

Sacrificed Share = Old share – New share

Anu: $\frac{2}{6} - \frac{4}{10} = \left(\frac{1}{15}\right)$ Gain

Manu: $\frac{1}{6} - \frac{2}{10} = \left(\frac{1}{30}\right)$ Gain

Tanu: $\frac{2}{6} - \frac{3}{10} = \frac{1}{30}$ Sacrifice

Kanu: $\frac{1}{6} - \frac{1}{10} = \frac{1}{15}$ Sacrifice

**BOOKS OF ANU, MANU, TANU AND KANU
JOURNAL**

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
1-Apr-2022	General Reserve A/c Dr. To Anu's Capital A/c To Manu's Capital A/c To Tanu's Capital A/c To Kanu's Capital A/c (General reserve distributed in old ratio)		36,000	12,000 6,000 12,000 6,000
1-Apr-2022	Anu's Capital A/c Dr. Manu's Capital A/c Dr. To Tanu's capital A/c To Kanu's Capital A/c (Goodwill adjusted on change in profit sharing ratio)		8,000 4,000	4,000 8,000