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**BOOKS OF ROHIT AND MOHIT  
JOURNAL**

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Rohit's Capital A/c Mohit's Capital A/c To Goodwill A/c (Goodwill appearing in books written off in old ratio 3:2)	Dr. Dr.	9,000 6,000	15,000
	Cash/Bank A/c To Rahul's Capital A/c To Premium for Goodwill A/c (Capital & part of premium for Goodwill brought by Rahul)	Dr.	45,000	40,000 5,000
	Premium for Goodwill A/c Rahul's Current A/c To Rohit's Capital A/c To Mohit's Capital A/c (Premium for goodwill adjusted between sacrificing Partners in sacrificing ratio 3:2)	Dr. Dr.	5,000 5,000	6,000 4,000