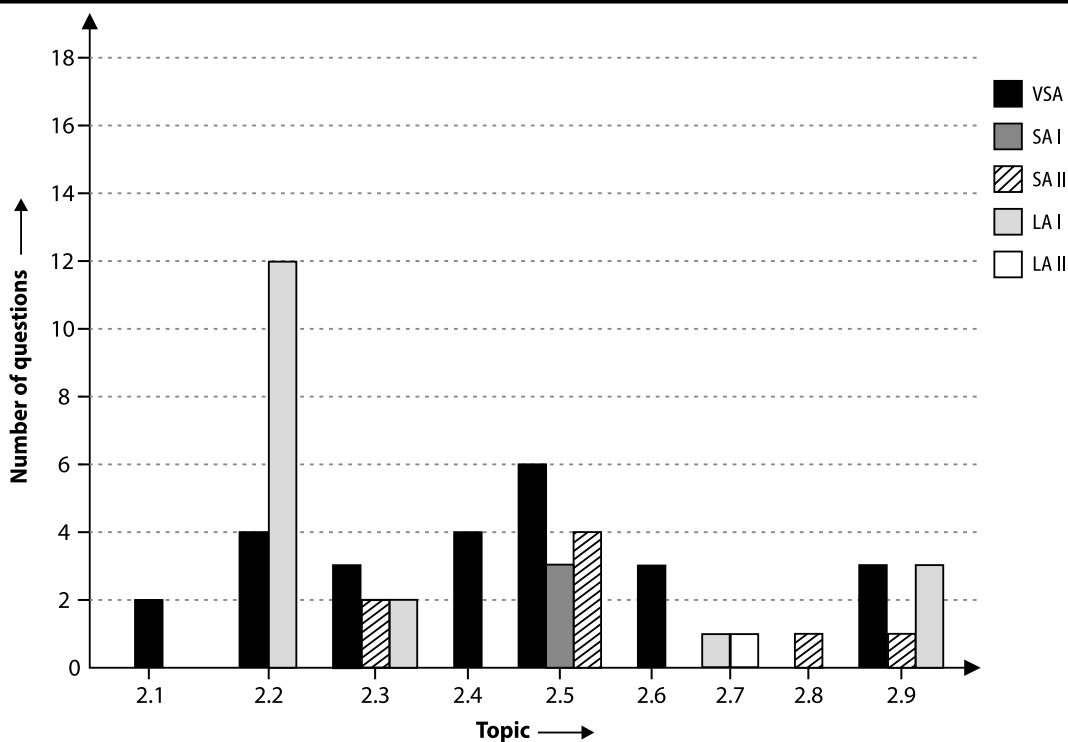


# 02

## Reconstitution of a Partnership Firm: Admission of a Partner

2.1 Modes of Reconstitution of a Partnership Firm	2.6 Adjustment for Accumulated Profits and Losses
2.2 Admission of a New Partner	2.7 Revaluation of Assets and Reassessment of Liabilities
2.3 New Profit Sharing Ratio	2.8 Adjustment of Capitals
2.4 Sacrificing Ratio	2.9 Change in Profit Sharing Ratio among the Existing Partners
2.5 Goodwill	

### Topicwise Analysis of Last 10 Years' CBSE Board Questions (2018-2009)



- ▶▶ Maximum weightage is of *Admission of a New Partner*.
- ▶▶ Maximum number of VSA, SA I and SA II type questions were asked from *Goodwill*.
- ▶▶ Maximum LA I type questions were asked from *Admission of a New Partner*.
- ▶▶ LA II question was asked from *Revaluation of Assets and Reassessment of Liabilities*.