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**BOOKS OF NISHA, PRIYA AND RAJAT
JOURNAL**

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
01-07-2022	Nisha's Capital A/c Dr. Rajat's Capital A/c Dr. To Priya's Capital A/c (Being Priya's share of goodwill adjusted into the accounts of Nisha and Rajat)		80,000 40,000	1,20,000
01-07-2022	Profit & Loss Suspense A/c Dr. To Priya's Capital A/c (Being Priya's share of profit till the time of her death credited to her capital A/c)		60,000	60,000

