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REVALUATION ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Outstanding Salaries A/c	2,000	By Bad Debts Recovered A/c	12,000
To Profit on Revaluation transferred to Partners' Capital A/c			
A	6,000		
B	4,000		
	10,000		
Total	12,000	Total	12,000

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 General Reserve A/c	15,000	10,000	-
				By Investment Fluctuation Fund A/c	1,200	800	-
				By Premium for Goodwill A/c	30,000	20,000	-
				By Revaluation A/c	6,000	4,000	-
				By Bank A/c	-		1,00,000
Total	2,12,200	1,74,800	1,00,000	Total	2,12,200	1,74,800	1,00,000