

Solution-09

	Old Ratio	New Ratio	Sacrificing/Gaining Ratio		
Ram	$\frac{5}{10}$	$\frac{1}{3}$	$\frac{15-10}{30}$	$\frac{5}{30}$	Sacrifice
Laxman	$\frac{3}{10}$	$\frac{1}{3}$	$\frac{9-10}{30}$	$\frac{-1}{30}$	Gain
Bharat	$\frac{2}{10}$	$\frac{1}{3}$	$\frac{6-10}{30}$	$\frac{-4}{30}$	Gain

Date	Particulars	L.F.	Debit Amount	Credit Amount
	Ram's Capital A/c Dr.		37,500	
	Laxman's Capital A/c Dr.		22,500	
	Bharat's Capital A/c Dr.		15,000	
	To Goodwill A/c			75,000
	(Existing goodwill written off in the old profit sharing ratio)			
	Laxman's Capital A/c (4,50,000 x 1/30) Dr.		15,000	
	Bharat's Capital A/c (4,50,000 x /30) Dr.		60,000	
	To Ram's Capital A/c (4,50,000 x 5/30)			75,000
	(Adjustment made for goodwill on change of profit sharing ratio)			