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### REVALUATION ACCOUNT

Dr.			Cr.
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Provision for doubtful debts A/c	6,000	By Land & Building A/c	15,000
To Stock A/c	5,000	By Partners' Capital A/cs –	
To Furniture A/c	2,000	loss on Revaluation:	
To Machinery A/c	20,000	X	5,400
		Y	5,400
		Z	7,200
<b>Total</b>	<b>33,000</b>	<b>Total</b>	<b>33,000</b>

### Z'S CAPITAL ACCOUNT

Dr.			Cr.
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Revaluation A/c (loss)	7,200	By Balance b/d	4,00,000
To Z's Loan A/c	4,72,800	By General Reserve	80,000
(Balancing figure)			
<b>Total</b>	<b>4,80,000</b>	<b>Total</b>	<b>4,80,000</b>