

Chapter 2

Problem I

1. Beginning Capital.

Income summary.....	345,600	
X, drawing.....		144,000
Y, drawing.....		201,600

X, capital, January 1.....	P
	360,000
X, capital, January 1.....	<u>504,000</u>
	Q
Total capitals	P
	864,000

X's share of net income: 360/864 of P345,600	P
	144,000
Y's share of net income 504/864 of P345,600	<u>201,600</u>
	Q
Total capitals	P
	345,600

2. Ending Capital.

Income summary.....	345,600	
X, drawing.....		153,600
Y, drawing.....		192,000

X, capital, December 31.....	P
	432,000
X, capital, December 31.....	<u>540,000</u>
	Q
Total capitals	P
	972,000

X's share of net income: 432/972 of P345,600	P
	153,600
Y's share of net income 540/972 of P345,600	<u>192,000</u>
	Q
Total	P
	345,600

3. Interest on Excess Average Capital Balance.

Income summary.....	4,320	
Y, drawing.....		4,320
Interest allowed based on average capitals.		

Y's interest on excess average capital: 6% of (P486,000 - P414,000).....	P 4,320
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X:	Capital balance		No. of Mos. Unchanged	
1/1/x4:	P360,000	x	3	P1,080,000
4/1/x4:	432,000	x	2	<u>3,888,000</u>

Advanced Accounting Chapter 2 Solutions

Maheshwari S.N. & Maheshwari S.K.



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Problems & Solutions in Advanced Accountancy Volume II, 7th Edition Maheshwari S.N. & Maheshwari S.K.,2009-11-01 Any Book On Solved Problems Would Be Welcome By The Students As They Dread The Unsolved Problems The Most Problems And Solutions In Advanced Accountancy Vol I And Ii Is The Result Of Realization Of The Same Fact However This Book Will Serve Its Purpose The Best If Before Referring To It The Students Have Attempted To Solve The Questions On Their Own Problems & Solutions in Advanced Accountancy Volume I, 6th Edition Maheshwari S.N. & Maheshwari S.K.,2009-11-01 Any Book On Solved Problems Would Be Welcome By The Students As They Dread The Unsolved Problems The Most Problems And Solutions In Advanced Accountancy Vol I And Ii Is The Result Of Realization Of The Same Fact However This Book Will Serve Its Purpose The Best If Before Referring To It The Students Have Attempted To Solve The Questions On Their Own The Book Has Been Designed Specially To Serve As A Complementary Set To The Textbook Advanced Accountancy Vol I And Ii Authored By The Same Team As Dr S N Maheshwari And Dr S K Maheshwari It Contains Detailed Solutions To All The Practical Problems Given At The End Of Each Chapter In Advanced Accountancy As Also Solutions To The Problems Set At The Recent University And Professional Examinations Special Feature Of The Book Is That The Problems Have Been Properly Graded Construction Contractors: Advanced Issues Dale Ruther,2018-04-24 The construction industry comes with many advanced accounting issues audit procedures and tax issues which makes construction contractor engagements inherently higher risk than other engagements As a result practitioners and financial professionals should be prepared to address difficult issues such as look back calculations measuring progress of contracts overhead allocations and internal controls for construction contractors In this book some of the most pervasive issues in the construction industry and how to identify and manage the risks inherent in construction contractor engagements are discussed This book shows how to Apply complex accounting and financial reporting standards to construction contractors Evaluate and rework audit processes to avoid common deficiencies in construction engagements Identify tax compliance issues unique to the construction industry **Advanced Accounting** Arnold J. Pahler,2006 The most reader friendly text on the market ADVANCED ACCOUNTING brings real world accounting topics to the student s level presenting advanced concepts and issues in a flexible step by step approach This is the only advanced book that completely separates the following three major concepts dealt with in the consolidations area 1 the general concept of consolidating 2 the concept of a non controlling interest and 3 the change or no change in basis of accounting concepts for business combinations Separating these concepts makes it much easier for students than having to simultaneously learn multiple concepts Advanced Accounting Debra C. Jeter,Paul K. Chaney,2022-12-08 In the newly revised eighth edition of Advanced Accounting a decorated team of accounting professionals delivers authoritative and comprehensive coverage of all three methods of consolidated financial reporting cost partial equity and complete equity This invaluable work compares and contrasts United

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