

Solution-06

	Old Ratio	New Ratio	Sacrificing/Gaining Ratio		
Asha	$\frac{3}{6}$	$\frac{1}{3}$	$\frac{3-2}{6}$	$\frac{1}{6}$	Sacrifice
Nisha	$\frac{2}{6}$	$\frac{1}{3}$	$\frac{2-2}{6}$	$\frac{0}{6}$	
Disha	$\frac{1}{6}$	$\frac{1}{3}$	$\frac{1-2}{6}$	$\frac{-1}{6}$	Gain

Date	Particulars	L.F.	Debit Amount	Credit Amount
	Disha's Capital A/c (18,000 x 1/6) Dr.		3,000	
	To Asha' Capital A/c (18,000 x 1/6)			3,000
	(Adjustment made for goodwill on change of profit sharing ratio)			