

**BOOKS OF ANAND, RIDHI AND SHYAM**  
**JOURNAL**

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Anand's Current A/c To Ridhi's Current A/c (Excess Interest allowed on capital, now rectified)	Dr.	400	400

**Working Notes:**

**Table showing adjustment**

Partners	Dr. Interest on Capital @ 2% (Rs.)	Cr. Profits (Rs.)	Net Effect	
			Debit (Rs.)	Credit (Rs.)
Anand	2,000	1,600	400	-
Ridhi	1,200	1,600	-	400
Shyam	800	800	-	-
<b>Total</b>	<b>4,000</b>	<b>4,000</b>	<b>400</b>	<b>400</b>