

Solution-07

	Old Ratio	New Ratio	Sacrificing/Gaining Ratio		
X	$\frac{1}{3}$	$\frac{2}{5}$	$\frac{5-6}{15}$	$\frac{-1}{15}$	Gain
Y	$\frac{1}{3}$	$\frac{2}{5}$	$\frac{5-6}{15}$	$\frac{-1}{15}$	Gain
Z	$\frac{1}{3}$	$\frac{1}{5}$	$\frac{5-3}{15}$	$\frac{2}{15}$	Sacrifice

Date	Particulars	L.F.	Debit Amount	Credit Amount
	X's Capital A/c (30,000 x 1/15) Dr.		2,000	
	Y's Capital A/c (30,000 x 1/15)		2,000	
	To Z' Capital A/c (30,000 x 2/15)			4,000
	(Adjustment made for goodwill on change of profit sharing ratio)			