Solution-08

	Old Ratio	New Ratio	Sacrificing/Gaining Ratio		
X	5/10	1/3	15-10/30	5/30	Sacrifice
Y	3/10	1/3	9-10/30	-1/30	Gain
Z	2/10	1/3	6-10/30	-4/30	Gain

Average Profits = $\frac{70,000+75,000+55,000+35,000-10,000}{5} = \frac{2,25,000}{5} = 45,000$

Goodwill = 45,000 x 2 = 90,000

Date	Particulars	L.F.	Debit Amount	Credit Amount
	Y's Capital A/c (90,000 x 1/30) Dr.		3,000	
	Z's Capital A/c (90,000 x 4/30) Dr.		12,000	
	To X' Capital A/c (90,000 x 5/30)			15,000
	(Adjustment made for goodwill on change of profit sharing ratio)			