

Solutions:

1. $P276,000 = (P480,000 - P228,000) + (P324,000 - (P480,000 - P228,000))/3$
2. Philip, P100,000; Ray, P100,000 and Sarah, P90,000 ($P300,000 - P210,000$)
3. P330,000

$$P330,000 = PS0,000 + (P310,000 - P30,000)$$

4. c The capital balances of each partner are determined as follows:

	Apple	Blue	Crown
Cash	PS0,00		
	0		
Property		P 80,000	
Mortgage assumed		(35,000)	
Equipment			P 55,000
Amount credited to capital accounts	P50,00	P 45,000	P 55,000
	0		

5. P15,000

$$(P190,000 - P160,000) \times 1/2 = P15,000$$
6. P18,000 - the prevailing selling price which is also the fair market value.
- 7.
8. P15,000

$$P30,000 + PS0,000 + P25,000 = P105,000/3 = P35,000$$

$$PS0,000 - P35,000 = P15,000$$

9. P45,000
10. P225,000
11. P375,000 = P400,000 - P25,000
12. PS0,000
13. P280,000

	Pane	Sills
Cash.....	P 40,000	P 30,000
Machinery and equipment.....	100,000	350,000
Building.....		P140,000
Subtotal.....		P380,000
Less: Liability assumed by the partnership.....		(100,000)
Capital balances, 7/1/06.....	P140,000	P280,000

14. d

$$\begin{aligned} \text{Adjusted capital of LL} &= P 165,900 \\ \text{Contributed capital of MM} &= 82,950 \\ \text{Total capital} &= P 248,850 \end{aligned}$$

15. a
FF, capital:

$$\begin{aligned} \text{Unadjusted balance} &= P 57,000 \\ \text{Adjustments:} \\ \quad \text{Accumulated depreciation} &= (1,500) \\ \quad \text{Allowance for doubtful account} &= (12,000) \\ \text{Adjusted balance} &= P 43,500 \end{aligned}$$

Advanced Accounting 10e Problems With Solution

M Lipman

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Group II A Textbook of Cost and Management Accounting, 10th Edition Arora M.N., 2012 A Textbook of Cost and Management Accounting provides the students with thorough grounding in cost concepts cost behaviour and methods and techniques of cost and management accounting with an understanding of the uses and limitations of cost and financial data for managerial operations The text of the subject matter has been presented in a student friendly simple and intelligible manner Every discussion involving conceptual complexity is immediately illustrated by a numerical example In addition the book contains a liberal sprinkling of charts and diagrams so as to make the subject easily understandable and highlight its finer points The subject matter has been organized on first things first basis for its logical presentation that sustains interest The approach of the book is examination oriented Thus a good number of problems and solutions have been included in its chapters Theoretical and numerical questions have been mostly selected from various examinations Objective type questions have been given to serve as self test by students This is an ideal book for self study New to this edition All chapters thoroughly revised Latest information on Cost Accounting Standards CAS issued by the Institute of Cost Accountants of India ICAI Chapter on Miscellaneous Topics made more contemporary by including some new sub topics and thus re named Advanced Cost Management Techniques Revision and augmentation of practical problems

Publisher's Monthly, 1985

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Fischer,Cheng,Taylor,2008-01-01

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