

Solution-61

**JOURNAL**

Date	Particulars	L.F.	Dr Amount (₹)	Cr Amount (₹)
01-04-2025	Shyam's Current A/c <span style="float: right;">Dr</span>		200	
	Mohan's Current A/c <span style="float: right;">Dr</span>		400	
	To Ram's Current A/c			600
	(Being adjustment entry for short interest on capital and sharing loss)			

Working Notes

Particulars	Ram's Current		Shyam's Current		Mohan's Current		Firm	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
1. Interest on Capital difference of 1%		3,000		1,000		2,000	6,000	
2. Above difference distributed in PSR	2,400		1,200		2,400			6,000
	<b>2,400</b>	<b>3,000</b>	<b>1,200</b>	<b>1,000</b>	<b>2,400</b>	<b>2,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Net Effect</b>	<b>600 Cr</b>		<b>200 Dr</b>		<b>400 Dr</b>			