

Dr.		REVALUATION ACCOUNT		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)		
To Profit transferred to Partners' Capital A/cs:		By Building A/c	1,20,000		
Radhika	36,000				
Ridhima	60,000				
Rupanshi	24,000				
Total	1,20,000	Total	1,20,000		

Dr.		PARTNERS' CAPITAL ACCOUNTS						Cr.	
Particulars	Radhika (Rs.)	Ridhima (Rs.)	Rupanshi (Rs.)	Particulars	Radhika (Rs.)	Ridhima (Rs.)	Rupanshi (Rs.)		
To Radhima's Capital A/c	90,000	-	60,000	By Balance b/d	3,00,000	2,00,000	1,00,000		
To Radhima's Loan A/c	-	4,30,000	-	By Revaluation A/c	36,000	60,000	24,000		
To Balance c/d	3,00,000	-	2,00,000	By Radhika's Capital A/c (goodwill)	-	90,000	-		
				By Rupanshi's Capital A/c (goodwill)	-	60,000	-		
				By General Reserve A/c	12,000	20,000	8,000		
				By Radhika's Current A/c	42,000	-	-		
				By Rupanshi's Current A/c	-	-	1,28,000		
Total	3,90,000	4,30,000	2,60,000	Total	3,90,000	4,30,000	2,60,000		