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SOHAN'S CAPITAL ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Sohan's Executors A/c	5,25,000	By Balance b/d	4,00,000
		By General Reserve A/c	40,000
		By Interest on Capital A/c	12,000
		By Sonali's Capital A/c	32,000
		By Shivain's Capital A/c	16,000
		By P & L Suspense A/c	25,000
Total	5,25,000	Total	5,25,000

Working Notes

$$\begin{aligned}
 \text{Interest on Sohan's Capital} &= \text{Rs. } 4,00,000 \times \frac{12}{100} \times \frac{3}{12} \\
 &= \text{Rs. } 12,000
 \end{aligned}$$

$$\begin{aligned}
 \text{Sohan's Share of Profit} &= \frac{5,00,000}{20,00,000} \times \text{Rs. } 2,50,000 \times \frac{2}{5} \\
 &= \text{Rs. } 25,000
 \end{aligned}$$