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### JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
31.03.2020	Raina's Capital A/c <span style="float: right;">Dr.</span> To Rohit's Capital A/c To Raman's Capital A/c (Being adjustment entry passed)		11,410	10,150 1,260

#### Working Note:

SN	Particulars	Rohit Capital A/c		Raman Capital A/c		Raina Capital A/c		Firm	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
1	Interest on Capital		10,000	6,000		8,000	24,000		
2	Interest on Drawings	300		300		300			900
3	Profit wrongly distributed in equal ratio	24,000		24,000		24,000			72,000
	<b>Total</b>	<b>24,300</b>	<b>10,000</b>	<b>24,300</b>	<b>6,000</b>	<b>24,300</b>	<b>8,000</b>	<b>24,000</b>	<b>72,900</b>
	<b>Net (Debit-Credit)</b>	<b>14,300</b>		<b>18,300</b>		<b>16,300</b>			<b>48,900</b>
	<b>Adjustment of Appropriations or correct distribution of Profits/losses in correct PSR</b>		<b>24,450</b>	<b>19,560</b>		<b>4,890</b>		<b>48,900</b>	
	<b>Net Effect</b>		<b>10,150 Credit</b>	<b>1,260 Credit</b>		<b>11,410 Debit</b>			<b>Nil</b>