27) A : R : D
3 : 1 : 1

Dr (-) **Realisation A/c** Cr (+)

Particulars	Amt	Particulars	Amt
To S. Debtors A/c	1,70,000	By provision for D.D A/c	20,000
To Stock A/c	1,50,000	By S. Creditors A/c	60,000
To Investment A/c	2,50,000	By A's brother A/c	95,000
To Building A/c	3,00,000	By IFR A/c	50,000
To A's Capital A/c (A's brother's loan)	95,000	By Bank :-	
To Bank :-		Investment (2,50,000 – 50,000)	2,00,000
Creditors (60,000 – 6,000)	54,000	Building (3,55,000 – 5000)	3,50,000
To D's Capital A/c (8,000 – 5,000)	3,000	Stock (WN1)	60,000
To Pft transferred :-		Debtors	1,70,000
A's Capital A/c 25,800		By Ragini's Capital A/c (Stock – WN1)	60,000
R's Capital A/c 8,600			
D's Capital A/c 8,600	43,000		
	10,65,000		10,65,000

WN1 :- Stock = 1,50,000

Ragini (50%)	Remaining (50%)
75,000	75,000
Market value = 75,000 – 15,000 (20% less)	Market value = 75,000 – 15,000 (20% less)
= 60,000	= 60,000

Dr **Partners' Capital A/c** Cr

Particulars	A	R	D	Particulars	A	R	D
To Realisation A/c		60,000	–	By bal b/d	2,75,000	2,00,000	1,70,000
To Pft A/c (Loss)	30,000	10,000	10,000	By realisation A/c	95,000	–	3,000
To Bank A/c	3,65,800	1,38,600	171600	By realisation A/c (Pft)	25,800	8,600	8,600
	3,95,800	2,08,600	181600		3,95,800	2,08,600	181600