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Session 2022-23
Main Zone-5, Set-1

Q-25



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REALISATION ACCOUNT

Dr.			Cr.
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Machinery A/c	3,20,000	By Creditors A/c	1,00,000
To Investments A/c	3,00,000	By Bills Payable A/c	2,00,000
To Stock A/c	2,00,000	By Bank A/c (Machinery)	10,000
To Debtors A/c	1,00,000	By Bank A/c (Investments)	2,90,000
To Bank A/c (Expenses)	10,000	By Bank A/c (Stock)	1,80,000
To Bank A/c (Bills payable)	2,00,000	By Bank A/c (Debtors)	80,000
		By Partners' Capital A/c	
		(loss)	
		C	1,62,000
		D	54,000
		E	54,000
			2,70,000
Total	11,30,000	Total	11,30,000