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### JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	P's Capital A/c <span style="float: right;">Dr.</span>		11,648	
	R's Capital A/c <span style="float: right;">Dr.</span>		96	
	To Q's Capital A/c			11,744
	(Being entry passed for adjustment of interest on capital and salary)			

#### Working note

Particulars	P	Q	R	Firm
Interest on Capital Paid (2%)	(800)	(640)	(480)	1,920
Salary	(12,000)	12,000		-
Profit redistribution	1,152	384	384	(1,920)
Net Effect	(11,648) Debit	11,744 Credit	96 Debit	