

 Click on the logo to visit the website	Session 2022-23 Main Zone-3, Set-1	Q-19*	 Click on logo to visit our Channel
--	---------------------------------------	-------	--

BOOKS OF RAMAN, MANAN AND NAMAN
JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Raman's Capital A/c	Dr.	180	
	Naman's Capital A/c	Dr.	630	
	To Manan's Capital A/c			810
	(Adjustment entry for Interest on Drawings wrongly charged)			

Working Notes:

Particulars	Raman (Rs.)	Manan (Rs.)	Naman (Rs.)
Interest on Drawings, now credited	1,080	1,440	-
Loss to be debited (Rs. 2,520 in 2:1:1)	(1,260)	(630)	(630)
Adjustment	(180)	810	(630)