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REVALUATION ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Provision for doubtful debts	600	By Loss on Revaluation	
To Patents	2,400	transferred to:	
		Anu's Capital A/c	1,200
		Bhanu's Capital A/c	1,200
		Charu's Capital A/c	600
			3,000
Total	3,000	Total	3,000

ANU'S CAPITAL ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Revaluation A/c	1,200	By Balance b/d	31,000
To Bank A/c	9,600	By Bhanu's Capital	6,000
To Anu's Loan A/c	31,200	By Charu's Capital	3,000
		By Profit & Loss A/c	2,000
Total	42,000	Total	42,000