

CHAPTER 4

MULTIPLE CHOICE ANSWERS AND SOLUTIONS

4-1:	a			
		<i>PAR</i>	<i>BOOGIE</i>	<i>BIRDIE</i>
	Capital balances before realization	P 20,000	P 16,000	P 10,000
	Loss on liquidation, P40,000	(20,000)	(12,000)	(8,000)
	<i>Cash distribution</i>	<u>P — =</u>	<u>P 4,000</u>	<u>P 2,000</u>
4-2:	c			
		<i>PING</i>	<i>PANG</i>	<i>PONG</i>
	Capital balances before liquidation	P 50,000	P 50,000	P 10,000
	Gain of P10,000 (P150,000-P140,000)	<u>6,000</u>	<u>2,000</u>	<u>2,000</u>
	<i>Cash distribution</i>	<u>P 56,000</u>	<u>P 52,000</u>	<u>P 12,000</u>
4-3:	b			
		<i>PING</i>	<i>PANG</i>	<i>PONG</i>
	Capital balances before liquidation	P 50,000	P 50,000	P 10,000
	Loss of P40,000 (P140,000-P100,000)	(24,000)	(8,000)	(8,000)
	<i>Cash distribution</i>	<u>P 26,000</u>	<u>P 42,000</u>	<u>P 2,000</u>
4-4:	a			
		<i>PING</i>	<i>PANG</i>	<i>PONG</i>
	Capital balances before liquidation	P 50,000	P 50,000	P 10,000
	Loss of P70,000 (P140,000-P70,000)	(42,000)	(14,000)	(14,000)
	Balances	P8,000	P 36,000	(4,000)
	Absorption of Pong's deficiency, 6:2	(3,000)	(1,000)	<u>4,000</u>
	<i>Cash distribution</i>	<u>P 5,000</u>	<u>P 35,000</u>	<u>— =</u>
4-5:	b			
		<i>COLT</i>	<i>MARK</i>	<i>CLOCK</i>
	Capital balances before liquidation (net of loans)	P290,000	P200,000	P220,000
	Loss of P130,000, 4:3:3	(52,000)	(39,000)	(39,000)
	<i>Cash distribution</i>	<u>P238,000</u>	<u>P161,000</u>	<u>P181,000</u>
4-6:	c			
		<i>JONAS</i>	<i>CARLOS</i>	<i>TOMAS</i>
	Capital balances before liquidation	P160,000	P 45,000	P 55,000
	Loss of P60,000, 40:50:10	(24,000)	(20,000)	(6,000)
	<i>Cash distribution</i>	<u>P136,000</u>	<u>P 25,000</u>	<u>P 49,000</u>

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Robert L. Dixon, Harold E. Arnett



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Litigation Services Handbook Roman L. Weil, Daniel G. Lentz, David P. Hoffman, 2012-07-10 Here is all the information you need to provide your clients with superior litigation support services Get up to speed quickly with the aid of top experts on trial preparation and testimony presentation deposition direct examination and cross examination Authoritative and highly practical this is THE essential guide for any financial expert wanting to prosper in this lucrative new area the lawyers who hire them and litigants who benefit from their efforts This work of amazing breadth and depth covers the central issues that arise in financial expert testimony It is an essential reference for counsel and practitioners in the field Joseph A Grundfest The William A Franke Professor of Law and Business Stanford Law School former commissioner United States Securities and Exchange Commission *Education pamphlets*, 1926 Financial Accounting Irvin N. Gleim, William Arthur Collins, 1983

Computer Accounting Carol Yacht, 2007-03 Aims to build students familiarity with various features of Peachtree Complete Accounting 2007 This book employs instructions to show how accounting concepts apply to real world situations

EBOOK: Auditing and Assurance Services Cornelia Crous, Jana Lamprecht, Aasmund Eilifsen, William Messier Jr, Steven Glover, Douglas Prawitt, 2012-03-16 Auditing Assurance Services First South African Edition combines a genuine international perspective with South African examples and coverage of the landmark changes within the South African auditing environment Key features include South African content The authors weave regionally specific content and examples throughout the text and cover the changes to the regulatory and corporate governance environment in South Africa International perspective Professional practice and regulation all over the world is driven by international events and initiatives The clarified ISAs are fully integrated into the chapters with international real world cases used to illustrate concepts and application Systematic approach The text gives students a deep understanding and working knowledge of fundamental auditing concepts and how they are applied The core foundation of the text and its focus on critical judgements and decision making processes prepare students for today's complex and dynamic audit environment Student engagement A student friendly writing style and a variety of real life examples make the text easily accessible Each chapter ends with a comprehensive variety of materials to apply and test students understanding of acquired knowledge Study Guide for Use with Financial Accounting Robert Libby, Patricia A. Libby, Daniel G. Short, 2003 Libby Libby Short wrote this text based on their belief that the subject of financial accounting is inherently interesting but financial accounting textbooks are often not They believe most financial accounting textbooks fail to demonstrate that accounting is an exciting field of study and one that is important to future careers in business When writing this text they considered career relevance as their guide when selecting material and the need to engage the student as their guide to style pedagogy and design Libby Libby Short is the only financial accounting text to successfully implement a real world single focus company approach in every chapter Students and instructors have responded very favorably to the use of focus companies and the real world financial

statements The companies chosen are engaging and the decision making focus shows the relevance of financial accounting regardless of whether or not the student has chosen to major in accounting

Solutions Manual to Accompany Corporate Finance Stephen A. Ross,Randolph Westerfield,Jeffrey F. Jaffe,John Helmuth,2002

Research Methods for Public Administrators Gary Rassel,Suzanne Leland,Zachary Mohr,Elizabethann O'Sullivan,2020-12-29

Research Methods for Public Administrators contains a thorough overview of research methods and statistical applications for advanced undergraduate and graduate students and practitioners The material is based on established social science methods Concepts and applications are discussed and illustrated with examples from actual research The book covers research design methods of data collection instructions on formulating research plans measurement sampling procedures and statistical applications from basic statistics to more advance techniques The basics of conducting experiments survey research case studies and focus groups are discussed Data organization management and analysis are also covered as are data analysis and hypothesis testing Descriptive and inferential statistics are discussed and illustrated with examples The book also includes a chapter on obtaining and analyzing secondary data data already collected for other purposes and a chapter on reporting and presenting research results to a variety of audiences This is a general textbook written primarily for students of public administration and practitioners in public and not for profit organizations It includes materials shown to be useful in gathering and assessing information for making decisions and implementing policies The material is discussed at a level to be accessible and with enough detail to be useful New to the seventh edition Additional and expanded material on qualitative research big data metadata literature reviews and causal inference New material on experiments and experimental research New examples and case studies including those dealing with public policy Expanded material on using computers for data management Information on new NSF and NIH ethics and protection of human subjects requirements for researchers New data sets and Power Point slides for each chapter

Auditing and Assurance Services in Australia, Sixth Edition Revised Grant Gay,Roger Simnett,2017-06-01

Ri Im Auditing Robertson,2001-08-01

Study Guide to Accompany Fundamentals of Financial Accounting Fred Phillips,Robert Libby,Patricia Libby,Libby Robert,Libby Patricia,2005 This helpful supplement augments each chapter and appendix with reviews of the learning objectives outlines of the chapters summaries of chapter materials and additional problems with solutions

Advanced Financial Accounting Richard E. Baker,Valdean C. Lembke,Thomas E. King,1996 This successful textbook is highly regarded especially in programs that want a solid comprehensive text for students who sit for the CPA exam The book is loosely organized into five sections which allow for flexibility in sequencing the topics Many of the topics are illustrated by examples using a continuous case involving a fictitious company called Peerless Products Corporation and its subsidiary Special Foods Inc

Accounting Principles Roger H. Hermanson,James Don Edwards,1991-10

Advanced Accounting Joe Ben Hoyle,Thomas F. Schaefer,Timothy S. Douppnik,2001 Includes examples Internet Assignments and a Web site Coverage of the FASB and GASB proclamations are

included in this sixth edition of Advanced Accounting **Study Guide, Volume I Chapters 1-13 for Use with Fundamental Accounting Principles** Kermit D. Larson, John J. Wild, Barbara Chiappetta, 2001-05-08 A Study Guide prepared by Barbara Chiappetta covers each chapter and appendix with reviews of the learning objectives outlines of the chapters and summaries of chapter materials It also provides additional problems and solutions *Fundamental Financial Accounting Concepts* Thomas P. Edmonds, Donna P. Grace, Carole Bowman, Frances M. McNair, Philip R. Olds, 2003 Edmonds Fundamental Financial Accounting Concepts is a unique entrant in the college market that fits a growing audience of non accounting majors yet provides a solid foundation in accounting principles for future accounting students The Edmonds approach which focuses on core concepts within a decision making context better prepares future managers for the corporate world in which they will be users of financial information It is a conceptually based book that stresses meaningful learning over rote memorization More specifically the text focuses on the relationships between business events and financial statements The primary objective is for students to develop and explain how a particular business event can affect the income statement balance sheet and the cash flow statement Did the event cause assets to increase decrease or stay the same Similarly what was its effect on liabilities equity revenue expense gains losses net income and dividends Furthermore how did the event affect cash flow These are the big picture relationships that both accounting majors and general business students need to understand to function effectively in the business world The text contains numerous innovative features that are designed to facilitate the students comprehension of the events affecting financial statements **Study Guide for Use with Financial Accounting** John J. Wild, Jeannie M. Folk, Wild John, 1999-07 Not to be confused with Financial Accounting Partner this CD contains four separate software applications General Ledger Application Software Peachtree Templates Excel Templates and links to online quizzes **The McGraw-Hill 36-hour Accounting Course** Robert L. Dixon, Harold E. Arnett, 1993 The book that has made accounting accessible to tens of thousands of managers in just 36 hours of self paced study is back in a new edition that guides readers over the altered business terrain of the 90s Features an array of learning enhancements including a study plan self tests a 100 question final exam and more 12 illustrations **Computers in the Dental Office with Data Disk** Cynthia Newby, 2003-05 This new text workbook provides an overview of dental office operations and instructions in dental insurance billing procedure Instruction is based on MediSoft's PractiSoft Advanced version 6.0 software *System*, 1923

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