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### JOURNAL OF JAGANATH ASSOCIATES

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
31.03.2021	Bank A/c Dr. To Realization A/c (Being old machinery realized)		42,000	42,000
31.03.2021	Realization A/c Dr. To Bank A/c (Being payment made to bank for bill discounted)		6,000	6,000
31.03.2021	Madhav's Capital A/c Dr. Madhusudan's Capital A/c Dr. Mukund's Capital A/c Dr. To Realization A/c (Being unrealized stock taken by partners in their profit sharing ratio)		10,000 10,000 10,000	30,000
31.03.2021	Mukund's Capital A/c Dr. To Bank A/c (Being realization expenses paid on behalf of Mukund)		5,000	5,000
31.03.2021	Realization A/c Dr. To Bank A/c (Being payment of vehicle loan made)		60,000	60,000