

Solution-28

Date	Particulars	L.F.	Debit Amount	Credit Amount
	Rocky's Capital A/c (36,000 x 1/10) Dr. To Pinky's Capital A/c (36,000 x 1/10) (Adjustment made for goodwill on change of profit sharing ratio)		3,600	3,600
	Rocky's Capital A/c (18,000 x 1/10) Dr. To Pinky's Capital A/c (18,000 x 1/10) (Adjustment made for gain on building revaluation on change of profit sharing ratio)		1,800	1,800

Working Notes:

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