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**BOOKS OF RANDOM LTD
JOURNAL**

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(i)	Assets A/c Dr. Goodwill A/c To Liabilities A/c To Mature Ltd. A/c To Capital Reserve A/c (Business purchased of Mithoo Ltd. comprising of Assets and Liabilities)		45,00,000	6,40,000 36,00,000 2,60,000
(ii)	Mature Ltd. A/c Dr. To Bank A/c To 12% Preference Share Capital A/c To Securities Premium A/c (Debentures issued to Mithoo Ltd. at Discount, redeemable at Premium)		36,00,000	1,50,000 30,00,000 4,50,000
	No. of Shares = $34,50,000 / 115 = 30,000$ shares			