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### JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	R's Capital A/c <span style="float: right;">Dr.</span>		1,500	
	To P's Capital A/c			1,500
	(Being Interest on drawings omitted, now rectified)			

#### Working Notes:

Statement showing Net Effect of Omission of Drawings:

Particulars	P (Rs.)	Q (Rs.)	R (Rs.)	Total (Rs.)
Interest on Drawings (Dr.)	(1,000)	(1,500)	(2,500)	(5,000)
Profit (Cr.)	2,500	1,500	1,000	5,000
<b>Adjustment</b>	<b>1,500</b>	-	<b>(1,500)</b>	-