30) A : B : C

Realisation A/c

Particulars	Amt	Particulars	Amt
To Stock A/c	20,100	By S. Creditors A/c	50,400
To S. Debtors A/c	62,600	By B's Cap A/c (Investment)	18,000
To Investment A/c	16,000	By Cash :-	
To Furniture A/c	6,500	Fixed assets (Furniture & Building)	29,700
To Building A/c	23,500	Stock & Debtors	80,000
To Cash A/c		By loss transfered to	
Realisation exp	1,300	A Cap A/c 1,000	
S. Creditors	49,600	B Cap A/c 1,000	
Dishonoured cheque	1,500	C Cap A/c 1,000	
	181,800		181,800

Partners' Capital A/c

Particulars	A	B	C	Particulars	A	B	C
To realisation	18,000	–	–	By bal. b/d	40,000	25,000	15,000
To realisation	1,000	1,000	1,000	By general reserve A/c	4,000	4,000	4,000
To loan to A	10,000	–	–				
To Cash A/c	15,000	28,000	18,000				
	44,000	29,000	19,000		44,000	29,000	19,000

Cash A/c

Dr (+) Cr (–)

Particulars	Amt	Particulars	Amt
To bal. b/d	3,700	By realisation A/c (liabilities paid)	52,400
To realisation A/c (Assets realised)	1,09,700	By A Cap A/c	15,000
		By B Cap A/c	28,000
		By C Cap A/c	18,000
	113,400		113,400