

Solution-17

JOURNAL

| Date | Particulars | L.F. | Dr Amount (₹) | Cr Amount (₹) |
|------|---|------|---------------|-------------------------|
| | Investment Fluctuation Reserve A/c Dr. To Investment A/c (Value of Investments reinstated at its market value and fall in value adjusted with Investment Fluctuation Reserve) | | 5,000 | 5,000 |
| | Investment Fluctuation Reserve A/c Dr. To A's Capital A/c To B's Capital A/c To C's Capital A/c (Distribution of the balance in the Investment Fluctuation Reserve in the profit-sharing ratio of 5:3:2) | | 15,000 | 7,500 4,500 3,000 |