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I. com (XIIth) Goodwill

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Q8

Solution:- Calculation of Average profit.

Particulars	Amount
Years ended on 31 st March 2016	1,50,000 (profit)
" " " 31 st March 2017	1,20,000 (profit)
" " " 31 st March 2018	1,80,000 (profit)
* " " " 31 st March 2019 (see w.N. 1)	1,30,000 (Loss)
	<u>3,20,000</u>

past year profit = (4,50,000 - 1,30,000)

So, Average profit = $\frac{3,20,000}{4} = 80,000$ Ans

Now Goodwill = Average profit x No. of Year's purchase
 $= 80,000 \times 2 = 1,60,000$ Ans

* Working note - 1 :

(i) cost of motorbike was wrongly debited as travelling expenses A/c. so after adjustment the loss for the year 2019 will reduced by 50,000

(ii) Depreciation = $50,000 \times \frac{24}{100} = 12,000$ charged on profit. so it should increase loss.

So Actual loss in 2019 = $1,70,000 - 50,000 + 12,000$
 $= 1,30,000$ (Loss).

ख्याति : अर्थ, प्रकृति, प्रभावित करने वाले कारक एवं मूल्यांकन विधियाँ

पंचम वर्ष (5th Year) : ₹ 16,000

ख्याति का मूल्यांकन पिछले पाँच वर्षों के लाभ-हानि के 4 वर्षों के क्रय के आधार पर ख्याति की राशि की गणना कीजिए।

[Ans. Goodwill ₹ 27,200] [Hint : Average Profit ₹ 6,800]

8. X तथा Y साझेदार हैं जो लाभ-हानियों को 3 : 2 के अनुपात में बाँटते हैं। वे Z को 1/3 हिस्से के लिए साझेदारी में लेने को सहमत हुए। इसके लिए ख्याति का मूल्यांकन पिछले चार वर्षों के औसत लाभ के दो वर्षीय क्रय पर किया जाना है।

X and Y are partners sharing profits and losses in the ratio of 3 : 2. They agree to take into partnership for Z 1/3rd share. For this purpose, goodwill is to be valued at two years' purchase of the average profit of last 4 years which were as follows :

Year ended on 31st March, 2016	₹
Year ending on 31st March, 2017	1,50,000 (Profit)
Year ending on 31st March, 2018	1,20,000 (Profit)
Year ending on 31st March, 2019	1,80,000 (Profit)
	1,70,000 (Loss)

1 अप्रैल, 2018 को ₹ 50,000 लागत की एक मोटर बाईक क्रय की गई और इसे यात्रा व्यय खाते में डेबिट कर दिया गया। इस पर 20% वार्षिक हिस लगाया जाना है। ख्याति का मूल्य ज्ञात कीजिए।

On 1st April, 2018 a Motor bike costing ₹ 50,000 was purchased and debited to travelling expenses account, on which depreciation is to be charged @ 20% p.a. Calculate the value of goodwill.

[Ans. Goodwill ₹ 1,60,000; Average Profit ₹ 80,000]

□ भारित औसत लाभ विधि (Weighted Average Method)

9. एक फर्म के गत पाँच वर्षों के लाभ इस प्रकार हैं :

The profits of the firm for the last five years were as follows :