

ADMISSION OF PARTNER

A, B and C are partners sharing profits in the ratio of 4:3:2. D is admitted for $\frac{1}{3}$ rd share in future profits. What is the sacrificing ratio

Ratio 4:3:2

$$4+3+2=9$$

D's share = $\frac{1}{3}$

So A's ~~share~~ sacrifice = $\frac{1}{3} \times \frac{4}{9} = \frac{4}{27}$

B's sacrifice = $\frac{1}{3} \times \frac{3}{9} = \frac{3}{27}$

C's sacrifice = $\frac{1}{3} \times \frac{2}{9} = \frac{2}{27}$

Sacrificing Ratio is $\frac{4}{27} : \frac{3}{27} : \frac{2}{27}$
4:3:2

Q. Akshay and Bharati are partners sharing profits in the ratio of 3:2. They admit Dinesh as a new partner for $\frac{1}{5}$ th share in the future profits of the firm which he gets equally from Akshay and Bharati. Calculate new profit-sharing ratios of Akshay, Bharati and Dinesh.

Solution:-

Dinesh share = $\frac{1}{5}$

and two partner share are equally

Akshay's sacrifice = $\frac{1}{5} \times \frac{1}{2} = \frac{1}{10}$

Bharati's sacrifice = $\frac{1}{5} \times \frac{1}{2} = \frac{1}{10}$

New profit-sharing Ratio
 Old Ratio - Sacrificing Ratio

$$\text{AKshay} \frac{3}{5} - \frac{1}{10}$$

$$\text{New share} \quad \frac{6}{10} - \frac{1}{10} = \frac{5}{10}$$

$$\text{Share New share} = \frac{2}{5} - \frac{1}{10} = \frac{4-1}{10} = \frac{3}{10}$$

New profit-sharing Ratio of A

AKshay : Bharti : Dinesh

$$\frac{5}{10} : \frac{3}{10} : \frac{1}{5}$$

$$\underline{5 : 3 : 2}$$

Rohit and Mohit are partners in a firm sharing profit in the ratio of 5:3. They admit Vijay as a new partner for $\frac{1}{7}$ share in the profit. The new profit sharing ratio will be 4:2:1. Calculate the sacrificing ratio of Rohit and Mohit

Old Ratio

$$5 : 3$$

$$\text{or } \frac{5}{8} : \frac{3}{8}$$

New Ratio

Rohit : Mohit : Vijay

$$4 : 2 : 1$$

$$\frac{4}{7} : \frac{2}{7} : \frac{1}{7}$$

Sacrificia Ratio

= old Ratio - new Ratio

$$\text{Robert Sacrificia} = \frac{5}{8} - \frac{4}{7} = \frac{35-32}{56} = \frac{3}{56}$$

$$\text{Nishit Sacrificia} = \frac{3}{8} - \frac{2}{7} = \frac{21-16}{56} = \frac{5}{56}$$

$$\text{Sacrificia Ratio} = \frac{3}{56} : \frac{5}{56}$$

$$\underline{3 : 5}$$