

SOLUTIONS TO EXERCISES**Solution E17-1****Schedule of Capital Balances**

		2012 Paid	2012 Paid
Capital balances January 1, 2012		\$40,000	\$30,000
January losses: lumber	\$12,000	12,000	12,000
(\$40,000 book value- \$28,000 sales price)			
Receivables	8,000	(2,000)	(2,000)
(\$28,000 - \$20,000 collection)			
Capital balances before distribution		\$28,000	\$18,000
Cash distribution:			
Accounts payable			\$15,000
Payee			28,000
Prill			13,000
Total cash			\$56,000
Cash balances: Beginning balance, \$10,000 + \$28,000 + \$18,000 + \$56,000			

Solution E17-2

Sale of inventory			
Cash		\$10,000	
Inventory			\$10,000
To record sale of inventory items,			
Distribution of cash			
Accounts payable		\$ 5,000	
Cash			\$ 5,000
To record payment to creditors,			
Mike capital		\$12,000	
Nan capital		8,000	
Oney capital		23,200	
Cash			\$44,000
To record distribution of available cash to partners computed as follows:			
	Capital Balance	Possible Loss from Possible Inventory	Balance
Mike capital	\$12,000	12,000	\$0,000
Nan capital	8,000	8,000	0,000
Oney capital	23,200	0,000	23,200
Total	\$44,000	\$20,000	\$44,000

Solution E17-3

	2012 Paid	2012 Paid	2012 Paid
January 1 balances	\$40,000	\$30,000	\$30,000
Contingency fund of \$10,000	12,000	12,000	12,000
Possible losses on assets disposed (\$30,000)			
	(18,000)	(18,000)	(18,000)
	44,000	114,000	34,000
Loss on Ethel's possible default* divided 3/7 and 4/7		(18,000)	(18,000)

Advanced Accounting 11e Exercise 7 Solution

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KEY FEATURES Updated text in view of new and withdrawn accounting standards and their interpretation Formulation of the roadmap for convergence of Indian Accounting Standards to IFRS Incorporation of the New Schedule VI in place of Old Schedule VI with appropriate notes wherever necessary Complete overhauling of solutions to all Illustrations and requisite changes in the answers to Practical Problems required due to the substitution of New Schedule VI in place of Old Schedule VI Latest questions and problems from examinations conducted by different professional bodies and universities

Academy and Literature Charles Edward Cutts Birch Appleton, Charles Edward Doble, James Sutherland Cotton, Charles Lewis Hind, William Teignmouth Shore, Alfred Bruce Douglas, Ellis Ashmead-Bartlett, Thomas William Hodgson Crosland, 1895

Books in Print Supplement, 1985

Academy; a Weekly Review of Literature, Learning, Science and Art, 1895 The Poetical gazette the official organ of the Poetry society and a review of poetical affairs nos 4 7 issued as supplements to the Academy v 79 Oct 15 Nov 5 Dec 3 and 31 1910

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web the amount of stress or disturbance a system can endure without a change in function or structure b the ability of the system to self organize its processes and components c the increase in capacity of the system for learning and adaptation to external change d all of the above

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