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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
2019 Apr, 1	Seema's Capital A/c Dr To Rekha's A/c (Adjustment entry made for goodwill)		7,000	7,000
Apr 1	Workmen's Compensation Fund A/c Dr To Workmen's Compensation Claim A/c To Rekha's Capital A/c To Seema's Capital A/c To Mahesh's Capital A/c (Being Workmen's Compensation Fund distributed to Partners' Capital Accounts after meeting the claim)		90,000	40,000 25,000 15,000 10,000
Apr 1	Revaluation A/c Dr To Rekha's Capital A/c To Seema's Capital A/c To Mahesh's Capital A/c (Being Revaluation profit transferred to Partners' Capital Accounts)		40,000	20,000 12,000 8,000



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Working Notes

Calculation of Sacrificing / Gaining Ratio:

Partner	Old Ratio	New Ratio	Sacrifice / (Gain)
Rekha	$\frac{5}{10}$	$\frac{2}{5}$	$\frac{5}{10} - \frac{2}{5} = \frac{(5-4)}{10} = \frac{1}{10}$ Sacrifice
Seema	$\frac{3}{10}$	$\frac{2}{5}$	$\frac{3}{10} - \frac{2}{5} = \frac{(3-4)}{10} = -\frac{1}{10}$ Gain
Mahesh	$\frac{2}{10}$	$\frac{1}{5}$	$\frac{2}{10} - \frac{1}{5} = \frac{(2-2)}{10} = 0$ No Gain or Sacrifice

