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and Valuation. Question 1. Goodwill is
to be valued at three years purchase
of four years average profit. Profits for
last four years ending on 31st March
of the firm were: 2015 ? 12,000; 2016

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? 18,000; 2017 ? 16,000; 2018 ?
14,000. Calculate amount of Goodwill.
Solution:

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Solution: Question 12. A, B, C and D
are in partnership sharing profits and

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losses in the ratio 36:24:20:20 respectively. E joins the partnership for 20% share and A, B, C and D in future would share profits among themselves as $\frac{3}{10}:\frac{4}{10}:\frac{2}{10}:\frac{1}{10}$. Calculate new profit-sharing ratio after E's admission. Solution: Question 13.

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Rs.50,00,000 divided into Equity Shares of Rs.10 each. The company offered for public subscription all the shares.

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allotment was made to all the applicants.

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for-Profit Organisations Question 1.
From the following particulars of
Evergreen club, prepare Receipts and
payments Account for the year ended
31st March,2018:

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Sharing Ratio Among the Existing
Partners Question 1. A and B are
sharing profits and losses equally.
With effect from 1st April, 2018, they
agree to share profits in the ratio of 4 :
3.

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