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**BOOKS OF P, Q and R
JOURNAL**

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
01-04-2022	Profit & Loss A/c Dr. To Profit & Loss Appropriation A/c (Being profit transferred from Profit & Loss A/c to Profit & Loss Appropriation A/c)		3,00,000	3,00,000
01-04-2022	Profit & Loss Appropriation A/c Dr. To P's Capital A/c To Q's Capital A/c To R's Capital A/c (Being Net profit distributed among the partners)		3,00,000	1,80,000 90,000 30,000
01-04-2022	P's Capital A/c Dr. Q's Capital A/c Dr. To R's Capital A/c (Being adjustment of guaranteed amount to R)		12,000 8,000	20,000