

## Solution-13

### JOURNAL

Date	Particulars	L.F.	Dr Amount (₹)	Cr Amount (₹)
	Om's Capital A/c	Dr.	80,000	
	Shiv's Capital A/c	Dr.	20,000	
	To Profit & Loss A/c			1,00,000
	(Distribution of the debit balance in the Profit & Loss Account in the profit-sharing ratio of 4:1)			

