

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

Lloyd Morey, William Burtis Castenholz



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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

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Ultimate Guide to SSC Multi Tasking Staff (Non-Technical) & Havaladar (CBIC & CBN) Exam with Previous Year Questions & 3 Online Practice Sets 6th Edition | Staff Selection Commission | SSC MTS PYQs Disha Experts, 2024-06-15 1 Comprehensive Sections on Numerical Aptitude General Intelligence General Language and General Awareness 2 Detailed theory along with solved examples and shortcuts to solve problems 3 Exhaustive question bank at the end of each chapter in the form of Exercise Solutions to the Exercise have been provided at the end of each chapter 4 Solved Questions of SSC Multi Tasking Staff Non Technical 2014 2016 2017 2018 2019 2021 2022 5 Another unique feature of the book is the division of its General Awareness section into separate chapters on History Economy Geography Polity General Science Miscellaneous topics and Current Affairs 6 The book also provides a separate chapter on Data Interpretation and Graphs Comprehension in the English Language section 7 The book has a comprehensive coverage of Verbal and Non verbal Reasoning *From Parents to Partners* Janis Keyser, 2006-09-01 Proven tools and strategies for partnering with parents as an essential element in successful ECE programs *Sustainable Solutions: Let Knowledge Serve the City* B.D. Wortham-Galvin, Jennifer H. Allen, Jacob Sherman, 2017-09-08 Portland Oregon Sustainability might not seem glamorous but Portland is making a name for itself as one of the most sustainable cities in the world Whether you ve heard about the farmers markets the cycle friendly streets or the ongoing efforts to balance livability and equity Portland is leading the way in urban sustainability this book helps us understand how it achieves this A critical component of Portland s success is collaboration between different communities and institutions the Sustainable Solutions series examines higher education s role in these partnerships In exploring how best to let knowledge serve the city Portland State University translates its founding motto from mere words to applied research and action This first volume examines different approaches to collaborative work that PSU has taken both within the university and with community partners how have barriers been overcome between different areas of study between academia and the public and why is bridging these divides so important It also introduces the themes of the engaged university social justice climate change and sustainable economic development which shape PSU s work Let

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From Summits to Solutions Hiroshi Kato,Raj M. Desai,Homi Kharas,2018-07-24 A positive agenda for achieving the Sustainable Development Goals by 2030 All 193 member nations of the United Nations agreed in September 2015 to adopt a set of seventeen Sustainable Development Goals to be achieved by 2030 Each of the goals in such areas as education and health care is laudable in and of itself and governments and organizations are working hard on them But so far there is no overall positive agenda of what new things need to be done to ensure the goals are achieved across all nations In a search of fresh approaches to the longstanding problems targeted by the Sustainable Development Goals the Japan International Cooperation Agency and the Global Economy and Development program at Brookings mounted a collaborative research effort to advance implementation of Agenda 2030 This edited volume is the product of that effort The book approaches the UN s goals through three broad lenses The first considers new approaches to capturing value Examples include Nigeria s first green bonds practical methods to expand women s economic opportunities benchmarking to reflect business contributions to achieving the goals new incentives for investment in infrastructure and educational systems that promote cross sector problem solving The second lens entails new approaches to targeting places including oceans rural areas fast growing developing cities and the interlocking challenge of data systems including geospatial information generated by satellites The third lens focuses on updating governance broadly defined Issues include how civil society can align with the SDG challenge how an advanced economy like Canada can approach the goals at home and abroad what needs to be done to foster new approaches for managing the global commons and how can multilateral institutions for health and development finance evolve

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