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

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

