and B invest Rs. 45,000 and Rs. 75,000 for the same period. If the total profit is Rs. 32,000, what is A's share?

- A. Rs. 9,600 B. Rs. 15,000
C. Rs. 12,000 D. Rs. 16,000

Solution

$$A : B = 45000 : 75000 = 3 : 5$$

$$\text{Total parts} = 8$$

$$\begin{aligned} \text{A's share} &= \text{Rs. } 32,000 \times \frac{3}{8} \\ &= \text{Rs. } 12,000 \end{aligned}$$

Final Answer

Rs. 12,000

MCQ 7

A and B invest Rs. 28,000 and Rs. 42,000 for the same period. If the total profit is Rs. 25,000, what is A's share?

- A. Rs. 8,000 B. Rs. 12,500
C. Rs. 13,333 D. Rs. 10,000

Solution

$$A : B = 28000 : 42000 = 2 : 3$$

$$\text{Total parts} = 5$$

$$\begin{aligned} \text{A's share} &= \text{Rs. } 25,000 \times \frac{2}{5} \\ &= \text{Rs. } 10,000 \end{aligned}$$

Final Answer

Rs. 10,000

MCQ 8

A and B invest Rs. 32,000 and Rs. 48,000 for the same period. If the total profit is Rs. 35,000, what is A's share?

- A. Rs. 14,000 B. Rs. 11,200
C. Rs. 17,500 D. Rs. 18,666

Solution

$$A : B = 32000 : 48000 = 2 : 3$$

$$\text{Total parts} = 5$$

$$\begin{aligned} \text{A's share} &= \text{Rs. } 35,000 \times \frac{2}{5} \\ &= \text{Rs. } 14,000 \end{aligned}$$

Final Answer

Rs. 14,000

MCQ 9

A and B invest Rs. 25,000 and Rs. 40,000 for the same period. If the total profit is Rs. 39,000, what is A's share?

- A. Rs. 12,000 B. Rs. 15,000
C. Rs. 18,750 D. Rs. 20,000

Solution

$$A : B = 25000 : 40000 = 5 : 8$$

$$\text{Total parts} = 13$$

$$\begin{aligned} \text{A's share} &= \text{Rs. } 39,000 \times \frac{5}{13} \\ &= \text{Rs. } 15,000 \end{aligned}$$

Final Answer

Rs. 15,000

MCQ 10

A and B invest Rs. 36,000 and Rs. 54,000 for the same period. If the total profit is Rs. 45,000, what is A's share?

- A. Rs. 14,400 B. Rs. 22,500
C. Rs. 18,000 D. Rs. 24,000

Solution

$$A : B = 36000 : 54000 = 2 : 3$$

$$\text{Total parts} = 5$$

$$\begin{aligned} \text{A's share} &= \text{Rs. } 45,000 \times \frac{2}{5} \\ &= \text{Rs. } 18,000 \end{aligned}$$

Final Answer

Rs. 18,000

MCQ 11

A and B invest Rs. 42,000 and Rs. 63,000 for the same period. If the total profit is Rs. 56,000, what is A's share?

- A. Rs. 17,920 B. Rs. 28,000
C. Rs. 29,866 D. Rs. 22,400

Solution

$$A : B = 42000 : 63000 = 2 : 3$$

$$\text{Total parts} = 5$$

$$\begin{aligned} \text{A's share} &= \text{Rs. } 56,000 \times \frac{2}{5} \\ &= \text{Rs. } 22,400 \end{aligned}$$

Final Answer

Rs. 22,400

MCQ 12

A and B invest Rs. 30,000 and Rs. 50,000 for the same period. If the total profit is Rs. 32,000, what is A's share?

- A. Rs. 12,000 B. Rs. 9,600
C. Rs. 15,000 D. Rs. 16,000

Solution

$$A : B = 30000 : 50000 = 3 : 5$$

$$\text{Total parts} = 8$$

$$\begin{aligned} \text{A's share} &= \text{Rs. } 32,000 \times \frac{3}{8} \\ &= \text{Rs. } 12,000 \end{aligned}$$

Final Answer

Rs. 12,000

MCQ 13

A and B invest Rs. 55,000 and Rs. 77,000 for the same period. If the total profit is Rs. 48,000, what is A's share?

- A. Rs. 16,000 B. Rs. 20,000
C. Rs. 25,000 D. Rs. 26,666

Solution

$$A : B = 55000 : 77000 = 5 : 7$$

$$\text{Total parts} = 12$$

$$\begin{aligned} \text{A's share} &= \text{Rs. } 48,000 \times \frac{5}{12} \\ &= \text{Rs. } 20,000 \end{aligned}$$

Final Answer

Rs. 20,000

MCQ 14

A and B invest Rs. 48,000 and Rs. 72,000 for the same period. If the total profit is Rs. 60,000, what is A's share?

- A. Rs. 19,200 B. Rs. 30,000
C. Rs. 24,000 D. Rs. 32,000

Solution

$$A : B = 48000 : 72000 = 2 : 3$$

$$\text{Total parts} = 5$$

$$\begin{aligned} \text{A's share} &= \text{Rs. } 60,000 \times \frac{2}{5} \\ &= \text{Rs. } 24,000 \end{aligned}$$

Final Answer

Rs. 24,000

MCQ 15

A and B invest Rs. 60,000 and Rs. 90,000 for the same period. If the total profit is Rs. 75,000, what is A's share?

- A. Rs. 24,000 B. Rs. 37,500
C. Rs. 40,000 D. Rs. 30,000

Solution

$$A : B = 60000 : 90000 = 2 : 3$$

$$\text{Total parts} = 5$$

$$\begin{aligned} \text{A's share} &= \text{Rs. } 75,000 \times \frac{2}{5} \\ &= \text{Rs. } 30,000 \end{aligned}$$

Final Answer

Rs. 30,000

MCQ 16

A and B invest Rs. 30,000 and Rs. 45,000 for one year. In what ratio should they share the profit?

- A. 2:3 B. 3:2
C. 3:3 D. 2:4

Solution

Profit ratio = Capital ratio

$$\begin{aligned} A : B &= 30000 : 45000 \\ &= 2 : 3 \end{aligned}$$

Final Answer

2:3

MCQ 17

A and B invest Rs. 24,000 and Rs. 36,000 for one year. In what ratio should they share the profit?

- A. 3:2 B. 2:3
C. 3:3 D. 2:4

Solution

Profit ratio = Capital ratio

$$\begin{aligned} A : B &= 24000 : 36000 \\ &= 2 : 3 \end{aligned}$$

Final Answer

2:3

MCQ 18

A and B invest Rs. 28,000 and Rs. 42,000 for one year. In what ratio should they share the profit?

- A. 3:2 B. 3:3
C. 2:3 D. 2:4

Solution

Profit ratio = Capital ratio

$$A : B = 28000 : 42000$$

$$= 2 : 3$$

Final Answer**2:3****MCQ 19**

A and B invest Rs. 32,000 and Rs. 56,000 for one year. In what ratio should they share the profit?

- A. 7:4 B. 5:7
C. 4:8 D. 4:7

Solution

Profit ratio = Capital ratio

$$A : B = 32000 : 56000$$

$$= 4 : 7$$

Final Answer**4:7****MCQ 20**

A and B invest Rs. 35,000 and Rs. 50,000 for one year. In what ratio should they share the profit?

- A. 7:10 B. 10:7
C. 8:10 D. 7:11

Solution

Profit ratio = Capital ratio

$$A : B = 35000 : 50000$$

$$= 7 : 10$$

Final Answer**7:10****MCQ 21**

A and B invest Rs. 40,000 and Rs. 65,000 for one year. In what ratio should they share the profit?

- A. 13:8 B. 8:13
C. 9:13 D. 8:14

Solution

Profit ratio = Capital ratio

$$A : B = 40000 : 65000$$

$$= 8 : 13$$

Final Answer**8:13****MCQ 22**

A and B invest Rs. 45,000 and Rs. 60,000 for one year. In what ratio should they share the profit?

- A. 4:3 B. 4:4
C. 3:4 D. 3:5

Solution

Profit ratio = Capital ratio

$$A : B = 45000 : 60000$$

$$= 3 : 4$$

Final Answer**3:4****MCQ 23**

A and B invest Rs. 50,000 and Rs. 75,000 for one year. In what ratio should they share the profit?

- A. 3:2 B. 3:3
C. 2:4 D. 2:3

Solution

Profit ratio = Capital ratio

$$A : B = 50000 : 75000$$

$$= 2 : 3$$

Final Answer**2:3**

MCQ 24

A and B invest Rs. 54,000 and Rs. 72,000 for one year. In what ratio should they share the profit?

- A. 3:4 B. 4:3
C. 4:4 D. 3:5

Solution

Profit ratio = Capital ratio

$$A : B = 54000 : 72000$$

$$= 3 : 4$$

Final Answer**3:4****MCQ 25**

A and B invest Rs. 60,000 and Rs. 84,000 for one year. In what ratio should they share the profit?

- A. 7:5 B. 5:7
C. 6:7 D. 5:8

Solution

Profit ratio = Capital ratio

$$A : B = 60000 : 84000$$

$$= 5 : 7$$

Final Answer**5:7****MCQ 26**

A and B invest Rs. 25,000 and Rs. 40,000 for one year. In what ratio should they share the profit?

- A. 8:5 B. 6:8
C. 5:8 D. 5:9

Solution

Profit ratio = Capital ratio

$$A : B = 25000 : 40000$$

$$= 5 : 8$$

Final Answer**5:8****MCQ 27**

A and B invest Rs. 33,000 and Rs. 55,000 for one year. In what ratio should they share the profit?

- A. 5:3 B. 4:5
C. 3:6 D. 3:5

Solution

Profit ratio = Capital ratio

$$A : B = 33000 : 55000$$

$$= 3 : 5$$

Final Answer**3:5****MCQ 28**

A and B invest Rs. 48,000 and Rs. 80,000 for one year. In what ratio should they share the profit?

- A. 3:5 B. 5:3
C. 4:5 D. 3:6

Solution

Profit ratio = Capital ratio

$$A : B = 48000 : 80000$$

$$= 3 : 5$$

Final Answer**3:5****Unequal Time, Joining Later & Leaving Early****MCQ 29**

A invests Rs. 40,000 for 12 months and B invests Rs. 30,000 for 8 months. If the profit is Rs. 42,000, find B's share.

- A. Rs. 11,200 B. Rs. 14,000
C. Rs. 17,500 D. Rs. 18,666

Solution

$$A : B = (40000 \times 12) : (30000 \times 8)$$

$$= 480000 : 240000 = 2 : 1$$

$$B's \text{ share} = Rs. 42,000 \times \frac{1}{3}$$

$$= Rs. 14,000$$

Final Answer**Rs. 14,000**

MCQ 30

A invests Rs. 50,000 for 12 months and B invests Rs. 40,000 for 9 months. If the profit is Rs. 66,000, find B's share.

- A. Rs. 19,800 B. Rs. 30,937
C. Rs. 24,750 D. Rs. 33,000

Solution

$$\begin{aligned} A : B &= (50000 \times 12) : (40000 \times 9) \\ &= 600000 : 360000 = 5 : 3 \\ B's \text{ share} &= \text{Rs. } 66,000 \times \frac{3}{8} \\ &= \text{Rs. } 24,750 \end{aligned}$$

Final Answer

Rs. 24,750

MCQ 31

A invests Rs. 60,000 for 12 months and B invests Rs. 45,000 for 8 months. If the profit is Rs. 69,000, find B's share.

- A. Rs. 18,400 B. Rs. 28,750
C. Rs. 30,666 D. Rs. 23,000

Solution

$$\begin{aligned} A : B &= (60000 \times 12) : (45000 \times 8) \\ &= 720000 : 360000 = 2 : 1 \\ B's \text{ share} &= \text{Rs. } 69,000 \times \frac{1}{3} \\ &= \text{Rs. } 23,000 \end{aligned}$$

Final Answer

Rs. 23,000

MCQ 32

A invests Rs. 30,000 for 12 months and B invests Rs. 50,000 for 6 months. If the profit is Rs. 44,000, find B's share.

- A. Rs. 20,000 B. Rs. 16,000
C. Rs. 25,000 D. Rs. 26,666

Solution

$$\begin{aligned} A : B &= (30000 \times 12) : (50000 \times 6) \\ &= 360000 : 300000 = 6 : 5 \\ B's \text{ share} &= \text{Rs. } 44,000 \times \frac{5}{11} \\ &= \text{Rs. } 20,000 \end{aligned}$$

Final Answer

Rs. 20,000

MCQ 33

A invests Rs. 48,000 for 12 months and B invests Rs. 32,000 for 9 months. If the profit is Rs. 9,000, find B's share.

- A. Rs. 2,000 B. Rs. 3,000
C. Rs. 4,000 D. Rs. 4,000

Solution

$$\begin{aligned} A : B &= (48000 \times 12) : (32000 \times 9) \\ &= 576000 : 288000 = 2 : 1 \\ B's \text{ share} &= \text{Rs. } 9,000 \times \frac{1}{3} \\ &= \text{Rs. } 3,000 \end{aligned}$$

Final Answer

Rs. 3,000

MCQ 34

A invests Rs. 45,000 for 10 months and B invests Rs. 60,000 for 6 months. If the profit is Rs. 27,000, find B's share.

- A. Rs. 9,600 B. Rs. 15,000
C. Rs. 12,000 D. Rs. 16,000

Solution

$$\begin{aligned} A : B &= (45000 \times 10) : (60000 \times 6) \\ &= 450000 : 360000 = 5 : 4 \\ B's \text{ share} &= \text{Rs. } 27,000 \times \frac{4}{9} \\ &= \text{Rs. } 12,000 \end{aligned}$$

Final Answer

Rs. 12,000

MCQ 35

A invests Rs. 36,000 for 12 months and B invests Rs. 54,000 for 8 months. If the profit is Rs. 60,000, find B's share.

- A. Rs. 24,000 B. Rs. 37,500
C. Rs. 40,000 D. Rs. 30,000

Solution

$$\begin{aligned} A : B &= (36000 \times 12) : (54000 \times 8) \\ &= 432000 : 432000 = 1 : 1 \\ B's \text{ share} &= \text{Rs. } 60,000 \times \frac{1}{2} \\ &= \text{Rs. } 30,000 \end{aligned}$$

Final Answer

Rs. 30,000

MCQ 36

A invests Rs. 72,000 for 12 months and B invests Rs. 48,000 for 9 months. If the profit is Rs. 78,000, find B's share.

- A. Rs. 26,000 B. Rs. 20,800
C. Rs. 32,500 D. Rs. 34,666

Solution

$$\begin{aligned} A : B &= (72000 \times 12) : (48000 \times 9) \\ &= 864000 : 432000 = 2 : 1 \\ B's \text{ share} &= \text{Rs. } 78,000 \times \frac{1}{3} \\ &= \text{Rs. } 26,000 \end{aligned}$$

Final Answer

Rs. 26,000

MCQ 37

A invests Rs. 50,000 for 8 months and B invests Rs. 30,000 for 12 months. If the profit is Rs. 57,000, find B's share.

- A. Rs. 21,600 B. Rs. 27,000
C. Rs. 33,750 D. Rs. 36,000

Solution

$$\begin{aligned} A : B &= (50000 \times 8) : (30000 \times 12) \\ &= 400000 : 360000 = 10 : 9 \\ B's \text{ share} &= \text{Rs. } 57,000 \times \frac{9}{19} \\ &= \text{Rs. } 27,000 \end{aligned}$$

Final Answer

Rs. 27,000

MCQ 38

A invests Rs. 42,000 for 12 months and B invests Rs. 63,000 for 6 months. If the profit is Rs. 21,000, find B's share.

- A. Rs. 7,200 B. Rs. 11,250
C. Rs. 9,000 D. Rs. 12,000

Solution

$$\begin{aligned} A : B &= (42000 \times 12) : (63000 \times 6) \\ &= 504000 : 378000 = 4 : 3 \\ B's \text{ share} &= \text{Rs. } 21,000 \times \frac{3}{7} \\ &= \text{Rs. } 9,000 \end{aligned}$$

Final Answer

Rs. 9,000

MCQ 39

A invests Rs. 64,000 for 9 months and B invests Rs. 48,000 for 12 months. If the profit is Rs. 69,000, find B's share.

- A. Rs. 27,600 B. Rs. 43,125
C. Rs. 46,000 D. Rs. 34,500

Solution

$$\begin{aligned} A : B &= (64000 \times 9) : (48000 \times 12) \\ &= 576000 : 576000 = 1 : 1 \\ B's \text{ share} &= \text{Rs. } 69,000 \times \frac{1}{2} \\ &= \text{Rs. } 34,500 \end{aligned}$$

Final Answer

Rs. 34,500

MCQ 40

A invests Rs. 75,000 for 12 months and B invests Rs. 50,000 for 6 months. If the profit is Rs. 72,000, find B's share.

- A. Rs. 18,000 B. Rs. 14,400
C. Rs. 22,500 D. Rs. 24,000

Solution

$$\begin{aligned} A : B &= (75000 \times 12) : (50000 \times 6) \\ &= 900000 : 300000 = 3 : 1 \\ B's \text{ share} &= \text{Rs. } 72,000 \times \frac{1}{4} \\ &= \text{Rs. } 18,000 \end{aligned}$$

Final Answer

Rs. 18,000

MCQ 41

A starts a business with Rs. 60,000. B joins with Rs. 40,000. At year-end the profit ratio A:B is 9:4. After how many months from the start did B join?

- A. 2 months B. 4 months
C. 6 months D. 8 months

Solution

$$\begin{aligned} (60000 \times 12) : (40000 \times m) &= 9 : 4 \\ \frac{720000}{40000m} &= \frac{9}{4} \\ 2880000 &= 360000m \\ m &= 8 \text{ months invested} \end{aligned}$$

Joined after = 12 - 8 = 4 months

Final Answer

4 months

MCQ 42

A starts a business with Rs. 80,000. B joins with Rs. 60,000. At year-end the profit ratio A:B is 2:1. After how many months from the start did B join?

- A. 2 months B. 6 months
C. 4 months D. 8 months

Solution

$$(80000 \times 12) : (60000 \times m) = 2 : 1$$

$$\frac{960000}{60000m} = \frac{2}{1}$$

$$960000 = 120000m$$

$$m = 8 \text{ months invested}$$

$$\text{Joined after} = 12 - 8 = 4 \text{ months}$$

Final Answer

4 months

MCQ 43

A starts a business with Rs. 50,000. B joins with Rs. 75,000. At year-end the profit ratio A:B is 4:3. After how many months from the start did B join?

- A. 4 months B. 8 months
C. 10 months D. 6 months

Solution

$$(50000 \times 12) : (75000 \times m) = 4 : 3$$

$$\frac{600000}{75000m} = \frac{4}{3}$$

$$1800000 = 300000m$$

$$m = 6 \text{ months invested}$$

$$\text{Joined after} = 12 - 6 = 6 \text{ months}$$

Final Answer

6 months

MCQ 44

A starts a business with Rs. 90,000. B joins with Rs. 60,000. At year-end the profit ratio A:B is 3:1. After how many months from the start did B join?

- A. 6 months B. 4 months
C. 8 months D. 10 months

Solution

$$(90000 \times 12) : (60000 \times m) = 3 : 1$$

$$\frac{1080000}{60000m} = \frac{3}{1}$$

$$1080000 = 180000m$$

$$m = 6 \text{ months invested}$$

$$\text{Joined after} = 12 - 6 = 6 \text{ months}$$

Final Answer

6 months

MCQ 45

A starts a business with Rs. 70,000. B joins with Rs. 42,000. At year-end the profit ratio A:B is 5:2. After how many months from the start did B join?

- A. 2 months B. 4 months
C. 6 months D. 8 months

Solution

$$(70000 \times 12) : (42000 \times m) = 5 : 2$$

$$\frac{840000}{42000m} = \frac{5}{2}$$

$$1680000 = 210000m$$

$$m = 8 \text{ months invested}$$

$$\text{Joined after} = 12 - 8 = 4 \text{ months}$$

Final Answer

4 months

MCQ 46

A starts a business with Rs. 40,000. B joins with Rs. 60,000. At year-end the profit ratio A:B is 4:3. After how many months from the start did B join?

- A. 4 months B. 8 months
C. 6 months D. 10 months

Solution

$$(40000 \times 12) : (60000 \times m) = 4 : 3$$

$$\frac{480000}{60000m} = \frac{4}{3}$$

$$1440000 = 240000m$$

$$m = 6 \text{ months invested}$$

$$\text{Joined after} = 12 - 6 = 6 \text{ months}$$

Final Answer

6 months

MCQ 47

A starts a business with Rs. 75,000. B joins with Rs. 50,000. At year-end the profit ratio A:B is 9:4. After how many months from the start did B join?

- A. 2 months B. 6 months
C. 8 months D. 4 months

Solution

$$(75000 \times 12) : (50000 \times m) = 9 : 4$$

$$\frac{900000}{50000m} = \frac{9}{4}$$

$$3600000 = 450000m$$

$$m = 8 \text{ months invested}$$

$$\text{Joined after} = 12 - 8 = 4 \text{ months}$$

Final Answer

4 months

MCQ 48

A starts a business with Rs. 96,000. B joins with Rs. 64,000. At year-end the profit ratio A:B is 9:4. After how many months from the start did B join?

- A. 4 months B. 2 months
C. 6 months D. 8 months

Solution

$$(96000 \times 12) : (64000 \times m) = 9 : 4$$

$$\frac{1152000}{64000m} = \frac{9}{4}$$

$$4608000 = 576000m$$

$$m = 8 \text{ months invested}$$

$$\text{Joined after} = 12 - 8 = 4 \text{ months}$$

Final Answer

4 months

MCQ 49

A starts a business with Rs. 54,000. B joins with Rs. 36,000. At year-end the profit ratio A:B is 9:4. After how many months from the start did B join?

- A. 2 months B. 4 months
C. 6 months D. 8 months

Solution

$$(54000 \times 12) : (36000 \times m) = 9 : 4$$

$$\frac{648000}{36000m} = \frac{9}{4}$$

$$2592000 = 324000m$$

$$m = 8 \text{ months invested}$$

$$\text{Joined after} = 12 - 8 = 4 \text{ months}$$

Final Answer

4 months

MCQ 50

A starts a business with Rs. 84,000. B joins with Rs. 56,000. At year-end the profit ratio A:B is 9:4. After how many months from the start did B join?

- A. 2 months B. 6 months
C. 4 months D. 8 months

Solution

$$(84000 \times 12) : (56000 \times m) = 9 : 4$$

$$\frac{1008000}{56000m} = \frac{9}{4}$$

$$4032000 = 504000m$$

$$m = 8 \text{ months invested}$$

$$\text{Joined after} = 12 - 8 = 4 \text{ months}$$

Final Answer

4 months

Three-Partner Profit Sharing**MCQ 51**

A, B and C invest Rs. 20,000, Rs. 30,000 and Rs. 50,000 for the same period. If total profit is Rs. 30,000, find C's share.

- A. Rs. 12,000 B. Rs. 18,750
C. Rs. 20,000 D. Rs. 15,000

Solution

$$A : B : C = 20000 : 30000 : 50000 = 2 : 3 : 5$$

$$\text{Total parts} = 10$$

$$C's \text{ share} = \text{Rs. } 30,000 \times \frac{5}{10}$$

$$= \text{Rs. } 15,000$$

Final Answer

Rs. 15,000

MCQ 52

A, B and C invest Rs. 30,000, Rs. 45,000 and Rs. 75,000 for the same period. If total profit is Rs. 50,000, find C's share.

- A. Rs. 25,000 B. Rs. 20,000
C. Rs. 31,250 D. Rs. 33,333

Solution

$$A : B : C = 30000 : 45000 : 75000 = 2 : 3 : 5$$

$$\text{Total parts} = 10$$

$$C's \text{ share} = \text{Rs. } 50,000 \times \frac{5}{10}$$

$$= \text{Rs. } 25,000$$

Final Answer

Rs. 25,000

MCQ 53

A, B and C invest Rs. 24,000, Rs. 36,000 and Rs. 60,000 for the same period. If total profit is Rs. 40,000, find C's share.

- A. Rs. 16,000 B. Rs. 20,000
C. Rs. 25,000 D. Rs. 26,666

Solution

$$A : B : C = 24000 : 36000 : 60000 = 2 : 3 : 5$$

$$\text{Total parts} = 10$$

$$C's \text{ share} = \text{Rs. } 40,000 \times \frac{5}{10}$$

$$= \text{Rs. } 20,000$$

Final Answer

Rs. 20,000

MCQ 54

A, B and C invest Rs. 40,000, Rs. 50,000 and Rs. 70,000 for the same period. If total profit is Rs. 64,000, find C's share.

- A. Rs. 22,400 B. Rs. 35,000
C. Rs. 28,000 D. Rs. 37,333

Solution

$$A : B : C = 40000 : 50000 : 70000 = 4 : 5 : 7$$

$$\text{Total parts} = 16$$

$$C's \text{ share} = \text{Rs. } 64,000 \times \frac{7}{16}$$

$$= \text{Rs. } 28,000$$

Final Answer

Rs. 28,000

MCQ 55

A, B and C invest Rs. 35,000, Rs. 49,000 and Rs. 56,000 for the same period. If total profit is Rs. 70,000, find C's share.

- A. Rs. 22,400 B. Rs. 35,000
C. Rs. 37,333 D. Rs. 28,000

Solution

$$A : B : C = 35000 : 49000 : 56000 = 5 : 7 : 8$$

$$\text{Total parts} = 20$$

$$\begin{aligned} \text{C's share} &= \text{Rs. } 70,000 \times \frac{8}{20} \\ &= \text{Rs. } 28,000 \end{aligned}$$

Final Answer

Rs. 28,000

MCQ 56

A, B and C invest Rs. 48,000, Rs. 72,000 and Rs. 96,000 for the same period. If total profit is Rs. 90,000, find C's share.

- A. Rs. 40,000 B. Rs. 32,000
C. Rs. 50,000 D. Rs. 53,333

Solution

$$A : B : C = 48000 : 72000 : 96000 = 2 : 3 : 4$$

$$\text{Total parts} = 9$$

$$\begin{aligned} \text{C's share} &= \text{Rs. } 90,000 \times \frac{4}{9} \\ &= \text{Rs. } 40,000 \end{aligned}$$

Final Answer

Rs. 40,000

MCQ 57

A, B and C invest Rs. 30,000, Rs. 50,000 and Rs. 70,000 for the same period. If total profit is Rs. 60,000, find C's share.

- A. Rs. 22,400 B. Rs. 28,000
C. Rs. 35,000 D. Rs. 37,333

Solution

$$A : B : C = 30000 : 50000 : 70000 = 3 : 5 : 7$$

$$\text{Total parts} = 15$$

$$\begin{aligned} \text{C's share} &= \text{Rs. } 60,000 \times \frac{7}{15} \\ &= \text{Rs. } 28,000 \end{aligned}$$

Final Answer

Rs. 28,000

MCQ 58

A, B and C invest Rs. 42,000, Rs. 63,000 and Rs. 84,000 for the same period. If total profit is Rs. 72,000, find C's share.

- A. Rs. 25,600 B. Rs. 40,000
C. Rs. 32,000 D. Rs. 42,666

Solution

$$A : B : C = 42000 : 63000 : 84000 = 2 : 3 : 4$$

$$\text{Total parts} = 9$$

$$\begin{aligned} \text{C's share} &= \text{Rs. } 72,000 \times \frac{4}{9} \\ &= \text{Rs. } 32,000 \end{aligned}$$

Final Answer

Rs. 32,000

MCQ 59

A, B and C invest Rs. 25,000, Rs. 40,000 and Rs. 55,000 for the same period. If total profit is Rs. 48,000, find C's share.

- A. Rs. 17,600 B. Rs. 27,500
C. Rs. 29,333 D. Rs. 22,000

Solution

$$A : B : C = 25000 : 40000 : 55000 = 5 : 8 : 11$$

$$\text{Total parts} = 24$$

$$\begin{aligned} \text{C's share} &= \text{Rs. } 48,000 \times \frac{11}{24} \\ &= \text{Rs. } 22,000 \end{aligned}$$

Final Answer

Rs. 22,000

MCQ 60

A, B and C invest Rs. 36,000, Rs. 54,000 and Rs. 90,000 for the same period. If total profit is Rs. 75,000, find C's share.

- A. Rs. 37,500 B. Rs. 30,000
C. Rs. 46,875 D. Rs. 50,000

Solution

$$A : B : C = 36000 : 54000 : 90000 = 2 : 3 : 5$$

$$\text{Total parts} = 10$$

$$\begin{aligned} \text{C's share} &= \text{Rs. } 75,000 \times \frac{5}{10} \\ &= \text{Rs. } 37,500 \end{aligned}$$

Final Answer

Rs. 37,500

MCQ 61

A, B and C invest Rs. 50,000, Rs. 70,000 and Rs. 80,000 for the same period. If total profit is Rs. 80,000, find C's share.

- A. Rs. 25,600 B. Rs. 32,000
C. Rs. 40,000 D. Rs. 42,666

Solution

$$A : B : C = 50000 : 70000 : 80000 = 5 : 7 : 8$$

$$\text{Total parts} = 20$$

$$\begin{aligned} \text{C's share} &= \text{Rs. } 80,000 \times \frac{8}{20} \\ &= \text{Rs. } 32,000 \end{aligned}$$

Final Answer

Rs. 32,000

MCQ 62

A, B and C invest Rs. 60,000, Rs. 90,000 and Rs. 120,000 for the same period. If total profit is Rs. 108,000, find C's share.

- A. Rs. 38,400 B. Rs. 60,000
C. Rs. 48,000 D. Rs. 64,000

Solution

$$A : B : C = 60000 : 90000 : 120000 = 2 : 3 : 4$$

$$\text{Total parts} = 9$$

$$\begin{aligned} \text{C's share} &= \text{Rs. } 108,000 \times \frac{4}{9} \\ &= \text{Rs. } 48,000 \end{aligned}$$

Final Answer

Rs. 48,000

MCQ 63

A, B and C invest Rs. 30,000 for 12 months, Rs. 40,000 for 9 months and Rs. 50,000 for 6 months. If profit is Rs. 51,000, find B's share.

- A. Rs. 14,400 B. Rs. 22,500
C. Rs. 24,000 D. Rs. 18,000

Solution

$$A : B : C = (30000 \times 12) : (40000 \times 9) : (50000 \times 6)$$

$$= 360000 : 360000 : 300000 = 6 : 6 : 5$$

$$\text{B's share} = \text{Rs. } 51,000 \times \frac{6}{17} = \text{Rs. } 18,000$$

Final Answer

Rs. 18,000

MCQ 64

A, B and C invest Rs. 40,000 for 12 months, Rs. 30,000 for 8 months and Rs. 60,000 for 6 months. If profit is Rs. 27,000, find B's share.

- A. Rs. 6,000 B. Rs. 4,800
C. Rs. 7,500 D. Rs. 8,000

Solution

$$A : B : C = (40000 \times 12) : (30000 \times 8) : (60000 \times 6)$$

$$= 480000 : 240000 : 360000 = 4 : 2 : 3$$

$$\text{B's share} = \text{Rs. } 27,000 \times \frac{2}{9} = \text{Rs. } 6,000$$

Final Answer

Rs. 6,000

MCQ 65

A, B and C invest Rs. 50,000 for 10 months, Rs. 60,000 for 8 months and Rs. 40,000 for 12 months. If profit is Rs. 219,000, find B's share.

- A. Rs. 57,600 B. Rs. 72,000
C. Rs. 90,000 D. Rs. 96,000

Solution

$$A : B : C = (50000 \times 10) : (60000 \times 8) : (40000 \times 12)$$

$$= 500000 : 480000 : 480000 = 25 : 24 : 24$$

$$\text{B's share} = \text{Rs. } 219,000 \times \frac{24}{73} = \text{Rs. } 72,000$$

Final Answer

Rs. 72,000

MCQ 66

A, B and C invest Rs. 24,000 for 12 months, Rs. 36,000 for 10 months and Rs. 48,000 for 8 months. If profit is Rs. 129,000, find B's share.

- A. Rs. 36,000 B. Rs. 56,250
C. Rs. 45,000 D. Rs. 60,000

Solution

$$A : B : C = (24000 \times 12) : (36000 \times 10) : (48000 \times 8)$$

$$= 288000 : 360000 : 384000 = 12 : 15 : 16$$

$$\text{B's share} = \text{Rs. } 129,000 \times \frac{15}{43} = \text{Rs. } 45,000$$

Final Answer

Rs. 45,000

MCQ 67

A, B and C invest Rs. 60,000 for 12 months, Rs. 50,000 for 9 months and Rs. 40,000 for 6 months. If profit is Rs. 141,000, find B's share.

- A. Rs. 36,000 B. Rs. 56,250
C. Rs. 60,000 D. Rs. 45,000

Solution

$$A : B : C = (60000 \times 12) : (50000 \times 9) : (40000 \times 6)$$

$$= 720000 : 450000 : 240000 = 24 : 15 : 8$$

$$B's \text{ share} = Rs. 141,000 \times \frac{15}{47} = Rs. 45,000$$

Final Answer

Rs. 45,000

MCQ 68

A, B and C invest Rs. 45,000 for 12 months, Rs. 60,000 for 6 months and Rs. 30,000 for 9 months. If profit is Rs. 39,000, find B's share.

- A. Rs. 12,000 B. Rs. 9,600
C. Rs. 15,000 D. Rs. 16,000

Solution

$$A : B : C = (45000 \times 12) : (60000 \times 6) : (30000 \times 9)$$

$$= 540000 : 360000 : 270000 = 6 : 4 : 3$$

$$B's \text{ share} = Rs. 39,000 \times \frac{4}{13} = Rs. 12,000$$

Final Answer

Rs. 12,000

MCQ 69

A, B and C invest Rs. 70,000 for 12 months, Rs. 35,000 for 8 months and Rs. 42,000 for 10 months. If profit is Rs. 66,000, find B's share.

- A. Rs. 9,600 B. Rs. 12,000
C. Rs. 15,000 D. Rs. 16,000

Solution

$$A : B : C = (70000 \times 12) : (35000 \times 8) : (42000 \times 10)$$

$$= 840000 : 280000 : 420000 = 6 : 2 : 3$$

$$B's \text{ share} = Rs. 66,000 \times \frac{2}{11} = Rs. 12,000$$

Final Answer

Rs. 12,000

MCQ 70

A, B and C invest Rs. 32,000 for 12 months, Rs. 48,000 for 9 months and Rs. 64,000 for 6 months. If profit is Rs. 60,000, find B's share.

- A. Rs. 17,280 B. Rs. 27,000
C. Rs. 21,600 D. Rs. 28,800

Solution

$$A : B : C = (32000 \times 12) : (48000 \times 9) : (64000 \times 6)$$

$$= 384000 : 432000 : 384000 = 8 : 9 : 8$$

$$B's \text{ share} = Rs. 60,000 \times \frac{9}{25} = Rs. 21,600$$

Final Answer

Rs. 21,600

MCQ 71

A, B and C invest Rs. 54,000 for 12 months, Rs. 36,000 for 6 months and Rs. 72,000 for 9 months. If profit is Rs. 21,000, find B's share.

- A. Rs. 2,400 B. Rs. 3,750
C. Rs. 4,000 D. Rs. 3,000

Solution

$$A : B : C = (54000 \times 12) : (36000 \times 6) : (72000 \times 9)$$

$$= 648000 : 216000 : 648000 = 3 : 1 : 3$$

$$B's \text{ share} = Rs. 21,000 \times \frac{1}{7} = Rs. 3,000$$

Final Answer

Rs. 3,000

MCQ 72

A, B and C invest Rs. 80,000 for 12 months, Rs. 60,000 for 8 months and Rs. 40,000 for 6 months. If profit is Rs. 84,000, find B's share.

- A. Rs. 24,000 B. Rs. 19,200
C. Rs. 30,000 D. Rs. 32,000

Solution

$$A : B : C = (80000 \times 12) : (60000 \times 8) : (40000 \times 6)$$

$$= 960000 : 480000 : 240000 = 4 : 2 : 1$$

$$B's \text{ share} = Rs. 84,000 \times \frac{2}{7} = Rs. 24,000$$

Final Answer

Rs. 24,000

Changing Capital During the Year**MCQ 73**

A invests Rs. 40,000 for 6 months and then Rs. 60,000 for 6 months. B keeps Rs. 50,000 invested for 12 months. If profit is Rs. 66,000, find A's share.

- A. Rs. 26,400 B. Rs. 33,000
C. Rs. 41,250 D. Rs. 44,000

Solution

$$A \text{ capital-months} = 40000 \times 6 + 60000 \times 6 = 600000$$

$$B \text{ capital-months} = 50000 \times 12 = 600000$$

$$A : B = 600000 : 600000 = 1 : 1$$

$$A's \text{ share} = Rs. 66,000 \times \frac{1}{2} = Rs. 33,000$$

Final Answer

Rs. 33,000

MCQ 74

A invests Rs. 50,000 for 4 months and then Rs. 80,000 for 8 months. B keeps Rs. 60,000 invested for 12 months. If profit is Rs. 78,000, find A's share.

- A. Rs. 33,600 B. Rs. 52,500
C. Rs. 42,000 D. Rs. 56,000

Solution

$$A \text{ capital-months} = 50000 \times 4 + 80000 \times 8 = 840000$$

$$B \text{ capital-months} = 60000 \times 12 = 720000$$

$$A : B = 840000 : 720000 = 7 : 6$$

$$A's \text{ share} = Rs. 78,000 \times \frac{7}{13} = Rs. 42,000$$

Final Answer

Rs. 42,000

MCQ 75

A invests Rs. 30,000 for 8 months and then Rs. 45,000 for 4 months. B keeps Rs. 60,000 invested for 12 months. If profit is Rs. 57,000, find A's share.

- A. Rs. 16,800 B. Rs. 26,250
C. Rs. 28,000 D. Rs. 21,000

Solution

$$A \text{ capital-months} = 30000 \times 8 + 45000 \times 4 = 420000$$

$$B \text{ capital-months} = 60000 \times 12 = 720000$$

$$A : B = 420000 : 720000 = 7 : 12$$

$$A's \text{ share} = Rs. 57,000 \times \frac{7}{19} = Rs. 21,000$$

Final Answer

Rs. 21,000

MCQ 76

A invests Rs. 70,000 for 6 months and then Rs. 50,000 for 6 months. B keeps Rs. 60,000 invested for 12 months. If profit is Rs. 72,000, find A's share.

- A. Rs. 36,000 B. Rs. 28,800
C. Rs. 45,000 D. Rs. 48,000

Solution

$$A \text{ capital-months} = 70000 \times 6 + 50000 \times 6 = 720000$$

$$B \text{ capital-months} = 60000 \times 12 = 720000$$

$$A : B = 720000 : 720000 = 1 : 1$$

$$A's \text{ share} = Rs. 72,000 \times \frac{1}{2} = Rs. 36,000$$

Final Answer

Rs. 36,000

MCQ 77

A invests Rs. 45,000 for 3 months and then Rs. 75,000 for 9 months. B keeps Rs. 60,000 invested for 12 months. If profit is Rs. 51,000, find A's share.

- A. Rs. 21,600 B. Rs. 27,000
C. Rs. 33,750 D. Rs. 36,000

Solution

$$A \text{ capital-months} = 45000 \times 3 + 75000 \times 9 = 810000$$

$$B \text{ capital-months} = 60000 \times 12 = 720000$$

$$A : B = 810000 : 720000 = 9 : 8$$

$$A's \text{ share} = \text{Rs. } 51,000 \times \frac{9}{17} = \text{Rs. } 27,000$$

Final Answer

Rs. 27,000

MCQ 78

A invests Rs. 60,000 for 9 months and then Rs. 40,000 for 3 months. B keeps Rs. 50,000 invested for 12 months. If profit is Rs. 63,000, find A's share.

- A. Rs. 26,400 B. Rs. 41,250
C. Rs. 33,000 D. Rs. 44,000

Solution

$$A \text{ capital-months} = 60000 \times 9 + 40000 \times 3 = 660000$$

$$B \text{ capital-months} = 50000 \times 12 = 600000$$

$$A : B = 660000 : 600000 = 11 : 10$$

$$A's \text{ share} = \text{Rs. } 63,000 \times \frac{11}{21} = \text{Rs. } 33,000$$

Final Answer

Rs. 33,000

MCQ 79

A invests Rs. 80,000 for 6 months and then Rs. 100,000 for 6 months. B keeps Rs. 90,000 invested for 12 months. If profit is Rs. 90,000, find A's share.

- A. Rs. 36,000 B. Rs. 56,250
C. Rs. 60,000 D. Rs. 45,000

Solution

$$A \text{ capital-months} = 80000 \times 6 + 100000 \times 6 = 1080000$$

$$B \text{ capital-months} = 90000 \times 12 = 1080000$$

$$A : B = 1080000 : 1080000 = 1 : 1$$

$$A's \text{ share} = \text{Rs. } 90,000 \times \frac{1}{2} = \text{Rs. } 45,000$$

Final Answer

Rs. 45,000

MCQ 80

A invests Rs. 36,000 for 4 months and then Rs. 54,000 for 8 months. B keeps Rs. 48,000 invested for 12 months. If profit is Rs. 66,000, find A's share.

- A. Rs. 33,000 B. Rs. 26,400
C. Rs. 41,250 D. Rs. 44,000

Solution

$$A \text{ capital-months} = 36000 \times 4 + 54000 \times 8 = 576000$$

$$B \text{ capital-months} = 48000 \times 12 = 576000$$

$$A : B = 576000 : 576000 = 1 : 1$$

$$A's \text{ share} = \text{Rs. } 66,000 \times \frac{1}{2} = \text{Rs. } 33,000$$

Final Answer

Rs. 33,000

MCQ 81

A invests Rs. 50,000 for 6 months and then Rs. 70,000 for 6 months. B keeps Rs. 40,000 invested for 12 months. If profit is Rs. 60,000, find A's share.

- A. Rs. 28,800 B. Rs. 36,000
C. Rs. 45,000 D. Rs. 48,000

Solution

$$A \text{ capital-months} = 50000 \times 6 + 70000 \times 6 = 720000$$

$$B \text{ capital-months} = 40000 \times 12 = 480000$$

$$A : B = 720000 : 480000 = 3 : 2$$

$$A's \text{ share} = Rs. 60,000 \times \frac{3}{5} = Rs. 36,000$$

Final Answer

Rs. 36,000

MCQ 82

A invests Rs. 64,000 for 3 months and then Rs. 48,000 for 9 months. B keeps Rs. 56,000 invested for 12 months. If profit is Rs. 81,000, find A's share.

- A. Rs. 31,200 B. Rs. 48,750
C. Rs. 39,000 D. Rs. 52,000

Solution

$$A \text{ capital-months} = 64000 \times 3 + 48000 \times 9 = 624000$$

$$B \text{ capital-months} = 56000 \times 12 = 672000$$

$$A : B = 624000 : 672000 = 13 : 14$$

$$A's \text{ share} = Rs. 81,000 \times \frac{13}{27} = Rs. 39,000$$

Final Answer

Rs. 39,000

Working Partner, Salary & Commission**MCQ 83**

A and B invest Rs. 40,000 and Rs. 60,000 for equal time. A is the working partner and receives a salary of Rs. 5,000 from total profit Rs. 50,000 before the remainder is divided by capital ratio. Find A's total receipt.

- A. Rs. 19,167 B. Rs. 27,600
C. Rs. 28,750 D. Rs. 23,000

Solution

$$\text{Profit left} = Rs. 50,000 - Rs. 5,000 = Rs. 45,000$$

$$A : B = 40000 : 60000 = 2 : 3$$

$$A's \text{ profit share} = Rs. 45,000 \times \frac{2}{5} = Rs. 18,000$$

$$A's \text{ total} = Rs. 5,000 + Rs. 18,000 = Rs. 23,000$$

Final Answer

Rs. 23,000

MCQ 84

A and B invest Rs. 50,000 and Rs. 75,000 for equal time. A is the working partner and receives a salary of Rs. 5,000 from total profit Rs. 65,000 before the remainder is divided by capital ratio. Find A's total receipt.

- A. Rs. 29,000 B. Rs. 24,167
C. Rs. 34,800 D. Rs. 36,250

Solution

$$\text{Profit left} = Rs. 65,000 - Rs. 5,000 = Rs. 60,000$$

$$A : B = 50000 : 75000 = 2 : 3$$

$$A's \text{ profit share} = Rs. 60,000 \times \frac{2}{5} = Rs. 24,000$$

$$A's \text{ total} = Rs. 5,000 + Rs. 24,000 = Rs. 29,000$$

Final Answer

Rs. 29,000

MCQ 85

A and B invest Rs. 60,000 and Rs. 90,000 for equal time. A is the working partner and receives a salary of Rs. 6,000 from total profit Rs. 84,000 before the remainder is divided by capital ratio. Find A's total receipt.

- A. Rs. 31,000 B. Rs. 37,200
C. Rs. 44,640 D. Rs. 46,500

Solution

$$\text{Profit left} = \text{Rs. } 84,000 - \text{Rs. } 6,000 = \text{Rs. } 78,000$$

$$A : B = 60000 : 90000 = 2 : 3$$

$$A's \text{ profit share} = \text{Rs. } 78,000 \times \frac{2}{5} = \text{Rs. } 31,200$$

$$A's \text{ total} = \text{Rs. } 6,000 + \text{Rs. } 31,200 = \text{Rs. } 37,200$$

Final Answer

Rs. 37,200

MCQ 86

A and B invest Rs. 45,000 and Rs. 60,000 for equal time. A is the working partner and receives a salary of Rs. 3,000 from total profit Rs. 38,000 before the remainder is divided by capital ratio. Find A's total receipt.

- A. Rs. 15,000 B. Rs. 21,600
C. Rs. 18,000 D. Rs. 22,500

Solution

$$\text{Profit left} = \text{Rs. } 38,000 - \text{Rs. } 3,000 = \text{Rs. } 35,000$$

$$A : B = 45000 : 60000 = 3 : 4$$

$$A's \text{ profit share} = \text{Rs. } 35,000 \times \frac{3}{7} = \text{Rs. } 15,000$$

$$A's \text{ total} = \text{Rs. } 3,000 + \text{Rs. } 15,000 = \text{Rs. } 18,000$$

Final Answer

Rs. 18,000

MCQ 87

A and B invest Rs. 30,000 and Rs. 50,000 for equal time. A is the working partner and receives a salary of Rs. 4,000 from total profit Rs. 44,000 before the remainder is divided by capital ratio. Find A's total receipt.

- A. Rs. 15,834 B. Rs. 22,800
C. Rs. 23,750 D. Rs. 19,000

Solution

$$\text{Profit left} = \text{Rs. } 44,000 - \text{Rs. } 4,000 = \text{Rs. } 40,000$$

$$A : B = 30000 : 50000 = 3 : 5$$

$$A's \text{ profit share} = \text{Rs. } 40,000 \times \frac{3}{8} = \text{Rs. } 15,000$$

$$A's \text{ total} = \text{Rs. } 4,000 + \text{Rs. } 15,000 = \text{Rs. } 19,000$$

Final Answer

Rs. 19,000

MCQ 88

A and B invest Rs. 70,000 and Rs. 105,000 for equal time. A is the working partner and receives a salary of Rs. 8,000 from total profit Rs. 78,000 before the remainder is divided by capital ratio. Find A's total receipt.

- A. Rs. 36,000 B. Rs. 30,000
C. Rs. 43,200 D. Rs. 45,000

Solution

$$\text{Profit left} = \text{Rs. } 78,000 - \text{Rs. } 8,000 = \text{Rs. } 70,000$$

$$A : B = 70000 : 105000 = 2 : 3$$

$$A's \text{ profit share} = \text{Rs. } 70,000 \times \frac{2}{5} = \text{Rs. } 28,000$$

$$A's \text{ total} = \text{Rs. } 8,000 + \text{Rs. } 28,000 = \text{Rs. } 36,000$$

Final Answer

Rs. 36,000

MCQ 89

A and B invest Rs. 48,000 and Rs. 72,000 for equal time. A is the working partner and receives a salary of Rs. 6,000 from total profit Rs. 66,000 before the remainder is divided by capital ratio. Find A's total receipt.

- A. Rs. 25,000 B. Rs. 30,000
C. Rs. 36,000 D. Rs. 37,500

Solution

$$\text{Profit left} = \text{Rs. } 66,000 - \text{Rs. } 6,000 = \text{Rs. } 60,000$$

$$A : B = 48000 : 72000 = 2 : 3$$

$$A's \text{ profit share} = \text{Rs. } 60,000 \times \frac{2}{5} = \text{Rs. } 24,000$$

$$A's \text{ total} = \text{Rs. } 6,000 + \text{Rs. } 24,000 = \text{Rs. } 30,000$$

Final Answer

Rs. 30,000

MCQ 90

A and B invest Rs. 55,000 and Rs. 77,000 for equal time. A is the working partner and receives a salary of Rs. 5,000 from total profit Rs. 65,000 before the remainder is divided by capital ratio. Find A's total receipt.

- A. Rs. 25,000 B. Rs. 36,000
C. Rs. 30,000 D. Rs. 37,500

Solution

$$\text{Profit left} = \text{Rs. } 65,000 - \text{Rs. } 5,000 = \text{Rs. } 60,000$$

$$A : B = 55000 : 77000 = 5 : 7$$

$$A's \text{ profit share} = \text{Rs. } 60,000 \times \frac{5}{12} = \text{Rs. } 25,000$$

$$A's \text{ total} = \text{Rs. } 5,000 + \text{Rs. } 25,000 = \text{Rs. } 30,000$$

Final Answer

Rs. 30,000

MCQ 91

A and B invest Rs. 64,000 and Rs. 96,000 for equal time. A is the working partner and receives a salary of Rs. 8,000 from total profit Rs. 88,000 before the remainder is divided by capital ratio. Find A's total receipt.

- A. Rs. 33,334 B. Rs. 48,000
C. Rs. 50,000 D. Rs. 40,000

Solution

$$\text{Profit left} = \text{Rs. } 88,000 - \text{Rs. } 8,000 = \text{Rs. } 80,000$$

$$A : B = 64000 : 96000 = 2 : 3$$

$$A's \text{ profit share} = \text{Rs. } 80,000 \times \frac{2}{5} = \text{Rs. } 32,000$$

$$A's \text{ total} = \text{Rs. } 8,000 + \text{Rs. } 32,000 = \text{Rs. } 40,000$$

Final Answer

Rs. 40,000

MCQ 92

A and B invest Rs. 40,000 and Rs. 60,000 equally in time. A receives 10% of total profit Rs. 50,000 as managing commission; the balance is shared by capital ratio. Find A's total receipt.

- A. Rs. 23,000 B. Rs. 19,715
C. Rs. 26,833 D. Rs. 27,600

Solution

$$\text{Commission} = 10\% \times \text{Rs. } 50,000 = \text{Rs. } 5,000$$

$$\text{Balance} = \text{Rs. } 50,000 - \text{Rs. } 5,000 = \text{Rs. } 45,000$$

$$A : B = 2 : 3$$

$$A's \text{ balance share} = \text{Rs. } 45,000 \times \frac{2}{5} = \text{Rs. } 18,000$$

$$A \text{ total} = \text{Rs. } 5,000 + \text{Rs. } 18,000 = \text{Rs. } 23,000$$

Final Answer

Rs. 23,000

MCQ 93

A and B invest Rs. 50,000 and Rs. 75,000 equally in time. A receives 10% of total profit Rs. 60,000 as managing commission; the balance is shared by capital ratio. Find A's total receipt.

- A. Rs. 23,658 B. Rs. 27,600
C. Rs. 32,200 D. Rs. 33,120

Solution

$$\text{Commission} = 10\% \times \text{Rs. } 60,000 = \text{Rs. } 6,000$$

$$\text{Balance} = \text{Rs. } 60,000 - \text{Rs. } 6,000 = \text{Rs. } 54,000$$

$$A : B = 2 : 3$$

$$A's \text{ balance share} = \text{Rs. } 54,000 \times \frac{2}{5} = \text{Rs. } 21,600$$

$$A \text{ total} = \text{Rs. } 6,000 + \text{Rs. } 21,600 = \text{Rs. } 27,600$$

Final Answer

Rs. 27,600

MCQ 94

A and B invest Rs. 60,000 and Rs. 90,000 equally in time. A receives 5% of total profit Rs. 80,000 as managing commission; the balance is shared by capital ratio. Find A's total receipt.

- A. Rs. 29,486 B. Rs. 40,133
C. Rs. 34,400 D. Rs. 41,280

Solution

$$\text{Commission} = 5\% \times \text{Rs. } 80,000 = \text{Rs. } 4,000$$

$$\text{Balance} = \text{Rs. } 80,000 - \text{Rs. } 4,000 = \text{Rs. } 76,000$$

$$A : B = 2 : 3$$

$$A's \text{ balance share} = \text{Rs. } 76,000 \times \frac{2}{5} = \text{Rs. } 30,400$$

$$A \text{ total} = \text{Rs. } 4,000 + \text{Rs. } 30,400 = \text{Rs. } 34,400$$

Final Answer

Rs. 34,400

MCQ 95

A and B invest Rs. 45,000 and Rs. 75,000 equally in time. A receives 10% of total profit Rs. 72,000 as managing commission; the balance is shared by capital ratio. Find A's total receipt.

- A. Rs. 27,000 B. Rs. 36,750
C. Rs. 37,800 D. Rs. 31,500

Solution

$$\text{Commission} = 10\% \times \text{Rs. } 72,000 = \text{Rs. } 7,200$$

$$\text{Balance} = \text{Rs. } 72,000 - \text{Rs. } 7,200 = \text{Rs. } 64,800$$

$$A : B = 3 : 5$$

$$A's \text{ balance share} = \text{Rs. } 64,800 \times \frac{3}{8} = \text{Rs. } 24,300$$

$$A \text{ total} = \text{Rs. } 7,200 + \text{Rs. } 24,300 = \text{Rs. } 31,500$$

Final Answer

Rs. 31,500

MCQ 96

A and B invest Rs. 56,000 and Rs. 84,000 equally in time. A receives 10% of total profit Rs. 70,000 as managing commission; the balance is shared by capital ratio. Find A's total receipt.

- A. Rs. 32,200 B. Rs. 27,600
C. Rs. 37,566 D. Rs. 38,640

Solution

$$\text{Commission} = 10\% \times \text{Rs. } 70,000 = \text{Rs. } 7,000$$

$$\text{Balance} = \text{Rs. } 70,000 - \text{Rs. } 7,000 = \text{Rs. } 63,000$$

$$A : B = 2 : 3$$

$$A's \text{ balance share} = \text{Rs. } 63,000 \times \frac{2}{5} = \text{Rs. } 25,200$$

$$A \text{ total} = \text{Rs. } 7,000 + \text{Rs. } 25,200 = \text{Rs. } 32,200$$

Final Answer

Rs. 32,200

Mixed High-Yield Partnership Problems

MCQ 97

A and B invest Rs. 30,000 and Rs. 50,000 for the same time. The business suffers a loss of Rs. 24,000. What is A's share of the loss?

- A. Rs. 6,750 B. Rs. 9,000
C. Rs. 12,000 D. Rs. 13,500

Solution

$$A : B = 3 : 5$$

$$A's \text{ loss} = Rs. 24,000 \times \frac{3}{8} = Rs. 9,000$$

Final Answer

Rs. 9,000

MCQ 98

A and B invest Rs. 45,000 and Rs. 75,000 for the same time. The business suffers a loss of Rs. 36,000. What is A's share of the loss?

- A. Rs. 10,125 B. Rs. 18,000
C. Rs. 13,500 D. Rs. 20,250

Solution

$$A : B = 3 : 5$$

$$A's \text{ loss} = Rs. 36,000 \times \frac{3}{8} = Rs. 13,500$$

Final Answer

Rs. 13,500

MCQ 99

A and B share profit in the ratio 3:5 after investing for the same time. If B invested Rs. 75,000, how much did A invest?

- A. Rs. 36,000 B. Rs. 56,250
C. Rs. 60,000 D. Rs. 45,000

Solution

$$A : B = 3 : 5$$

$$\frac{A}{75000} = \frac{3}{5}$$

$$A = 75000 \times \frac{3}{5} = Rs. 45,000$$

Final Answer

Rs. 45,000

MCQ 100

A and B share profit in the ratio 4:7 after investing for the same time. If B invested Rs. 98,000, how much did A invest?

- A. Rs. 56,000 B. Rs. 44,800
C. Rs. 70,000 D. Rs. 74,666

Solution

$$A : B = 4 : 7$$

$$\frac{A}{98000} = \frac{4}{7}$$

$$A = 98000 \times \frac{4}{7} = Rs. 56,000$$

Final Answer

Rs. 56,000

RAPID REVISION GRID | PARTNERSHIP**Core weight**

$$W = C \times T$$

Same time

Profit ratio = Capital ratio

Different time

$$A : B = C_A T_A : C_B T_B$$

Joining after m months

$$T = 12 - m$$

Changing capital

$$W = \sum C_i T_i$$

Share from total profit

$$\text{Share} = P \times \frac{\text{Partner weight}}{\text{Total weight}}$$

Working partner Deduct the stated salary/-commission first; distribute the remainder by the partnership ratio, then add the working partner's extra amount back to that partner.

Fast check All individual profit shares must add exactly to total distributable profit. All loss shares must add exactly to total loss.

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