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### JOURNAL

| Date | Particulars  | L.F. | Debit (Rs.)             | Credit (Rs.) |
|------|--|------|-------------------------|--------------|
|      | Realisation A/c <span style="float: right;">Dr</span><br>To K's Capital A/c<br>(Being K's wife's loan discharged by the K)   |      | 6,000                   | 6,000        |
|      | Realisation A/c <span style="float: right;">Dr</span><br>To Bank A/c<br>(Being balance creditor's paid at a discount of 10% after part payment through furniture)  |      | 27,000                  | 27,000       |
|      | K's Capital A/c <span style="float: right;">Dr</span><br>To Realisation A/c<br>(Being unrecorded machine taken over by a partner)  |      | 3,000                   | 3,000        |
|      | R's Capital A/c <span style="float: right;">Dr</span><br>K's Capital A/c <span style="float: right;">Dr</span><br>S's Capital A/c <span style="float: right;">Dr</span><br>To Profit and Loss A/c<br>(Being debit balance of Profit and Loss distributed amongst partners) |      | 5,000<br>5,000<br>5,000 | 15,000       |