

## Solution-24

Date	Particulars	L.F.	Debit Amount	Credit Amount
	Investment Fluctuation Fund A/c <span style="float: right;">Dr.</span> To Investment A/c To Bhavya's Capital A/c (10,000 x 3/5) To Sakshi's Capital A/c (10,000 x 2/5) (Decline in value of Investment adjusted set off against Investment fluctuation fund and balance in the fund distributed to partners in their old ratio)		20,000	10,000 6,000 4,000
	Sakshi's Capital A/c (24,000 x 1/10) <span style="float: right;">Dr.</span> To Bhavya's Capital A/c (24,000 x 1/10) (Adjustment made for goodwill on change of profit sharing ratio)		2,400	2,400
	Sakshi's Capital A/c (23,400 x 1/10) <span style="float: right;">Dr.</span> To Bhavya's Capital A/c (23,400 x 1/10) (Adjustment made for General Reserve on change of profit sharing ratio)		2,340	2,340

### Working Notes:

	Old Ratio	New Ratio	Sacrificing/Gaining Ratio		
Bhavya	$\frac{3}{5}$	$\frac{1}{2}$	$\frac{6-5}{10}$	=	$\frac{1}{10}$ Sacrifice
Sakshi	$\frac{2}{5}$	$\frac{1}{2}$	$\frac{4-5}{10}$	=	$\frac{-1}{10}$ Gain