

Solution-14

(i) When no information is given

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Date	Particulars	L.F.	Dr Amount (₹)	Cr Amount (₹)
	Workmen Compensation Reserve A/c Dr.		1,20,000	
	To A's Capital A/c			60,000
	To B's Capital A/c			36,000
	To C's Capital A/c			24,000
	(Distribution of the balance in the Workmen Compensation Reserve in the profit-sharing ratio of 5:3:2)			

(ii) When there is no claim against it

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Date	Particulars	L.F.	Dr Amount (₹)	Cr Amount (₹)
	Workmen Compensation Reserve A/c Dr.		1,20,000	
	To A's Capital A/c			60,000
	To B's Capital A/c			36,000
	To C's Capital A/c			24,000
	(Distribution of the balance in the Workmen Compensation Reserve in the profit-sharing ratio of 5:3:2)			