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REVALUATION ACCOUNT

Dr.	Particulars	Amount (Rs.)	Cr.	Amount (Rs.)
	To Investments A/c	30,000	By Land and Building A/c	2,00,000
	To Machinery A/c	50,000		
	To Profit on Revaluation transferred to:			
	D's Capital A/c	60,000		
	E's Capital A/c	24,000		
	F's Capital A/c	36,000		
	Total	2,00,000	Total	2,00,000

D'S CAPITAL ACCOUNT

Dr.	Particulars	Amount (Rs.)	Cr.	Amount (Rs.)
	To D's Loan A/c	9,10,000	By Balance b/d	7,00,000
			By General Reserve	1,00,000
			By E's Capital A/c	20,000
			By F's Capital A/c	30,000
			By Revaluation A/c	60,000
	Total	9,10,000	Total	9,10,000