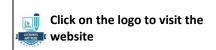


## **JOURNAL**

Date	Particulars		L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Realisation A/c	or.		40,000	
	To Sun's Capital A/c				40,000
	(Being Remuneration and expenses payable to				
	Sun)				
(b)	Sun's Capital A/c	or.		14,000	
	Kiran's Capital A/c	or.		14,000	
	To Deferred Advertisement Suspense A/c				28,000
	(Being Advertisement Suspense A/c has been				
	debited in partner's capital account in their profit				
	sharing ratio)				
(c)(1)	Kiran's Capital A/c	Or.		30,000	
	To Realisation A/c				
	(Being 1/3 of Stock has been taken over by Kiran				30,000
	at 25% discount)				
(c)(2)	No Entry				
(c)(3)	Bank A/c	or.		25,000	
	To Realisation A/c				25,000
	(Being Stock Realised)				



## Session 2023-24 Sample

Q-22



Date	Particulars		L.F.	Debit (Rs.)	Credit (Rs.)
(d)	Cash/Bank A/c	Dr.		7,000	
	To Realisation A/c				7,000
	(Being amount realised from unrecorded assets				
	after payment of outstanding bill)				

