

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 -

Partnership Practice Set Solution

Allen Salowe, Leon Lessinger



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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 **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 **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

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generalized to education This book takes on these misunderstandings and shows precisely what educators may do in order to overcome them Educators will find Salowe and Lessinger s advice to be a rational sober and research based approach to an often debated topic Designing solutions for transitions from childhood to adult life for youth with disabilities: A guide for service providers, organizations, and system leaders Evidence to Care, Holland Bloorview Kids Rehabilitation

Hospital,Transitions Strategy Team, Holland Bloorview Kids Rehabilitation Hospital,2023-10-03 This guide offers a blueprint for co designing and refreshing evidence informed needs based solutions Written for service providers organizations and system leaders who support transitions to adult life for young people with disabilities across healthcare community education and social service sectors The digestible content and visually appealing graphic design makes the guide easy to read and navigate allowing you to choose which sections are most relevant to you Start with an introduction to using evidence and best practices in transition practice Then read about our transformative approach to solution design presented in four key tenets Frameworks Solution focused approach Human centered design and Collaboration To see how we put these tenets in action skip ahead to four examples of transitions solutions implemented at Canada s largest pediatric rehabilitation hospital Holland Bloorview Kids Rehabilitation Hospital To action the tenets in your own practice use the evidence informed and practice based supporting materials in the two appendices Each section contains valuable resources tools and tips for your practice **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 **Social Workers' Desk Reference** Albert R. Roberts,2009 This is a new edition of the wildly successful everyday reference for social workers Like the first edition it has been crafted with the help of an extensive needs assessment survey of educators and front line practitioners ensuring that it speaks directly to the daily realities of the profession It features 40% new material and a more explicit focus on evidence based practice Wiley CPA Examination Review, Problems and Solutions Patrick R. Delaney,O. Ray Whittington,2012-06-12 The 1 CPA exam review self study leader The CPA exam review self study program more CPA candidates turn to take the test and pass it Wiley CPA Exam Review 39th Edition contains more than 4 200 multiple choice questions and includes complete information on the Task Based Simulations Published annually this comprehensive two volume paperback set provides all the information candidates need to master in order to pass the new Uniform CPA Examination format Features multiple choice questions new AICPA Task Based Simulations and written communication questions all based on the new CBT e format Covers all requirements and divides the exam into 47 self contained modules for flexible study Offers nearly three times as many examples as other CPA exam study guides With timely and up to the minute coverage Wiley CPA Exam Review 39th Edition covers all requirements for the CPA Exam giving the

candidate maximum flexibility in planning their course of study and success *Wiley CPA Examination Review, Problems and Solutions* O. Ray Whittington, Patrick R. Delaney, 2011-07-05 Complete coverage of the new CBT e format for the newly revised CPA Exam With 2011 bringing the greatest changes to the CPA exam in both form and content Wiley CPA Exam Review 38th Edition is completely revised for the new CBT e CPA Exam format Containing more than 2 700 multiple choice questions and including complete information on the new Task Based Simulations these books provide all the information needed to pass the uniform CPA examination Covers the new addition of IFRS material into the CPA exam Features multiple choice questions new AICPA Task Based Simulations and written communication questions all based on the new CBT e format Covers all requirements and divides the exam into 45 self contained modules for flexible study Offers nearly three times as many examples as other CPA exam study guides Published annually this comprehensive two volume paperback set provides all the information candidates need to master in order to pass the new Uniform CPA Examination format

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