

VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

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Teacher name – Ajay Kumar Sharma

Illustration 2

Alka, Harpreet and Shreya are partners sharing profits in the ratio of 3:2:1. Alka retires and her share is taken up by Harpreet and Shreya in the ratio of 3:2. Calculate the new profit sharing ratio.

Solution

$$\text{Gaining Given, Ratio of Harpreet and Shreya} = 3:2 = \frac{3}{5} : \frac{2}{5}$$

$$\text{Old Profit Sharing Ratio of between Alka, Harpreet and Shreya } 3:2:1 = \frac{3}{6} : \frac{2}{6} : \frac{1}{6}$$

$$\text{Share acquired by Harpreet} = \frac{3}{5} \text{ of } \frac{3}{6} = \frac{9}{30}$$

$$\text{Share acquired by Shreya} = \frac{2}{5} \text{ of } \frac{3}{6} = \frac{6}{30}$$

$$\text{New Share} = \text{Old Share} + \text{Acquired Share}$$

$$\text{Harpreet's New Share} = \frac{2}{6} + \frac{9}{30} = \frac{19}{30}$$

$$\text{Shreya's New Share} = \frac{1}{6} + \frac{6}{30} = \frac{11}{30}$$

$$\text{New Profit Sharing Ratio of Harpreet and Shreya} = 19:11$$

Illustration 3

Murli, Naveen and Omprakash are partners sharing profits in the ratio of $\frac{3}{8}$, $\frac{1}{2}$ and $\frac{1}{8}$. Murli retires and surrenders $\frac{2}{3}$ rd of his share in favour of Naveen and the remaining share in favour of Omprakash. Calculate new profit sharing and the gaining ratio of the remaining partners.

Solution

	Naveen	Omprakash
(i) Old Share	$\frac{1}{2}$	$\frac{1}{8}$
(ii) Share Acquired by Naveen and Omprakash from Murli	$= \frac{2}{3} \text{ of } \frac{3}{8} = \frac{2}{8}$	$\frac{1}{3} \text{ of } \frac{3}{8} = \frac{1}{8}$
(iii) New Share = (i) + (ii)	$= \frac{1}{2} + \frac{2}{8}$	$\frac{1}{8} + \frac{1}{8}$
	$= \frac{6}{8} \text{ or } \frac{3}{4}$	$= \frac{2}{8} \text{ or } \frac{1}{4}$

Thus, the New profit sharing Ratio = $\frac{3}{4} : \frac{1}{4}$ or 3:1, and the

$$\text{Gaining Ratio} = \frac{2}{8} : \frac{1}{8} \text{ or } 2:1 \text{ [as calculated in (ii)].}$$

Illustration 4

Kumar, Lakshya, Manoj and Naresh are partners sharing profits in the ratio of 3 : 2 : 1 : 4. Kumar retires and his share is acquired by Lakshya and Manoj in the ratio of 3:2. Calculate new profit sharing ratio and gaining ratio of the remaining partners.

Solution

	<i>Lakshya</i>	<i>Manoj</i>	<i>Naresh</i>
(i) Old Share	$\frac{2}{10}$	$\frac{1}{10}$	$\frac{4}{10}$
(ii) Acquired Share from Kumar	$\frac{3}{5}$ of $\frac{3}{10}$	$\frac{2}{5}$ of $\frac{3}{10}$	Nil
	$= \frac{9}{50}$	$= \frac{6}{50}$	Nil
(iii) New share = (i) + (ii)	$\frac{2}{10} + \frac{9}{50}$	$= \frac{1}{10} + \frac{6}{50}$	$= \frac{4}{10} + \text{Nil}$
	$= \frac{19}{50}$	$= \frac{11}{50}$	$= \frac{20}{50}$

The New Profit Sharing Ratio is 19 : 11 : 20

Gaining ratio is 3 : 2 : 0

- Notes : 1. Since Lakshya and Manoj are acquiring Kumar's share of profit in the ratio of 3:2, hence, the gaining ratio will be 3:2 between Lakshya and Manoj.
2. Naresh has neither sacrificed nor gained.

Illustration 5

Ranjana, Sadhna and Kamana are partners sharing profits in the ratio 4:3:2. Ranjana retires; Sadhna and Kamana decided to share profits in future in the ratio of 5:3. Calculate the Gaining Ratio.

Solution

$$\text{Gaining Share} = \text{New Share} - \text{Old Share}$$

$$\text{Sadhna's Gaining Share} = \frac{5}{8} - \frac{3}{9} = \frac{45 - 24}{72} = \frac{21}{72}$$

$$\text{Kamana's Gaining Share} = \frac{3}{8} - \frac{2}{9} = \frac{27 - 16}{72} = \frac{11}{72}$$

$$\text{Gaining Ratio between Sadhna and Kamana} = 21:11.$$