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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
1-Apr-2020	Revaluation A/c Dr. To Plant & Machinery A/c (Being Plant & Machinery revalued)		20,000	20,000
1-Apr-2020	Land and Building A/c Dr. Provision for Doubtful debts A/c Dr. To Revaluation A/c (Being land and building revalued and provision for doubtful debts written back)		40,000 40,000	80,000
1-Apr-2020	Creditors A/c Dr. To Bills Payable A/c (Being Bills accepted from Mr. Anil)		40,000	40,000
1-Apr-2020	Revaluation A/c Dr. To Sunaina's current A/c To Tamanna's current A/c (Being profit on revaluation credited to partners current account)		60,000	36,000 24,000

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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
1-Apr-2020	Sunaina's current A/c Dr. Tamanna's current A/c Dr. To Goodwill A/c (Being Goodwill written off)		12,000 8,000	20,000
1-Apr-2020	Cash A/c Dr. To Pranav's Capital A/c To Premium for Goodwill A/c (Being capital and premium brought in by new partner)		1,10,000	1,00,000 10,000
1-Apr-2020	Premium for Goodwill A/c Dr. To Sunaina's current A/c To Tamanna's current A/c (Being Premium distributed among sacrificing partners)		10,000	6,000 4,000
1-Apr-2020	General Reserve A/c Dr. To Sunaina's current A/c To Tamanna's current A/c (Being reserve distributed among old partners)		1,20,000	72,000 48,000

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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
1-Apr-2020	Workmen Compensation Reserve A/c Dr. To Claim for Workmen Compensation A/c To Sunaina's current A/c To Tamanna's current A/c (Being provision for workmen compensation provided and balance reserve distributed among old partners)		50,000	20,000 18,000 12,000

