



REVALUATION A/C

Dr.			Cr.	
Particulars		Rs.	Particulars	
			Rs.	
To Bad debts A/c		2,700	By Furniture A/c	15,000
To Provision for doubtful debts A/c		3,300	By Building A/c	30,000
To Inventories A/c		4,000	By Investment A/c	28,000
To Machinery A/c		18,000		
To Partners' Capital A/c				
Gini	25,000			
Bini	10,000			
Mini	10,000	45,000		
Total		73,000	Total	
			73,000	



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PARTNERS' CAPITAL ACCOUNTS

Dr.				Cr.			
Particulars	Gini	Bini	Mini	Particulars	Gini	Bini	Mini
To Goodwill A/c	35,000	14,000	14,000	By Balance b/d	4,60,000	3,00,000	2,90,000
To Gini Capital A/c		18,000	12,000	By Workmen Compensation Reserve A/c	5,000	2,000	2,000
To Investment A/c	28,000			By Bini Capital A/c	18,000		
To Gini Loan A/c	4,57,000			By Mini Capital A/c	12,000		
To Balance c/d		2,80,000	2,76,000	By Revaluation A/c	25,000	10,000	10,000
Total	5,20,000	3,12,000	3,02,000	Total	5,20,000	3,12,000	3,02,000

