

## Solution-23

### JOURNAL

Date	Particulars	L.F.	Dr Amount (₹)	Cr Amount (₹)
	Z's Capital A/c (18,000 x 3/10) <div style="text-align: right; margin-right: 20px;">Dr.</div> To X's Capital A/c (18,000 x 3/10) (Adjustment made for Net Reserves on change in the Profit-sharing ratio)		5,400	5,400

	Amount
General Reserve	6,000
Profit & Loss A/c (Credit)	24,000
<b>Sub-total</b>	<b>30,000</b>
Advertisement Suspense A/c	12,000
<b>Net Reserves</b>	<b>18,000</b>

	<u>Old Share</u>	<u>New Share</u>	<u>Sacrifice/Gain</u>	
X	$\frac{5}{10}$	$\frac{2}{10}$	$\frac{5-2}{10} = \frac{3}{10}$	Gain
Y	$\frac{3}{10}$	$\frac{3}{10}$	$\frac{3-3}{10} = \text{Nil}$	
Z	$\frac{2}{10}$	$\frac{5}{10}$	$\frac{2-5}{10} = \frac{-3}{10}$	Sacrifice