

- 1 Alicia, Beatrice and Chandra have been in partnership for many years sharing profits in the ratio 3:2:1. They prepare their annual accounts to 30 June. Interest on capital was charged at 9%.

The balances on their capital accounts at 1 July 2012 were:

	\$
Alicia	45 000
Beatrice	35 000
Chandra	27 500

Chandra decided to retire on 31 March 2013. At that date:

- 1 Goodwill was valued at \$24 000. Goodwill is not maintained in the books of account.
- 2 All of the assets were revalued to reflect a fall of \$7500.
- 3 The balance on Chandra's account was transferred to a loan account. Interest is to be paid quarterly at 8% per annum commencing on 30 June 2013.
- 4 In the new partnership Alicia and Beatrice share profits in the ratio 3:2. Interest on capital is paid at 8% per annum and no salaries are paid.

#### REQUIRED

- (a) Prepare the partners' capital accounts at 31 March 2013 in columnar form. [12]

Additional information

- 1 A debt of \$6000 which had been written off in the previous year was received on 1 February 2013.
- 2 The gross profit for the year ended 30 June 2013 was \$318 000 and this accrued evenly throughout the year. The following amounts were paid during the year:

	\$
Wages	150 000
Rent	30 000
Heat and light	12 000
Sundries	3 000

At 30 June 2013 rent of \$2500 had been prepaid and \$600 for heat and light was accrued.

#### REQUIRED

- (b) Prepare the partnership income statement and appropriation account for the year ended 30 June 2013. [22]
- (c) State **three** advantages to Alicia and Beatrice of replacing Chandra with another partner. [6]

[Total: 40]

# Xtreme Paper Accounts June 2013 9706 02

**Zhe Xu**



**Xtreme Paper Accounts June 2013 9706 02:**

Xtreme Paper Accounts June 2013 9706 02: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the fascinating narratives that have charmed audiences this year. Xtreme Paper Accounts June 2013 9706 02 : Colleen Hoover's "It Ends with Us" This heartfelt tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and gripping novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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