

 <p>Click on the logo to visit the website</p>	<p>Session 2022-23 Compartment</p>	<p>Q-26*</p>	 <p>Click on logo to visit our Channel</p>
---	--	--------------	---

REVALUATION ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Provision for doubtful debts A/c	9,500	By Stock A/c	1,500
		By Loss transferred to Partners' Capital A/c	
		A	6,000
		B	2,000
			8,000
Total	9,500	Total	9,500

PARTNERS' CAPITAL ACCOUNT

Dr.				Cr.			
Particulars	A (Rs.)	B (Rs.)	C (Rs.)	Particulars	A (Rs.)	B (Rs.)	C (Rs.)
To Revaluation A/c	6,000	2,000	-	By Balance b/d	2,00,000	3,00,000	-
To Balance c/d	3,74,000	3,58,000	2,00,000	By Bank A/c	-	-	2,00,000
				By General Reserve A/c	60,000	20,000	-
				By Premium for goodwill A/c	1,20,000	40,000	-
Total	3,80,000	3,60,000	2,00,000	Total	3,80,000	3,60,000	2,00,000