

① PSR $A : B : C = 3 : 2 : 5$
 $A : C : D = 3 : 4 : 3$

② valuation of GW
 $= 200000$ (given)

3) Treatment of GW

4. SP. Adj $\rightarrow$ Investment T/o

	A	B	C	D
200000 (3:2:5)	60,000	40,000	100,000	
200000 (3:4:3)	60,000		80,000	60,000
	-	40,000	20,000	60,000
		S	S	G

Investment 3000
 To Rev 3000

B's cap 25000
 To inv 25000

D's cap 60,000
 To C's cap 20,000
 To B's cap 40,000

5 Revaluation a/c

200000, 10%	To Bldg 20,000	By invest 3000
	To PM 57000	
(15% of 380000)	To TIR 13900	By loss 87900
		A 26370
		B 17580
		C 43950

Partner's Cap a/c

Particulars	A	B	C	D	Particulars	A	B	C	D
To B&C				60,000	By bal bld	104000	76000	140000	
To invest		25000			By D's cap	/	40,000	20000	
To loss	26370	17580	43950		By bank	12370	-	3950	150000
To B's loan		73420							
To bal c/d	90,000	120,000	92,000	90,000					
300000 (3:4:3)									

7) Bank a/c

To A 12370	by bal bld 44000
To C 3950	
To D 150,000	
	By bal c/d 122320

Liabilities	amt	Assets	amt
Capital		land	100000
A' 90,000		Bldg	180000
C's 120000		P&M	323000
D's 90,000	300000	Inventories	116000
		TR	125100
B's loan	73420	Bank	122320
L's loan	400000		
IP	193000		
	966420		966420