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Dinesh's Capital Account

Debit		Credit	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Deferred Revenue Expenditure A/c	7,000	By Balance b/d	30,000
To Dinesh's Loan A/c	2,500	By General Reserve A/c	20,000
To Dinesh's Executor's A/c	95,500	By Alwin's Capital A/c	15,000
		By Pramod's Capital A/c	10,000
		By Profit & Loss Suspense A/c	30,000
Total	1,05,000	Total	1,05,000

Dinesh's Executor's Account

Debit		Credit	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Cash A/c	47,750	By Dinesh's Capital A/c	95,500
To Bills Payable A/c	47,750		
Total	95,500	Total	95,500

Working Note :- Share of Profit = ₹ 3,60,000 X 1/6 X 5/10 = ₹ 30,000