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REVALUATION ACCOUNT

Dr.			Cr.
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Provision for doubtful debts	20,000	By Land and building A/c	50,000
To Machinery	30,000		
Total	50,000	Total	50,000

MOHAN'S CAPITAL ACCOUNT

Dr.			Cr.
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Profit & Loss A/c	30,000	By Balance b/d	4,00,000
To Mohan's Loan A/c	5,38,000	By General Reserve A/c	8,000
		By Ravi's Capital A/c (goodwill)	70,000
		By Pandey's Capital A/c (goodwill)	90,000
Total	5,68,000	Total	5,68,000