

Revaluation A/c

Particulars	Amt	Particulars	Amt
TO Building	10000	By Investment	3000
TO Plant & machine	26000		
TO BDR	27800	By Partners cap.	
		A	30400
		B	18240
		C	<u>12160</u>
			60800
	63800		63800

Bank A/c

Particulars	Amt	Particulars	Amt
TO A's Capital	10400	By Bal. B/f	44000
TO C's Capital	78160		
TO D's Capital	60000	By Bal. c/f	<u>104560</u>
	148600		148600

Capital AIC

[illegible]

Balance sheet

Liabilities	Amt	Assets	Amt
Capital		Building 200000	
A 80000		- dep. ⁿ (70000)	190000
B 80000		Plant & M. 130000	
D <u>40000</u>	200000	- dep. ⁿ (26000)	104000
Long term Debt	300000	Trade re. 139000	
B's loan	22700	- BDR (27800)	11200
Trade payable	170000	Land 70000	
		Furniture 43000	
		Inventory 130000	
		Bank 70460	
	692760		692760

W.N Goodwill Adjustment

	A	B	C	D
Goodwill shared CM	50000	30000	20000	-
100000 = 5:3:2				
Goodwill total (CM)	40000		40000	20000
	20000 CM	30000 CM	20000 CM	20000 CM