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JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Cash/Bank A/c Dr To D's Capital A/c (Amount brought by D as his capital)		30,000	30,000
	A's Capital A/c Dr B's Capital A/c Dr C's Capital A/c Dr To Cash/Bank A/c (Amounts withdrawn by partners to adjust their capitals in the new ratio)		2,500 2,500 10,000	15,000

Calculation of New Profit-sharing Ratio:

$$\text{A's New Share} = \frac{3}{6} - \frac{3}{16} = \frac{15}{48}; \text{B's New Share} = \frac{2}{6} - \frac{1}{16} = \frac{13}{48}; \text{C's share} = \frac{1}{6}; \text{D's share} = \frac{1}{4}$$

New Profit-sharing Ratio = 15: 13 : 8 : 12

So, New Capitals of A, B, C are:

$$\text{A} = 1,20,000 \times \frac{15}{48} = 37,500; \text{B} = 1,20,000 \times \frac{13}{48} = 32,500; \text{C} = 1,20,000 \times \frac{1}{6} = 20,000; \text{D} = 1,20,000 \times \frac{1}{4} = 30,000$$

Calculation of Amount brought or paid:

	A (Rs.)	B (Rs.)	C (Rs.)
Existing capital	40,000	35,000	30,000
Required capital	37,500	32,500	20,000
Amount withdrawn	2,500	2,500	10,000