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JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
31-03-2019 (i)	Cash/Bank A/c Dr To Realisation A/c (Being amount received on recovery of bad debts)		88,000	88,000
31-03-2019 (ii)	Realisation A/c Dr To Cash/Bank A/c (Being amount paid to creditors for settlement of their account)		50,000	50,000
31-03-2019 (iii)	Raja's Loan A/c Dr To Cash/Bank A/c To Realisation A/c (Being Raja's Loan of Rs. 18,000 settled for Rs. 17,000)		18,000	17,000 1,000
31-03-2019 (iv)	Simar's Capital A/c Dr Cash/Bank A/c Dr To Realisation A/c (Being realisation of Investments)		52,000 12,000	64,000
31-03-2019 (v)	Realisation A/c Dr To Cash/Bank A/c (Being expenses on dissolution paid)		19,000	19,000
31-03-2019 (v)	Realisation A/c Dr To Simar's Capital A/c To Raja's Capital A/c To Rita's Capital A/c (Being Profit on realisation credited to respective Partners' Capital A/c)		30,000	12,000 12,000 6,000