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

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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
2018 Mar 31	Profit & Loss A/c Dr 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 Capital Account

Debit

Credit

Date	Particulars	Amount (Rs.)	Date	Particulars	Amount (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