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### JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Sara's Capital A/c.....Dr To Neena's Capital A/c (Adjustment entry passed to correct the appropriations)		9,000	9,000

### Working Notes

Particulars	Neena's Capital		Sara's Capital		Firm	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
1. Interest on Capital 2016-17	30,000		24,000			54,000
2. Correction of Profit 2016-17		24,000		30,000	54,000	
3. Interest on Capital 2017-18	30,000		24,000			54,000
4. Correction of Profit 2017-18		45,000		9,000	54,000	
<b>Net Effect</b>	60,000	69,000	48,000	39,000	1,08,000	1,08,000
		9,000 Cr		9,000 Dr		Nil