

## Solution-57

### JOURNAL

Date	Particulars	L.F.	Dr Amount (₹)	Cr Amount (₹)
	Nisha's Capital A/c <span style="float: right;">Dr</span> To Reya's Capital A/c (Rectifying entry passed for correct profits)		55,000	55,000

#### Working Notes

Particulars	Reya Capital		Mona Capital		Nisha Capital		Firm	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
1. Profits already distributed taken back	1,10,000	-	1,10,000	-	1,10,000	-	-	3,30,000
2. Profits distributed in accurate ratio	-	1,65,000	-	1,10,000	-	55,000	3,30,000	
	<b>1,10,000</b>	<b>1,65,000</b>	<b>1,10,000</b>	<b>1,10,000</b>	<b>1,10,000</b>	<b>55,000</b>	<b>-</b>	<b>3,30,000</b>
<b>Net impact</b>	<b>55,000 Cr</b>				<b>55,000 Dr</b>			