

## Solution-67

### JOURNAL

Date	Particulars	L.F.	Dr Amount (₹)	Cr Amount (₹)
	P's Capital A/c <span style="float: right;">Dr</span>		300	
	To Q's Capital A/c <span style="float: right;">Dr</span>			8
	To R's Capital A/c			292
	(Being adjustment entry for correcting appropriations and impact of sharing profits)			

	P	Q	R
Capital as at 31-03-2025	40,000	30,000	20,000
Add:			
Drawings	10,000	7,500	4,500
Less:			
Profits	(30,000)	(20,000)	(10,000)
<b>Capital as at 31-03-2024</b>	<b>30,000</b>	<b>10,750</b>	<b>14,500</b>
Interest on Capital @ 5%	1,000 Cr	875 Cr	725 Cr
Sharing above Loss	1,300 Dr	867 Dr	433 Dr
<b>Net Effect</b>	<b>300 Dr</b>	<b>8 Cr</b>	<b>292 Cr</b>