

**RADHEY LIMITED
JOURNAL**

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Sundry Assets A/c Dr. Goodwill A/c Dr. To Sundry Liabilities A/c To Krishna Ltd. A/c (Being Assets and Liabilities of Krishna Ltd. taken over)		14,00,000 3,00,000	6,00,000 11,00,000
	Krishna Ltd. A/c Dr. To 8% Debentures A/c To Securities Premium Reserve A/c (Being 11,000, 8% Debentures issued at premium)		11,00,000	10,00,000 1,00,000

Working Notes:

$$\text{No. of Debentures to be issued} = \frac{11,00,000}{100} = 11,000$$