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Revaluation Account

Debit		Credit	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Provision for Doubtful Debts	3,100	By Land & Buildings	12,000
To Furniture	8,000		
To Distribution of Gain:			
To A's Capital A/c	300		
To B's Capital A/c	300		
To C's Capital A/c	300		
	900		
Total	12,000	Total	12,000

Partners' Capital Accounts

Debit				Credit			
Particulars	A	B	C	Particulars	A	B	C
To B's Capital A/c	10,000	-	-	By Balance b/d	60,000	40,000	32,000
To Bank A/c	-	20,000	-	By General Reserve	10,000	10,000	10,000
To B's Loan	-	41,800	-	By A's Capital A/c	-	10,000	-
To Balance c/d	61,800	-	43,800	By Workmen's Compensation Reserve	1,500	1,500	1,500
				By Revaluation A/c	300	300	300
	71,800	61,800	43,800		71,800	61,800	43,800

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Bank Account

Debit

Credit

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Balance b/d	20,000	By B's Capital A/c	20,000
To Furniture	20,000	By Balance c/d	20,000
Total	40,000	Total	40,000

