

### REVALUATION A/C

Dr.		Cr.	
Particulars	Rs.	Particulars	Rs.
To Provision for Doubtful Debts	400	By Building A/c	7,000
To Partner's Capital A/c:			
P      3,300			
Q      2,200			
R      1,100	6,600		
<b>Total</b>	<b>7,000</b>	<b>Total</b>	<b>7,000</b>

### PARTNERS' CAPITAL ACCOUNTS

Dr.					Cr.		
Particulars	P	Q	R	Particulars	P	Q	R
Goodwill A/c	13,500	-	4,500	Balance b/d	15,000	10,000	10,000
Profit & Loss	600	400	200	Revaluation A/c	3,300	2,200	1,100
Cash	-	2,800	-	Goodwill A/c	9,000	6,000	3,000
Q's Loan	-	15,000	-	R's Current A/c	-	-	1,900
P's Current A/c	1,900	-	-				
Balance c/d	11,300	-	11,300				
<b>Total</b>	<b>27,300</b>	<b>18,200</b>	<b>16,000</b>	<b>Total</b>	<b>27,300</b>	<b>18,200</b>	<b>16,000</b>