

**PROBLEM 5-1****Answers:**

1. Delfin, Capital	200,000
Cash	200,000

**2. Bonus Method:**

Delfin, Capital	200,000
Diokno, Capital	30,000
Decena, Capital	30,000
Cash	260,000

**3. Asset Revaluation Method:**

Other Assets	180,000
Delfin, Capital	200,000
Cash	260,000
Diokno, Capital	60,000
Decena, Capital	60,000

**4. Bonus Method:**

Delfin, Capital	200,000
Cash	160,000
Diokno, Capital	20,000
Decena, Capital	20,000

**5. Asset Revaluation Method**

Diokno, Capital	25,000
Decena, Capital	25,000
Delfin, Capital	200,000
Cash	175,000
Other Assets	75,000

# Accounting Problem 13 1 Answer Key

**Harry Anson Finney**

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