

Solution-10

	Old Ratio	New Ratio	Sacrificing/Gaining Ratio		
A	$\frac{2}{3}$	$\frac{3}{5}$	$\frac{10-9}{15}$	$\frac{1}{15}$	Sacrifice
B	$\frac{1}{3}$	$\frac{2}{5}$	$\frac{5-6}{15}$	$\frac{-1}{15}$	Gain

Goodwill = 60,000 + 75,000 = 1,35,000

Date	Particulars	L.F.	Debit Amount	Credit Amount
	A's Capital A/c (90,000 x 1/15) To B's Capital A/c (90,000 x 1/15) (Redistribution of profit)	Dr.	6,000	6,000
	B's Capital A/c To A's Capital A/c (Adjustment made for goodwill on change of profit sharing ratio)	Dr.	9,000	9,000

Partners' Capital Accounts

Particulars	A	B	Particulars	A	B
To B's Capital A/c	60,000		By Balance b/d	1,50,000	90,000
To A's Capital A/c		9,000	By A's Capital A/c		6,000
To Balance c/d	1,53,000	87,000	By B's Capital A/c	9,000	
Total	1,59,000	96,000	Total	1,59,000	96,000