

### Solution-19

Date	Particulars	L.F.	Debit Amount	Credit Amount
	General Reserve A/c <span style="float: right;">Dr.</span>		90,000	
	To Anu's Capital A/c (90,000 x 1/6)			15,000
	To Manu's Capital A/c (90,000 x 2/6)			30,000
	To Sonu's Capital A/c (90,000 x 1/6)			15,000
	To Rohan's Capital A/c (90,000 x 2/6)			30,000
	(General Reserve distributed amongst partners in the old profit sharing ratio)			
	Anu's Capital A/c (4,50,000 x 1/30) <span style="float: right;">Dr.</span>		15,000	
	Manu's Capital A/c (4,50,000 x 2/30) <span style="float: right;">Dr.</span>		30,000	
	To Sonu's Capital A/c (4,50,000 x 2/30)			30,000
	To Rohan's Capital A/c (4,50,000 x 1/30)			15,000
	(Adjustment made for goodwill on change of profit sharing ratio)			

#### Working Notes:

	<u>Old Ratio</u>	<u>New Ratio</u>	<u>Sacrificing/Gaining Ratio</u>					
Anu	$\frac{1}{6}$	$\frac{2}{10}$	$\frac{10-12}{60}$	=	$\frac{-2}{60}$	=	$\frac{-1}{30}$	Gain
Manu	$\frac{2}{6}$	$\frac{4}{10}$	$\frac{20-24}{60}$	=	$\frac{-4}{60}$	=	$\frac{-2}{30}$	Gain
Sonu	$\frac{1}{6}$	$\frac{1}{10}$	$\frac{10-6}{60}$	=	$\frac{4}{60}$	=	$\frac{2}{30}$	Sacrifice
Rohan	$\frac{2}{6}$	$\frac{3}{10}$	$\frac{20-18}{60}$	=	$\frac{2}{60}$	=	$\frac{1}{30}$	Sacrifice