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### Revaluation Account

Debit		Credit	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Sundry Creditors A/c	7,000	By Stock A/c	1,000
To Distribution of Gain:		By Buildings A/c	7,000
To Prem's Capital A/c	1,000	By Investment A/c	1,000
To Kumar's Capital A/c	600	(Gain on sale of Investment)	
To Aarti's Capital A/c	400		
	2,000		
<b>Total</b>	<b>9,000</b>	<b>Total</b>	<b>9,000</b>

### Partners' Capital Accounts

Debit				Credit			
Particulars	Prem	Kumar	Aarti	Particulars	Prem	Kumar	Aarti
To Kumar's Capital A/c	8,000	-	4,000	By Balance b/d	30,000	20,000	20,000
To Cash A/c	-	30,000	-	By General Reserve	4,000	2,400	1,600
To Bills Payable A/c	-	5,600	-	By Investment F. Reserve	1,000	600	400
To Balance c/d	48,000	-	28,400	By Revaluation A/c	1,000	600	400
				By Prem's Capital A/c	-	8,000	-
				By Aarti's Capital A/c	-	4,000	-
				By Cash A/c	20,000	-	10,000
	<b>56,000</b>	<b>35,600</b>	<b>32,400</b>		<b>56,000</b>	<b>35,600</b>	<b>32,400</b>

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### Balance Sheet

Debit		Credit	
Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
<u>Capitals:</u>		Building	32,000
Prem	48,000	Plant & Machinery	15,000
Aarti	<u>28,400</u>	Debtors	10,000
Bills Payable	5,600	Stock	6,000
Sundry Creditors	17,000	Cash in hand	36,000
<b>Total</b>	<b>99,000</b>	<b>Total</b>	<b>99,000</b>