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REVALUATION A/C

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Machinery A/c	1,500	By Building A/c	8,000
To Provision for Doubtful debts A/c	500		
To Gain on Revaluation transferred to:			
Heena's Capital	2,000		
Meena's Capital	2,000		
Tina's Capital	2,000		
	6,000		
Total	8,000	Total	8,000

PARTNERS' CAPITAL ACCOUNTS

Dr.				Cr.			
Particulars	Heena	Meena	Tina	Particulars	Heena	Meena	Tina
To Tina's Capital A/c	3,500	3,500	-	By Balance b/d	30,000	30,000	28,000
To Tina's Loan A/c	-	-	41,000	By General Reserve A/c	4,000	4,000	4,000
To Balance c/d	32,500	32,500	-	By Revaluation A/c	2,000	2,000	2,000
				By Heena's Capital A/c	-	-	3,500
				By Meena's Capital A/c	-	-	3,500
Total	36,000	36,000	41,000	Total	36,000	36,000	41,000