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Proportionate Cap by
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90,91\& 92
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Revaluation Account

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Accounts Chapter 2,
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Proportionate Capital
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Partner Ts
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Accountancy □

Admission of a
Partner (Volume I)

Question 1. X, Y and
Z are partners sharing
profits and losses in
the ratio of 5:3:2.

They admit A into
partnership and give
him $\frac{1}{5}$ th share of

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Partner. Find the new profit-sharing ratio.

Solution: Question 2.

Ravi and Mukesh are sharing profits in the ratio of 7: 3.

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Accountancy Chapter

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5 Admission of a partner. Question 1.

X, Y, and Z are partners sharing profits and losses in the ratio of 5 : 3: 2.

They admit A into partnership and give him $\frac{1}{5}$ th share of profits. Find the new profit-sharing ratio.

Solution: Old Ratio = X: Y: Z = 5:3:2. $\frac{1}{5}$ share of profit is

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Accountancy Vol 1

Chapter ...

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Solutions Chapter 4

Admission of a

Partner. (i) R and T

are partners in a firm

sharing profits in the

ratio of 3 : 2. S joins

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Partner To
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the firm. R surrenders
1/4th of his share and
T 1/5th of his share ...

(ii) A and B are
partners. They admit
C for 1/4th share. In
future , the ...

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Solutions Chapter 4 ...
When a new partner
is admitted, assets
are revalued and

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liabilities are reassessed so that the gain or loss arising on account of such revaluation up to the date of admission of a new partner may be ascertained and adjusted in the Old partners' Capital Account in their old profit-sharing ratio and the new partner should neither gain

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Partner because of change in the value of assets or amount of liabilities.

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Class 12 Chapter 5
Admission of a ...
Concepts covered in
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- Double Entry Book
Keeping Volume 1
chapter 5 Admission
of a Partner are

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Admission Of A Partner Ts

Reconstitution of a Partnership Firm,
Admission of a New Partner, Retirement and Death of a Partner - Calculation of New Profit Sharing Ratio, Retirement and Death of a Partner - Sacrificing Ratio, Concept of Goodwill, Adjustment for Accumulated Profits

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Revaluation of Assets
and Reassessment of
Liabilities, Admission
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Adjustment ...

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explained in detail by
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Here we have given

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Partner. Question 1.

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X, Y and Z are partners sharing profits and losses in the ratio of 5 : 3 : 2 .

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its updated
information, is an
incredible reference

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Partner To
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for learning the basics of problem-solving on the topic. Treatment of Goodwill. Goodwill is an intangible asset which signifies the reputation of a business in the market. A new partner brings in his share of the premium for goodwill.

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Class 12 Accountancy
Volume 1 Chapter ...

What is the Admission
of a Partner?

Calculating the new
profit sharing ratio
along with the
sacrificing ratio.

Accounting for
goodwill. Revaluation
of assets and
liabilities. Adjustment
of capital as per new
profit sharing ratio.

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Admission of a New
Partner: meaning,
definition, example

On 1st April, 2019 the
partners admit Anshu
as a partner on the
following terms: (a)

The new profit-
sharing ratio of
Deepika, Rajshree
and Anshu will be 5 :
3 : 2 respectively. (b)
Anshu shall bring in ₹

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32,000 as his capital.

(c) Anshu is unable to bring in any cash for his share of goodwill.

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In this video, I will teach you about Admission of a Partner and here I will explain Question 66

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Preparation
of Capital A/c &
Balance Sheet.
(Chap...

Admission of a
Partner Chapter 5 |
Question 66 | TS
Grewal ...

Answer: A person can
be admitted as a new
partner: 1.) If it is so
agreed in the
Partnership Deed, or

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2.) In the absence of the Partnership Deed, if all the partners agree for the

admission. Q3. State any one purpose of admitting a new partner in a firm.

Answer.

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Chapter 5 Admission

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Accountancy Chapter
4 - Change in Profit-
Sharing Ratio Among
the Existing Partners;

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Accountancy Chapter
5 - Admission of a

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partner | Change in
profit sharing ratio |
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Partner Class 12

accounts Change in profit sh...

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Admission of a partner | Change in profit sharing ratio ...
It is often agreed on admission of a partner that the capitals of all partners should be in proportion to their respective shares in profits. The starting

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point may be the new partner's capital or the new partner himself may be required to bring in capital equal to his share in the firm.

Admission of a
Partner: Goodwill,
Revaluation and
Other ...

To get started finding
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Jain discussed the

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question QUESTION

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