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JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Ram's Capital A/c.....Dr Sohan's Capital A/c.....Dr To Mohan's Capital A/c (Adjustment entry passed to correct the appropriations)		180 630	 810

Working Notes

Particulars	Ram's Capital		Mohan's Capital		Sohan's Capital		Firm	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
1. Interest on Drawings		1,080		1,440			2,520	
Total 2. Adjustment of Appropriations or correct distribution of Profits/losses in correct PSR	1,260		630		630		2,520	2,520
Net Effect	1,260	1,080 180 Dr	630	1,440 810 Cr	630	 630 Dr	2,520	2,520 Nil