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### REVALUATION ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Machinery A/c	5,000	By Land and Building A/c	8,000
To Stock A/c	2,000		
To Profit transferred to:			
R's Capital A/c	600		
S's Capital A/c	400		
	1,000		
<b>Total</b>	<b>8,000</b>	<b>Total</b>	<b>8,000</b>

### PARTNERS' CAPITAL ACCOUNT

Dr.				Cr.			
Particulars	R (Rs.)	S (Rs.)	M (Rs.)	Particulars	R (Rs.)	S (Rs.)	M (Rs.)
To balance c/d	1,08,600	72,400	80,000	By Balance b/d	60,000	40,000	-
				By Bank A/c	-	-	80,000
				By General Reserve A/c	12,000	8,000	-
				By Premium Goodwill A/c	36,000	24,000	-
				By Revaluation A/c	600	400	-
<b>Total</b>	<b>1,08,600</b>	<b>72,400</b>	<b>80,000</b>	<b>Total</b>	<b>1,08,600</b>	<b>72,400</b>	<b>80,000</b>