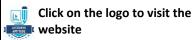


## **Revaluation Account**

Debit			Credit
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Provision for Doubtful Debts	2,000	By Loss transferred to Partners'	
A/c		Capital A/cs: T	1,575
To Furniture A/c	150	N	1,575 3,150
To Stock A/c	1,000		
Total	3,150		<b>Total</b> 3,150

## Partners' Capital Account

Debit							Credit
Particulars	T (Rs.)	N (Rs.)	M (Rs.)	Particulars	T (Rs.)	N (Rs.)	M (Rs.)
To Revaluation A/c	1,575	1,575	ACCO	By Balance b/d	30,000	15,000	-
(Loss)			APTI	By General Reserve A/c	1,000	1,000	-
To Balance c/d	31,675	16,675	15,500	By Bank A/c	-	-	15,500
				By Premium for Goodwill A/c	2,250	2,250	-
	33,250	18,250	15,500	÷ .	33,250	18,250	15,500





## Balance Sheet of T, N and M as at 31st March, 2018

Debit			Credit
Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Creditors Capital A/cs:	18,000	Cash at Bank (1,000+15,500 +4,500)	21,000
T 31,67 N 16,67 M 15,50	5	Debtors40,000Less: Provision for Doubtful(2,000)Debts2000	
		Stock	5,000
		Furniture	2,850
		Freehold Property	15,000
Tota	d 81,850		
	ACCO	UNTS	
	APTI	TUDE	
		$\mathbf{x}$	