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Session 2021-22  
Compartment

Q-3



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$$\begin{aligned} \text{B's Share of Goodwill} &= \text{Rs. } 1,80,000 \times \frac{2}{6} \\ &= \text{Rs. } 60,000 \end{aligned}$$

### JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
31-03-2022	A's Capital A/c C's Capital A/c To B's Capital A/c (Being B's share of goodwill adjusted in remaining partners' Capital Accounts in the gaining ratio)	Dr. Dr.	45,000 15,000	60,000