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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Tvisha's Current/Capital A/c Dr To Divya's Current/Capital A/c (Goodwill adjusted on change in profit sharing ratio)		5,000	5,000

Working Notes

Calculation of Sacrificing / Gaining Ratio:

Partner	Old Ratio	New Ratio	Sacrifice / Gain
Tvisha	$\frac{1}{2}$	$\frac{3}{5}$	$\frac{1}{2} - \frac{3}{5} = \frac{(5-6)}{10} = -\frac{1}{10}$ Gain
Divya	$\frac{1}{2}$	$\frac{2}{5}$	$\frac{1}{2} - \frac{2}{5} = \frac{(5-4)}{10} = \frac{1}{10}$ Sacrifice

Total Goodwill = Rs. 50,000
 Goodwill to be adjusted = Rs. 50,000 $\times \frac{1}{10}$ = Rs. 5,000