23) Pradeep : Paresh

Realisation A/c

Dr (−) (Cr +)

Particulars	Amt	Particulars	Amt
To Building A/c	3,00,000	By Provision for DD A/c	4,000
To Investment A/c	30,000	By Creditors A/c	1,29,400
To Debtors A/c	11,400	By Mrs. Pradeep loan A/c	40,000
To Goodwill A/c	10,000	By investment fluctuation reserve A/c	8,000
To Pradeep's Cap A/c (Mrs. Pradeep loan)	40,000	By Paresh's Cap A/c (Investment)	27,000
To Bank :-		By Bank :-	
Creditors (WN1)	1,27,243	Building	3,50,000
Realisation expenses	2500	Debtors	71,400
To Pradeep Capital A/c (Commission	10,000		
to Pft transferred to Pradeep	19,329		
Paresh)	19,328		
	6,29,800		6,29,800

WN1 :-

Creditors $= 1,29,400$

Discount $= 1,29,400 \times \frac{10}{100} \times \frac{2}{12}$

$= 2157$

$\left.\begin{array}{l}\text{Amt paid}\\\text{to Cr}\end{array}\right\} = 1,29,400 - 2157$

$= 1,27,243$