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1. JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Naman's Capital A/c Dr To Bhavya's Capital A/c (Being Goodwill adjusted on change in profit sharing ratio)		20,000	20,000
	Revaluation A/c Dr To Bhavya's Capital A/c $(18,000 \times \frac{1}{2})$ To Naman's Capital A/c $(18,000 \times \frac{1}{2})$ (Being Gain on Revaluation distributed to partners in their profit sharing ratio)		18,000	9,000 9,000

2. Better utilisation of end product; Concern for society; Sensitivity towards underprivileged.

Working Notes

Calculation of Sacrificing / Gaining Ratio:

Partner	Old Ratio	New Ratio	Sacrifice / Gain
Bhavya	$\frac{1}{2}$	$\frac{1}{3}$	$\frac{1}{2} - \frac{1}{3} = \frac{(3-2)}{6} = \frac{1}{6}$ Sacrifice
Naman	$\frac{1}{2}$	$\frac{2}{3}$	$\frac{1}{2} - \frac{2}{3} = \frac{(3-4)}{6} = -\frac{1}{6}$ Gain