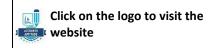
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Date	Particulars		L.F.	Debit (Rs.)	Credit (Rs.)
2018	Revaluation A/c	Dr		24,000	
Mar 31	To Patents A/c				8,000
	To Furniture A/c				6,000
	To Plant A/c				10,000
	(Being Reassessment of Assets values)				
	A's Capital A/c	Dr		8,000	
	B's Capital A/c	Dr		8,000	
	C's Capital A/c	Dr		8,000	
	To Revaluation A/c	-9			24,000
	(Loss on revaluation transferred to partners)	₩.			
	General Reserve A/c	Dr		9,000	
	To A's Capital A/c				3,000
	To B's Capital A/c				3,000
	To C's Capital A/c				3,000
	(General Reserve transferred to partners)				
	Workmen Compensation Fund A/c	Dr		7,000	
	To Workmen Compensation Claim A/c			,	7,000
	(Liability for Workmen Compensation Claim adjusted v	vith	7		
	Workmen Compensation Fund)	¥			
	Workmen Compensation Fund A/c	Dr		3,000	
	To A's Capital A/c				1,000
	To B's Capital A/c				1,000
	To C's Capital A/c				1,000
	(Balance in Workmen Compensation Fund transferred	to			
	Partner's Capital A/c)				



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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
2018 Mar 31	Profit & Loss A/c To A's Capital A/c To B's Capital A/c To C's Capital A/c (Balance in Profit & Loss transferred to Partner's Capital A/c)		6,000	2,000 2,000 2,000
	A's Capital A/c Dr To A's Executor A/c (Final balance due to A transferred to A's Executor's A/c)		38,000	38,000

Working Notes:

A's C	apital Account
	A's C

Debit		# \ Q(0(0)			Credit
Date	Particulars	Amount	Date	Particulars	Amount
		(Rs.)			(Rs.)
31.03.2018	To Revaluation A/c	8,000	31.03.2018	By Balance b/d	40,000
31.03.2018	To A's Executor A/c	38,000	31.03.2018	By General Reserve A/c	3,000
		* * *	31.03.2018	By Workmen Compensation Fund	1,000
			31.03.2018	By Profit & Loss A/c	2,000
	Total	46,000		Total	46,000