

Chapter 13 Partnership Dissolution

NAME:		Date:
Professor:	Section:	Score:

QUIZ:

Use the following information for the next three cases:

Carrots joins the partnership of Apple and Banana. Before the admission of Carrots, the partnership statement of financial position shows the following information:

Cash	30,000
Accounts receivable	140,000
Inventory	200,000
Equipment	500,000
<i>Total assets</i>	<u>870,000</u>
Accounts payable	80,000
Apple, Capital (60%)	515,000
Banana, Capital (40%)	275,000
<i>Total liabilities and equity</i>	<u>870,000</u>

The following adjustments are determined:

- The recoverable amount of the accounts receivable is ₱120,000.
- The inventory has a net realizable value of ₱160,000.
- The equipment has a fair value of ₱450,000.
- Unrecorded liabilities amount to ₱20,000.

Case #1: Carrots acquires half of Banana's interest for ₱800,000.

Requirements:

- Provide the entry to record the admission of Carrots.
- Determine the balances of the partners' capital accounts after the admission of Carrots.
- Determine the profit or loss sharing ratio of the partners after the admission of Carrots.

Case #2: Carrots invests ₱165,000 cash to the partnership in exchange for a 20% interest.

Requirements:

- Provide the journal entry to record the admission of Carrots.
- Compute for the capital balances of the partners following the admission of Carrots.
- Determine the profit or loss sharing ratio of the partners after the admission of Carrots.

Case #3: If Carrots is to invest sufficient cash to obtain $\frac{2}{5}$ interest in the partnership, how much should Carrots contribute to the new partnership?

"The name of the Lord is a strong tower; the righteous run to it and are safe." (Proverbs 18:10)

- END -

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Complete Accounting Course David Himmelblau,1924 *Solutions to Practice Problems for Accounting, Theory and Practice, Appendices A and B, Volume III (third Year)* Roy Bernard Kester,1922 **15 Practice Sets UPSC IAS General Studies Paper 1 for Prelims 2021** R P Meena, 15 Practice Sets UPSC IAS General Studies Paper 1 for Prelims 2021 Other Courses MYUPSC GRASP IAS Most awaited Super core batch for UPSC IAS Prelims 2021 Crash Course By the end of the program you would have solved 4000 high quality MCQs Free Subscription to our Subject wise and Text book based Prelims Test Series is also given for extra practice Apart from all this free access to Prelims Booster Notes is also provided for Prelims 2021 Most Important UPSC IAS topics for UPSC Exam 2021 The IAS preparation is the interplay of important topics for UPSC Syllabus Important topics for the UPSC 2021 prelims and IAS main 2021 exam IAS exam is all about the important topics which need to be prepared by the IAS aspirants The candidates must develop the skill to understand and observe any current event of national and international importance from a lens of UPSC syllabus and relevance for the IAS exam Special emphasis should be given to filter out the irrelevant events and happenings which are not important for the IAS exam This skill can only be developed by analysing the IAS question papers of the prelims exam and main exam Important topics for the UPSC Prelims and mains exam 2021 and the IAS main 2020 will have the overlapping because the time frame of the exam overlaps each other The UPSC syllabus for prelims exam does not define the topics in detail The candidates should understand the demand of the UPSC exam by analysing the UPSC syllabus and UPSC question paper simultaneously UPSC preparation requires over one year of dedicated preparation in the right direction with the right strategy Important topics for UPSC IAS exam are the tip of the iceberg of UPSC syllabus Important topics for UPSC exam provides the right direction to the UPSC IAS preparation **Research-practice Partnerships for School Improvement** Mei Kuin Lai,Stuart

McNaughton,Rebecca Jesson,Aaron Wilson,2020-03-13 This book provides a theoretical and practical account of a successful design based research practice partnership the Learning Schools Model The Model has built school capability and improved valued student outcomes for primarily indigenous and ethnic minority students for over 15 years and across five countries

Knowledge Solutions Olivier Serrat,2017-05-22 This book is open access under a CC BY NC 3 0 IGO license This book comprehensively covers topics in knowledge management and competence in strategy development management techniques collaboration mechanisms knowledge sharing and learning as well as knowledge capture and storage Presented in accessible chunks it includes more than 120 topics that are essential to high performance organizations The extensive use of quotes by respected experts juxtaposed with relevant research to counterpoint or lend weight to key concepts cheat sheets that simplify access and reference to individual articles as well as the grouping of many of these topics under recurrent themes make this book unique In addition it provides scalable tried and tested tools method and approaches for improved organizational effectiveness The research included is particularly useful to knowledge workers engaged in executive

leadership research analysis and advice and corporate management and administration It is a valuable resource for those working in the public private and third sectors both in industrialized and developing countries **Practical Practice Solutions in Dentistry** Sheri B. Doniger, DDS,2018-05-16 Practical Practice Solutions in Dentistry Building Your Successful Future provides a broad overview of how to start a business and be successful With contributions from industry experts sharing real life lessons learned in the management of dentistry offices this volume delivers a comprehensive practice management resource The editor Dr Sheri B Doniger set a course to collect expert advice on basic and complex concepts for dentists starting out as small business owners The chapter contributors provide readers with dental industry voices sharing information from a first hand viewpoint Chapters offer strategies for business topics such as negotiating leases hiring and team training and billing and dental coding FCI-AGM Exam PDF-Assistant General Manager-Accounts Exam Ebook-PDF Chandresh Agrawal,nandini books,2025-06-25 SGN The Ebook FCI AGM Assistant General Manager Accounts Exam Ebook PDF Covers All Sections Of The Exam **C.P.A. Problems and Solutions** Lloyd Morey,William Burtis Castenholz,1919

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Second Decennial Edition of the American Digest ,1924 *New Markets, New Mindsets* Tashmia Ismail,Nicola Kleyn,Gwen Ansell,2012 The base of the pyramid BOP the largest socio economic group but which also has the lowest income is the subject of increasing attention in business practices worldwide the current shift of which is toward creating a more sustainable market That trend is thoroughly detailed in this helpful guide to understanding and succeeding in BOP business Utilizing case studies from South Africa the book demonstrates that in South Africa around 60 percent of the population is not served or underserved by current business with similar comparisons existing globally The book offers strategies for tapping the significant new market both effectively and ethically and showcases pioneering BOP businesses as well as the failures giving special focus to what makes an approach sustainable Also included are interviews with more than 40 top players and the case studies include Nestl Danone Walmart Blue Label Technologies and Capitec

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