

 Click on the logo to visit the website	Session 2019-20 Main Series-03	Q-19	 Click on logo to visit our Channel
---------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------	-------------	-------------------------------------------------------------------------------------------------------------------------------

JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
31-03-2019 (i)	Cash/Bank A/c Dr To Realisation A/c (Being amount received on sale of investments)		63,000	63,000
	Realisation A/c Dr To Cash/Bank A/c (Being commission paid on sale of investments)		700	700
31-03-2019 (ii)	Realisation A/c Dr To Cash/Bank A/c (Being amount paid to creditors for settlement of their account)		23,000	23,000
31-03-2019 (iii)	Vasudha's Capital A/c Dr To Realisation A/c (Being old furniture taken over by Vasudha)		2,000	2,000
31-03-2019 (iv)	Realisation A/c Dr To Dewan's Capital A/c (Being Mrs. Dewan's Loan A/c settled by Dewan)		45,000	45,000
31-03-2019 (v)	Realisation A/c Dr To Dewan's Capital A/c (Being Remuneration due to Dewan managing dissolution activities)		7,000	7,000
	Dewan's Capital A/c Dr To Cash/Bank A/c (Being dissolution expenses paid on behalf of Dewan)		11,000	11,000

 Click on the logo to visit the website	Session 2019-20 Main Series-03	Q-19	 Click on logo to visit our Channel
---------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------	-------------	-------------------------------------------------------------------------------------------------------------------------------

JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
31-03-2019 (vi)	Vasudha's Capital A/c Dr Dewan's Capital A/c Dr To Realisation A/c (Being loss on realisation debited to respective Partners Capital A/c)		3,600 5,400	9,000

