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**BOOKS OF VARUN AND VIVEK
JOURNAL**

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(i)	Realisation A/c Dr. To Varun's Capital A/c (Payment of creditors by Varun)		18,500	18,500
(ii)	Realisation A/c Dr. To Vivek's Capital A/c (Wife's loan taken over by Vivek)		70,000	70,000
(iii)	Cash/Bank A/c Dr. To Realisation A/c (Realisation of unrecorded investments)		1,60,000	1,60,000
(iv)	Varun's Capital A/c Dr. To Realisation A/c (Stock taken over by Varun at 10% discount)		90,000	90,000
(v)	Cash/Bank A/c Dr. To Realisation A/c (Bad Debts recovered)		1,400	1,400
(vi)	Realisation A/c Dr. To Vivek's Capital A/c (Expenses of realisation paid by Vivek)		4,900	4,900