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$$\text{Ratio of Profit to sales} = \frac{2,40,000}{8,00,000} \times 100$$

$$= 30\%$$

$$\text{Profit upto the date of death} = \text{Rs. } 1,50,000 \times 30\%$$

$$= \text{Rs. } 45,000$$

$$\text{Profit sharing Ratio} = 3 : 2 : 1$$

$$\text{Harit's Share of Profit} = \text{Rs. } 45,000 \times \frac{1}{6}$$

$$= \text{Rs. } 7,500$$

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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Profit & Loss Suspense A/c Dr. To Harit's Current A/c (Being Harit's share in profit transferred to his current account)		7,500	7,500