

JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Bank/Cash A/c Dr. To Realisation A/c (Old typewriter written off earlier, now sold)		9,000	9,000
	Chanda's Capital A/c Dr. To Realisation A/c (Stock taken over by Chanda)		84,000	84,000
	Realisation A/c Dr. To Nisha's Capital A/c (Remuneration allowed to Nisha)		42,000	42,000
	Realisation A/c Dr. To Cash A/c (Balance Creditors paid in cash)		13,500	13,500
	Realisation A/c Dr. To Bank/Cash A/c (Creditors paid at a discount of 10%)		36,000	36,000