Firm's profit for 9 months $\quad = \quad$ Rs. $6,00,000 \times \dfrac{9}{12}$

$\qquad\qquad\qquad\qquad\qquad\qquad = \quad$ Rs. $4,50,000$

X's share is the profits till the date of his death $\quad = \quad \dfrac{1}{3} \times 4,50,000$

$\qquad\qquad\qquad\qquad\qquad\qquad = \quad$ Rs. $1,50,000$

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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
31-12-2021	Profit and Loss Suspense A/c Dr.		1,50,000	
	To X's Capital A/c			1,50,000
	(X's share in the profits till the date of his death transferred to his Capital A/c)			