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### REVALUATION A/C

Dr.			Cr.
Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Outstanding salaries	2,000	By Bank (Bad debts recovered)	12,000
To Profit transferred to:			
A's Capital A/c 6,000	6,000		
B's Capital A/c 4,000	4,000	10,000	
<b>Total</b>	<b>12,000</b>	<b>Total</b>	<b>12,000</b>

### PARTNERS CAPITAL ACCOUNTS

Dr.				Cr.			
Particulars	A (Rs.)	B (Rs.)	C (Rs.)	Particulars	A (Rs.)	B (Rs.)	C (Rs.)
To Balance c/d	2,12,200	1,74,800	1,00,000	By Balance b/d	1,60,000	1,40,000	-
				By Bank A/c	-	-	1,00,000
				By General Reserve	15,000	10,000	-
				By Investment			
				Fluctuation Fund	1,200	800	-
				By Premium for goodwill A/c	30,000	20,000	-
				By Revaluation A/c	6,000	4,000	-
<b>Total</b>	<b>2,12,200</b>	<b>1,74,800</b>	<b>1,00,000</b>	<b>Total</b>	<b>2,12,200</b>	<b>1,74,800</b>	<b>1,00,000</b>

**BALANCE SHEET OF A, B AND C AS ON 1ST APRIL 2019**

<b>Liabilities</b>		<b>Amount (Rs.)</b>	<b>Assets</b>		<b>Amount (Rs.)</b>
Creditors		30,000	Cash at bank		1,82,000
Outstanding salaries		2,000	Debtors	85,000	
Capitals:			Less Provision for bad debts	(5,000)	80,000
A	2,12,200		Stock		1,30,000
B	1,74,800		Investments		50,000
C	1,00,000	4,87,000	Furniture		77,000
<b>Total</b>		<b>5,19,000</b>	<b>Total</b>		<b>5,19,000</b>

