



Q3. There was an old computer which was written- off in the books of Accounts in the previous year. The same has been taken over by a partner Nitin for Rs.3,000. Journalise the transaction, supposing. That the firm has been dissolved.

Journal Entries				
Date	Particulars	L.F.	Debit ₹	Credit ₹
	Nitin's Capital A/c Dr. To Realization A/c (Being unrecorded computer taken over by Nitin)		3,000	3,000

***** END *****