

CHAPTER 12

Accounting for Partnerships

ASSIGNMENT CLASSIFICATION TABLE

Study Objectives	Questions	Brief Exercises	Do It!	Exercises	A Problems	B Problems
1. Identify the characteristics of the partnership form of business organization.	1, 2, 3, 4, 24		1	1		
2. Explain the accounting entries for the formation of a partnership.	5	1, 2	3	2, 3	1A	1B
3. Identify the bases for dividing net income or net loss.	6, 7, 8, 9, 10	3, 4, 5	5	4, 5	2A	2B
4. Describe the form and content of partnership financial statements.	11		5	6, 7	1A, 2A	1B, 2B
5. Explain the effects of the entries to record the liquidation of a partnership.	12, 13, 14, 15, 16	6		8, 9, 10	3A	3B
*6. Explain the effects of the entries when a new partner is admitted.	17, 18, 19, 20	7, 8		11, 12, 15	4A	4B
*7. Describe the effects of the entries when a partner withdraws from the firm.	21, 22, 23	9, 10		13, 14, 15	5A	5B

***Note:** All asterisked Questions, Exercises, and Problems relate to material contained in the appendix to the chapter.

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M Carnoy



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Whispering the Secrets of Language: An Psychological Journey through **Wiley Accounting Solutions Manual Chapters 12**

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