



INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



Subject : Accountancy	Topic : Admission Calculation of NPSR	Date of Issue: __/__/2017 Worksheet No.5
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Name of the Student : _____	Class & Division : XII ____	Roll Number : ____

1. A and B are Partners sharing Profits and Losses in the ratio 3:1. C was admitted as a new Partner for $\frac{1}{4}$ th share. Calculate the new Profit sharing ratio.
2. A and B are Partners sharing Profits and Losses in the ratio 2:3. C was admitted as a new Partner for $\frac{1}{5}$ th share. Calculate the new Profit sharing ratio.
3. A, B and C are Partners sharing profits and losses in the ratio 3:1:1. D is admitted as a new partner for $\frac{1}{5}$ th share and C retains his original share. Calculate the NPSR.
4. P, Q and R are Partners sharing profits and losses in the ratio 3:2:1. S is admitted as a new partner for $\frac{1}{6}$ th share and Q retains his original share. Calculate the NPSR.
5. A and B are Partners sharing Profits and Losses in the ratio 3:2. C was admitted as a new Partner for $\frac{1}{4}$ th share. A and B will share future profits in the ratio 2:1. Calculate the new Profit sharing ratio and sacrificing ratio.
6. A and B are Partners sharing Profits and Losses in the ratio 5:3. C was admitted as a new Partner for $\frac{1}{5}$ th share. A and B will share future profits in the ratio 1:1. Calculate the new Profit sharing ratio.
7. A and B are Partners sharing Profits and Losses in the ratio 3:2. C was admitted for $\frac{3}{7}$ th share which he acquires $\frac{2}{7}$ th from A and $\frac{1}{7}$ th from B. Calculate the new Profit sharing ratio.
8. M and N are Partners sharing Profits and Losses in the ratio 5:3. O was admitted for $\frac{1}{5}$ th share which he acquires $\frac{1}{10}$ th from M and $\frac{1}{10}$ th from N. Calculate the new Profit sharing ratio.
9. X and Y are Partners sharing Profits and Losses in the ratio 3:2. Z was admitted as a new partner. X surrendered $\frac{1}{5}$ th of his share and Y surrendered $\frac{2}{5}$ th of his share in favor of Z. Calculate the new Profit sharing ratio.
10. X and Y are Partners sharing Profits and Losses in the ratio 4:3. Z was admitted as a new partner. X surrendered $\frac{1}{4}$ th of his share and Y surrendered $\frac{1}{3}$ rd of his share in favor of Z. Calculate the new Profit sharing ratio.
11. X and Y are Partners sharing Profits and Losses in the ratio 9:6. Z was admitted as a new partner. X surrendered $\frac{3}{15}$ th of his share and Y surrendered $\frac{6}{15}$ th of his share in favor of Z. Calculate the new Profit sharing ratio.
12. X and Y are Partners sharing Profits and Losses in the ratio 3:2. Z was admitted as a new partner. X gives $\frac{1}{3}$ rd of his share and Y gives $\frac{1}{10}$ th from his share. Calculate the new Profit sharing ratio.
13. A, B, C and D are Partners sharing profits and losses in the ratio 9:6:5:5 respectively. E joined the firm as a new partner for 20% share. A, B, C and D would in future share profits among themselves as 3:4:2:1. Calculate the NPSR.
14. A and B are Partners sharing Profits and Losses in the ratio 3:1. C was admitted as a new Partner for $\frac{1}{4}$ th share. C acquired his share in the proportion 2:1. Calculate the new Profit sharing ratio.



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15. A and B are Partners sharing Profits and Losses in the ratio 4:1 C was admitted as a new Partner for $\frac{1}{5}$ th share. C acquired his share in the proportion 3:2. Calculate the new Profit sharing ratio.
16. P, Q and R are Partners sharing profits and losses in the ratio 3:2:1. S is admitted as a new partner for $\frac{1}{6}$ th share and the new profit sharing ratio will be 4:3:3:2. Calculate the Sacrificing share.
17. A and B are Partners sharing Profits and Losses in the ratio 4:3 C was admitted as a new Partner for $\frac{1}{5}$ th share. C acquired his share in the proportion 3:2. Calculate the new Profit sharing ratio.
18. Ajit, Baljit and Charanjit are partners sharing profits in 5: 3: 2 ratio. They admitted Ajit's son Daljit for $\frac{1}{8}$ th of the share which he acquired entirely from his father Ajit. Calculate new profit sharing ratio.
19. Mohan and Sohan are partners sharing profits in the ratio of 3 : 2. They admit Karan and give him $\frac{1}{5}$ th share. He gets it equally from Mohan and Sohan. Find out the new ratio.
20. Amar, Bharat and Charat are partners sharing profits in the ratio of 5 : 3 : 2. They admit Sheetal and give him 20 % share. He gets his share from the old partners in their old ratio of 5 : 3 : 2. Calculate the new ratio.
21. Anu , Beena and Leena are sharing profits in the ratio of 5 : 3 : 2 . They admit Disha and give her $\frac{1}{8}$ th share, which she gets from Anu, Beena and Lena in the ratio of 3: 2: 1. Calculate the new ratio.
22. X and Y share profits in the ratio of 3: 2. They admit Z with $\frac{3}{7}$ share in profits. He gets this share as $\frac{1}{7}$ from X and $\frac{2}{7}$ from Y. Calculate the new ratio.
23. Ajit and Baljit are partners sharing profits in the ratio of 3: 2. They admit Surjit as a new partner. Ajit surrenders $\frac{1}{4}$ th of his share and Baljit sacrifices $\frac{1}{5}$ th of his share. Calculate the new ratio.
25. A, B and C are partners sharing profits as 5 : 3 : 2 . They admit D and give him $\frac{1}{5}$ th of the share. It is decided that C's share will not change. Calculate new ratio.
26. Amar and Akbar share profits in the ratio of 3 ; 2. They admit Babar with $\frac{1}{6}$ th of the share. Calculate the new ratio and sacrificing ratio.
27. X & Y share profits in the ratio of 4: 1. They admit Z with $\frac{1}{5}$ th share, which he gets only from X. Calculate new ratio and sacrificing ratio.
28. Laxman and Mohan share profits in the ratio of 5: 2. They admit Sunder with $\frac{1}{8}$ th share. Sunder gets it:
 - a) Equally from Laxman and Mohan
 - b) In the ratio of 3: 1 from Laxman and Mohan respectively.Calculate new ratio in both the above cases.
29. Seeta and Geeta shared profits in the ratio of 3: 2. Rita was admitted with $\frac{1}{5}$ th share. It was agreed that Seeta and Geeta will share future profits in the ratio of 2: 1. Calculate the new ratio and the sacrificing ratio.
30. Akash and Prakash shared profits as 2: 3. They admit Sudesh as a new partner. Akash, Prakash and Sudesh decide to share their profits in the ratio of 3: 2: 2 respectively. Calculate the gain or sacrifice made by each of the old partners on the admission of Sudesh.

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