

## PARTNERSHIP LIQUIDATION

### PROBLEM M:

The following condensed statement of financial position is presented for the partnership of AA, BB and CC, who share profits and losses in the ratio of 4:4:2, respectively:

Cash	P 160,000
Other assets	320,000
Total	<u>P480,000</u>

Liabilities	P180,000
AA, capital	48,000
BB, capital	216,000
CC, capital	36,000
Total	<u>P480,000</u>

The partners agreed to dissolve the partnership after selling the other assets for P200,000.

### Requirements:

- How much should each partner receive upon liquidation?

	AA : 4	BB : 4	CC: 2	Total
Capital/Interest	48,000	216,000	36,000	300,000
+/- Gains & Losses Realization (200,000 – 320,000)	(48,000)	(48,000)	(24,000)	(120,000)
Remaining Interest	0	168,000	12,000	180,000

- Assume instead that the other assets were sold for P10,000 and that deficient partners, if any, are solvent. How much should each partner receive upon liquidation?

	AA:4	BB:4	CC:2	Total
Capital/Interest	48,000	216,000	36,000	300,000
+/- Gain & Losses Realization 10,000 – 320,000	(124,000)	(124,000)	(62,000)	(310,000)
Remaining Interest	(76,000)	92,000	(26,000)	(10,000)
Investment	76,000		26,000	102,000
Distribution to partners	0	92,000	0	92,000

# Partnership And Corporation Accounting Solutions Manual Liquidation

**Hongru Du**



## **Partnership And Corporation Accounting Solutions Manual Liquidation:**

**Solutions Manual to Accompany Intermediate Accounting: Chapters 13-22** J. David Spiceland,2004     *Solutions Manual to Accompany Financial Accounting* Clyde P. Stickney,1994     *The Accounting Review* William Andrew Paton,1929

Includes section Reviews     **United States Armed Forces Institute Catalog** United States Armed Forces Institute,1959

*Solutions Manual to Accompany Accounting Principles* Jerry J. Weygandt,2000     **DOD Pam** United States. Office of Armed Forces Information and Education,     *The Accountants' Manual* ,1914     *California Income Tax Manual (2008)* Kathleen K. Wright,2008-02     **The Corporation Manual** ,1969 17th eds contain digest of corporation laws of Mexico ed also contains digest of corporation laws of Canada     **The Journal of Accountancy** ,1907     *Catalog of the United States Armed Forces Institute* United States Armed Forces Institute,1947     **I. C. S. Vocational Guidance Manual** ,1963

*Family Business Planning Manual* ,1997     Accounting, Chapters 1-23 Charles T. Horngren,1995-07 The Demo Docs System of instruction replicates the classroom experience by providing more I get it moments outside of class We ve talked to tons of POA instructors and our editors have even taken the accounting course numerous times to figure out the following issue in this course that is consistent Students understand or get it right after you do a problem in class but as soon as they leave class with each passing hour their ability to do the problems again and complete their homework diminishes to the point of them either having to come to office hours to get help or they just quit and get behind in the course On top of this you can end up getting behind in the course as well in order to keep everyone on track The Demo Docs system helps to recreate the I get it moments outside of class keeping both you and the students on track     **Journal of Accountancy** ,1907

**Corporation Procedure** Thomas Conyngton,Robert Joseph Bennett,1927     **Goodwin's Improved Book-keeping and Business Manual** Joseph Henry Goodwin,1906     **Bankruptcy Law Manual** Benjamin Weintraub,Alan N. Resnick,1992 This handbook covers corporate reorganization rights of landlords debtors and secured creditors jurisdiction and power of bankruptcy courts discharge of debts and other areas of bankruptcy law for debtor and creditor attorneys The complete text of the Bankruptcy Code and the Bankruptcy Tax Act of 1980 are included     **Parsons' and Clevenger's Annual Practice Manual of New York** ,1924     **Manual for Advanced Accounting** Noble,Wilbert Eugene Karrenbrock,1942

## **Partnership And Corporation Accounting Solutions Manual Liquidation** Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has are more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Partnership And Corporation Accounting Solutions Manual Liquidation**," published by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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