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<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
	Realisation A/c <span style="float: right;">Dr</span> To Land & Building A/c To Furniture A/c To Machinery A/c To Debtors A/c (Being Individual Assets accounts closed by transferring their balances to Realisation Account)		2,76,500	1,00,000 50,000 90,000 36,500
	Creditors A/c <span style="float: right;">Dr</span> Outstanding Expenses A/c <span style="float: right;">Dr</span> To Realisation A/c (Being Individual External Liabilities Accounts closed by transferring their balances to Realisation account)		45,000 17,000	62,000
	Bank A/c <span style="float: right;">Dr</span> To Realisation A/c (Being Assets realized and debtors collected)		1,66,900	1,66,900
	Realisation A/c <span style="float: right;">Dr</span> To Bank A/c (Being Creditors paid at a discount of 5% and payment of outstanding expenses)		59,750	59,750
	Realisation A/c <span style="float: right;">Dr</span> To F's Capital A/c (Being Remuneration paid to F for undertaking dissolution process)		5,000	5,000



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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	E's Capital A/c F's Capital A/c G's Capital A/c To Realisation A/c (Being Loss on Realisation transferred to partners' capital accounts)	Dr Dr Dr	44,940 44,940 22,470	1,12,350

