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### JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
31.03.2019	Nisha's Capital A/c.....Dr To Asha's Capital A/c To Disha's Capital A/c (Adjustment entry passed to correct the appropriations)		2,600	900 1,700

### Working Notes

Particulars	Asha's Capital		Nisha's Capital		Disha's Capital		Firm	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
1. Interest on Capital		15,000		12,000		9,000	36,000	
2. Interest on Drawings	2,500		3,000		1,500			7,000
<b>Total</b>							36,000	7,000
3. Adjustment of Appropriations or correct distribution of Profits/losses in correct PSR	11,600		14,600		5,800			29,000
<b>Net Effect</b>	14,100	15,000	14,600	12,000	7,300	9,000	36,000	36,000
		900 Cr		2,600 Dr		1,700 Cr		Nil