

Chapter 14 Partnership Liquidation

NAME:		Date:
Professor:	Section:	Score:

QUIZ 1:

Use the following information for the next two cases:

A and B decided to liquidate their partnership. The partnership's records show the following information:

Cash	-
Non-cash assets	80,000
	<u>80,000</u>
Total assets	80,000
	<u>15,000</u>
Liabilities	00
Loan payable to Partner A	10,000
	00
Loan payable to Partner B	17,000
	00
A, capital (80%)	20,000
	00
B, capital (20%)	18,000
	00
Total liabilities and equity	80,000
	<u>00</u>

Case #1: Lump-sum liquidation

All the non-cash assets are sold for P50,000.

Requirement: Determine the amounts distributable to A and B in the liquidation.

Case #2: Installment liquidation

The non-cash assets are sold in installments. Settlement of partners' claims shall be made in installments as cash becomes available. In the first sale, three-fourths (3/4) of the non-cash assets are sold for P45,000.

Requirement: Determine the amounts distributable to A and B after the first installment sale.

"Blessed are the peacemakers, for they will be called children of God." (Matthew 5:9)

-END-

Accounting Chapter 4 Quiz

G Orfield

A red circular graphic with a gradient, appearing as a partial circle or a thick arrow pointing to the right, located to the right of the 'G Orfield' text.

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Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts

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Gnucash 2.4 Small Business Accounting Ashok Ramachandran, 2011-02-09 Annotation Attention small business owners Stop tax day stress Stop procrastinating with a shoebox full of receipts Stop reinventing the wheel with a spreadsheet Stop making decisions simply on a hunch Stop wasting money on software that is overkill Start by downloading GnuCash and getting your accounts in order Designed to be easy to use yet powerful and flexible GnuCash allows you to track bank accounts income and expenses

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In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Accounting Chapter 4 Quiz**," 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 into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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