

Date  
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Thursday

# I. Com (XIIth) Valuation of Goodwill

Solved by :- Z.T. Asst. prof Akhilesh Kumar  
Department of Commerce  
J.K. College Birahi Darbhanga.

Q No. 14.

Solution:-

$$\text{Average profit} = \frac{\text{Total profit}}{\text{No. of years}}$$

$$= \frac{20,000 + 22,000 + 28,000 + 34,000}{4}$$

$$= \frac{1,04,000}{4} = 26,000$$

$$\text{Normal profit} = \text{Capital Employed} \times \text{N.O.R.} \\ = 1,20,000 \times \frac{10}{100} = 12,000$$

$$\text{Super profit} = \text{Average profit} - \text{Normal profit} \\ = 26,000 - 12,000 \\ = 14,000$$

$$\text{Now value of Goodwill} = \text{Super profit} \times \text{No. of years.} \\ \text{Purchase} \\ = 14,000 \times 3 \\ = \underline{\underline{42,000}}$$

By Akhilesh Kumar

### एस बी पी डी पब्लिकेशन्स वित्तीय लेखांकन—XII

अधिलाभ के दो वर्षों के क्रय के आधार पर ख्याति के मूल्य की गणना कीजिए। (The average profits expected of a firm in future is ₹ 1,36,000 per year and capital invested in the business by the firm is ₹ 7,00,000. The rate of interest expected from capital invested in this class of business is 12%. The remuneration of the partners is estimated to be ₹ 16,000 for the year. Calculate the value of goodwill on the basis of two years' purchase of super profits.)  
[Ans. Value of Goodwill ₹ 72,000] [Hint : Super Profit ₹ 36,000]

14. एक साझेदारी फर्म ने गत चार वर्षों के दौरान निम्नलिखित शुद्ध लाभ कमाया :

A partnership firm earned net profits during the last four years as follows :

प्रथम वर्ष (1st year)	₹ 20,000	तृतीय वर्ष (3rd year)	₹ 28,000
द्वितीय वर्ष (2nd year)	₹ 22,000	चतुर्थ वर्ष (4th year)	₹ 34,000

फर्म की विनियोजित पूंजी ₹ 1,20,000 है। जोखिम को ध्यान में रखते हुए पूंजी पर उचित प्रतिफल की दर 10% है। उपरोक्त अवधि में प्राप्त अधिलाभों के तीन वर्ष के क्रय मूल्य के आधार पर ख्याति के मूल्य की गणना कीजिए।

The capital investment of the firm is ₹ 1,20,000. A fair return on the capital having regard to the risk (interest) is 10%. Calculate the value of goodwill on the basis of 3 years' purchase of average super profits earned during the above mentioned period.

[Ans. Goodwill ₹ 42,000.]

ख्याति की गणना : पूंजीकरण विधि (Calculation of Goodwill : Capitalisation Method)