

KERALA HIGH COURT
OFFICE ATTENDANT EXAM

Numerical Ability

Partnership

Key Concepts • Shortcuts • 25 Practice Questions • Answer Key with Solutions

1. Key Concepts

- A **partnership** is a business run by two or more persons who invest money (capital) and share the profit or loss.
- **Active (working) partner:** manages the business and may receive a salary or commission. **Sleeping partner:** only invests money.
- **Profit is shared in the ratio of (Investment x Time).**
- If all partners invest for the **same time**, profit is shared in the ratio of their **investments**.
- If all partners invest the **same amount**, profit is shared in the ratio of their **time periods**.
- Loss is also shared in the same ratio as profit.

2. Important Formulas

- Share of A = $\frac{\text{A's (Investment x Time)}}{\text{Total of all (Investment x Time)}} \times \text{Total profit}$.
- **Joining later:** if a partner joins after m months, his time = $(12 - m)$ months for a 1 year business.
- **Withdrawing:** calculate investment x time separately for each period and add.
- **Working partner:** first deduct salary/commission from the total profit; share the remainder in the ratio of capital; then add the salary to the working partner's share.
- If capitals are given as fractions (like $\frac{1}{2} : \frac{1}{3} : \frac{1}{4}$), multiply by the LCM of denominators to get whole-number ratios ($6 : 4 : 3$).
- Rent / cattle problems follow the same idea: ratio = (number of animals x months).

Quick tip: Reduce the ratio to its simplest form before using it, then divide the profit in that ratio.

3. Practice Questions (25)

Q1. A and B invest Rs 5000 and Rs 7000 respectively. The total profit is Rs 6000. A's share is:

- (a) Rs 2000
- (b) Rs 2500
- (c) Rs 3000
- (d) Rs 3500

Q2. A, B and C invest Rs 20000, Rs 30000 and Rs 50000. The total profit is Rs 10000. C's share is:

- (a) Rs 2000
- (b) Rs 4000
- (c) Rs 5000
- (d) Rs 6000

Q3. A, B and C invest in the ratio 3 : 4 : 5. The total profit is Rs 2400. B's share is:

- (a) Rs 800
- (b) Rs 900
- (c) Rs 1000
- (d) Rs 600

Q4. A invests Rs 6000 for 12 months and B invests Rs 8000 for 6 months. The profit is Rs 5000. A's share is:

- (a) Rs 2000
- (b) Rs 2500
- (c) Rs 3500
- (d) Rs 3000

Q5. A starts a business with Rs 4000. B joins after 4 months with Rs 6000. The ratio of their profits at the end of the year is:

- (a) 2 : 1
- (b) 1 : 1
- (c) 3 : 2
- (d) 1 : 2

Q6. A and B invest Rs 12000 and Rs 18000. The profit is Rs 3000. The difference between their shares is:

- (a) Rs 300
- (b) Rs 400
- (c) Rs 600
- (d) Rs 1200

Q7. A and B invest in the ratio 2 : 3. If the total profit is Rs 9000, B's share is:

- (a) Rs 5400
- (b) Rs 3600
- (c) Rs 4500
- (d) Rs 6000

Q8. A and B start with Rs 8000 and Rs 12000. After 6 months C joins with Rs 10000. At the year end the profit is Rs 5000. C's share is:

- (a) Rs 800
- (b) Rs 1200
- (c) Rs 1500
- (d) Rs 1000

Q9. A and B share profit in the ratio 5 : 3. A gets Rs 1500 more than B. The total profit is:

- (a) Rs 4500
- (b) Rs 6000
- (c) Rs 7500
- (d) Rs 9000

Q10. A invests Rs 15000 and B invests Rs 10000 for one year. The profit is Rs 5000. B's share is:

- (a) Rs 1500
- (b) Rs 2500
- (c) Rs 2000
- (d) Rs 3000

Q11. A invests 3 times as much as B but for half the time. The ratio of their profits is:

- (a) 3 : 2
- (b) 2 : 3
- (c) 1 : 1
- (d) 3 : 1

Q12. A and B are partners. A gets 10% of the profit for managing, and the rest is shared in the ratio of capitals 3 : 2 (A : B). On a profit of Rs 10000, A's total is:

- (a) Rs 5400
- (b) Rs 6000
- (c) Rs 6200
- (d) Rs 6400

Q13. The capitals of A, B and C are in the ratio $\frac{1}{2} : \frac{1}{3} : \frac{1}{4}$. On a profit of Rs 1300, A's share is:

- (a) Rs 500
- (b) Rs 600
- (c) Rs 650
- (d) Rs 700

Q14. A and B invest Rs 20000 and Rs 30000. If A gets Rs 8000 as profit, B's profit is:

- (a) Rs 10000
- (b) Rs 14000
- (c) Rs 12000
- (d) Rs 16000

Q15. A, B and C invest Rs 50000, Rs 30000 and Rs 20000. The profit is Rs 12000. C's share is:

- (a) Rs 2400
- (b) Rs 2000
- (c) Rs 3000
- (d) Rs 3600

Q16. A, B and C together invest Rs 110000. A invests Rs 10000 more than B and B invests Rs 20000 more than C. A's investment is:

- (a) Rs 30000
- (b) Rs 40000
- (c) Rs 60000
- (d) Rs 50000

Q17. A invests Rs 2000 for 6 months and B invests Rs 3000 for 4 months. The total profit is Rs 1500. B's share is:

- (a) Rs 500
- (b) Rs 750
- (c) Rs 1000
- (d) Rs 1500

Q18. A, B and C invest Rs 5000, Rs 6000 and Rs 4000. The profit is Rs 7500. A's share is:

- (a) Rs 2000
- (b) Rs 3000
- (c) Rs 2500
- (d) Rs 3500

Q19. A invests Rs 50000 and B invests Rs 40000. After 8 months A withdraws Rs 10000. The ratio of profits at the end of the year is:

- (a) 7 : 6
- (b) 6 : 7
- (c) 5 : 4
- (d) 4 : 5

Q20. A and B share profits in the ratio 3 : 2. If the profit is Rs 20000, the difference between their shares is:

- (a) Rs 2000
- (b) Rs 3000
- (c) Rs 5000
- (d) Rs 4000

Q21. A puts 10 cows in a field for 4 months and B puts 5 cows for 6 months. The total rent is Rs 700. A's share of rent is:

- (a) Rs 300
- (b) Rs 400
- (c) Rs 450
- (d) Rs 500

Q22. The profit of Rs 45000 is divided among A, B and C in the ratio 1 : 2 : 3. B's share is:

- (a) Rs 10000
- (b) Rs 12000
- (c) Rs 15000
- (d) Rs 20000

Q23. A invests Rs 3000 for the whole year and B invests Rs 2000 for 9 months. The profit is Rs 9000. A's share is:

- (a) Rs 6000
- (b) Rs 5000
- (c) Rs 4000
- (d) Rs 7000

Q24. A and B invest Rs 20000 and Rs 30000. The profit is Rs 10000, of which 10% goes to a manager as commission. A's share of the remaining profit is:

- (a) Rs 3000
- (b) Rs 3200
- (c) Rs 3400
- (d) Rs 3600

Q25. A and B share profits in the ratio 7 : 5. If the profit is Rs 18000, A's share is:

- (a) Rs 9000
- (b) Rs 10500
- (c) Rs 11000
- (d) Rs 12000

4. Answer Key

1-b | 2-c | 3-a | 4-d | 5-b | 6-c | 7-a | 8-d | 9-b | 10-c | 11-a | 12-d | 13-b | 14-c | 15-a | 16-d | 17-b | 18-c | 19-a | 20-d | 21-b | 22-c | 23-a | 24-d | 25-b

5. Solutions

- Q1. (b) Rs 2500** - Ratio = 5 : 7. A's share = $\frac{5}{12} \times 6000 = \text{Rs } 2500$.
- Q2. (c) Rs 5000** - Ratio = 2 : 3 : 5. C's share = $\frac{5}{10} \times 10000 = \text{Rs } 5000$.
- Q3. (a) Rs 800** - B's share = $\frac{4}{12} \times 2400 = \text{Rs } 800$.
- Q4. (d) Rs 3000** - Ratio = $(6000 \times 12) : (8000 \times 6) = 72000 : 48000 = 3 : 2$. A's share = $\frac{3}{5} \times 5000 = \text{Rs } 3000$.
- Q5. (b) 1 : 1** - A: $4000 \times 12 = 48000$. B: $6000 \times 8 = 48000$. Ratio = 1 : 1.
- Q6. (c) Rs 600** - Ratio = 2 : 3. Shares = 1200 and 1800. Difference = Rs 600.
- Q7. (a) Rs 5400** - B's share = $\frac{3}{5} \times 9000 = \text{Rs } 5400$.
- Q8. (d) Rs 1000** - Ratio = $96000 : 144000 : 60000 = 8 : 12 : 5$. C's share = $\frac{5}{25} \times 5000 = \text{Rs } 1000$.
- Q9. (b) Rs 6000** - 2 parts = 1500, so 1 part = 750. Total = $8 \times 750 = \text{Rs } 6000$.
- Q10. (c) Rs 2000** - Ratio = 3 : 2. B's share = $\frac{2}{5} \times 5000 = \text{Rs } 2000$.
- Q11. (a) 3 : 2** - A : B = $(3 \times 1) : (1 \times 2) = 3 : 2$.
- Q12. (d) Rs 6400** - Managing commission = 1000. Remaining 9000 is shared 3 : 2, so A gets 5400. Total = $5400 + 1000 = \text{Rs } 6400$.
- Q13. (b) Rs 600** - Multiply by 12: 6 : 4 : 3. A's share = $\frac{6}{13} \times 1300 = \text{Rs } 600$.
- Q14. (c) Rs 12000** - Ratio = 2 : 3. B's profit = $8000 \times \frac{3}{2} = \text{Rs } 12000$.
- Q15. (a) Rs 2400** - Ratio = 5 : 3 : 2. C's share = $\frac{2}{10} \times 12000 = \text{Rs } 2400$.
- Q16. (d) Rs 50000** - Let C = x. B = $x + 20000$, A = $x + 30000$. $3x + 50000 = 110000$, so $x = 20000$. A = Rs 50000.
- Q17. (b) Rs 750** - A : B = $12000 : 12000 = 1 : 1$. B's share = Rs 750.
- Q18. (c) Rs 2500** - Ratio = 5 : 6 : 4. A's share = $\frac{5}{15} \times 7500 = \text{Rs } 2500$.
- Q19. (a) 7 : 6** - A: $50000 \times 8 + 40000 \times 4 = 560000$. B: $40000 \times 12 = 480000$. Ratio = 7 : 6.
- Q20. (d) Rs 4000** - A = 12000, B = 8000. Difference = Rs 4000.
- Q21. (b) Rs 400** - Ratio = 40 : 30 = 4 : 3. A's rent = $\frac{4}{7} \times 700 = \text{Rs } 400$.
- Q22. (c) Rs 15000** - B's share = $\frac{2}{6} \times 45000 = \text{Rs } 15000$.
- Q23. (a) Rs 6000** - A : B = $36000 : 18000 = 2 : 1$. A's share = $\frac{2}{3} \times 9000 = \text{Rs } 6000$.
- Q24. (d) Rs 3600** - Remaining = 9000. Ratio 2 : 3. A's share = $\frac{2}{5} \times 9000 = \text{Rs } 3600$.
- Q25. (b) Rs 10500** - A's share = $\frac{7}{12} \times 18000 = \text{Rs } 10500$.