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REVALUATION ACCOUNT

Dr. **Cr.**

Particulars		Amount (Rs.)	Particulars	Amount (Rs.)
To Workmen's Compensation Claim A/c		10,000	By Stock A/c	23,000
			By Creditors A/c	27,000
To Profit transferred to Partners' Capital A/cs:				
Madhav	30,000			
Girdhari	10,000	40,000		
	Total	**50,000**	**Total**	**50,000**

PARTNERS' CAPITAL ACCOUNTS

Dr. **Cr.**

Particulars	Madhav (Rs.)	Girdhari (Rs.)	Jyoti (Rs.)	Particulars	Madhav (Rs.)	Girdhari (Rs.)	Jyoti (Rs.)
To Investment A/c	-	22,000	-	By Balance b/d	3,00,000	2,00,000	-
				By Cash A/c		-	1,86,000
				By Premium for Goodwill A/c	30,000	10,000	-
				By Revaluation A/c	30,000	10,000	-
To Balance c/d	3,60,000	1,98,000	1,86,000				
Total	**3,60,000**	**2,20,000**	**1,86,000**	**Total**	**3,60,000**	**2,20,000**	**1,86,000**