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### REVALUATION ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Furniture A/c	10,000	By Loss transferred to	
To Workmen's Compensation	10,000	Partners' Capital A/c	
Claim A/c		B	10,000
		P	6,000
		T	4,000
			20,000
<b>Total</b>	<b>20,000</b>	<b>Total</b>	<b>20,000</b>

### PARTNERS' CAPITAL ACCOUNT

Dr.				Cr.			
Particulars	B (Rs.)	P (Rs.)	T (Rs.)	Particulars	B (Rs.)	P (Rs.)	T (Rs.)
To Revaluation A/c	10,000	6,000	4,000	By Balance b/d	4,00,000	2,00,000	1,00,000
To B's Capital A/c	-	1,08,000	72,000	By General Reserve A/c	1,00,000	60,000	40,000
To Bank A/c	20,000	-	-	By P's Capital A/c	1,08,000	-	-
To B's Loan A/c	6,50,000	-	-	By T's Capital A/c	72,000	-	-
To Balance c/d	-	1,46,000	64,000				
<b>Total</b>	<b>6,80,000</b>	<b>2,60,000</b>	<b>1,40,000</b>	<b>Total</b>	<b>6,80,000</b>	<b>2,60,000</b>	<b>1,40,000</b>