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Amount agreed to be paid to Girdhari = 5,90,000

Less: Balance of his capital A/c = 5,00,000

Girdhari's share of Goodwill (3/9) = 90,000

Goodwill of the firm = $90,000 \times \frac{9}{3}$
 = Rs. 2,70,000

JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
31-03-2022	Mohan's Capital A/c Dr. Shyam's Capital A/c Dr. To Girdhari's capital A/c (Girdhari's share of goodwill adjusted to remaining partners' capital accounts in gaining ratio)		60,000 30,000	90,000