

## EXERCISE 8.17

8.17

1. X, Y and Z have been in partnership for a number of years. Their profit-sharing arrangements have been such that:

- Z received a salary allowance of R30 000 per annum.
- All partners received allowances for interest on fixed capital accounts at 6% per annum.
- All remaining profits or losses were shared in the ratio 3 : 2 : 1 respectively.

During 20x0 they agreed that X would withdraw R50 000 of his fixed capital on 1 January 20x1 and that from that date the profit-sharing arrangements would be altered so that:

- Z's salary allowance would be increased to R40 000 per annum.
- Interest allowances on fixed capital accounts would be 10% per annum.
- Remaining profits or losses would be shared in the ratio 2 : 2 : 1.

The unclassified balance sheet of the partnership at 31 December 20x0 was:

		R		R
Capital	- X	100 000	Land and buildings, at cost	100 000
	- Y	50 000	Inventory	37 000
	- Z	10 000	Accounts receivable	21 000
Current accounts	- X	15 000	Bank	52 000
	- Y	10 000		
	- Z	5 000		
Accounts payable		20 000		
		<u>R210 000</u>		<u>R210 000</u>

The partners lives are insured for R100 000 in terms of a joint life policy but the policy had no surrender value at 31 December 20x0.

2. It was agreed that for the purpose of the above change in relationship between the partners, the fair market values of land and buildings and inventory were R187 000 and R40 000 respectively. The remaining balance sheet values were regarded as fair.

The partners ~~do not wish to alter asset values in the ledger~~ but fixed capital accounts are to be adjusted by means of an appropriate adjustment to capital accounts. After the capital accounts have been adjusted, Z is to contribute sufficient cash to bring his fixed capital balance to R20 000.

3. The payments to X and by Z were duly made on 1 January 20x1. On 2 January, before any further business transactions were entered into, X died. Y and Z agreed to continue in partnership, sharing profits in the ratio 2 : 1, with Y having to pay in an additional R40 000 as fixed capital and becoming entitled to an annual salary allowance of R10 000. Interest on capital allowances and Z's salary were to remain unchanged. It was agreed that a further appropriate adjustment should be made to fixed capital accounts.

On 3 January the R100 000 was received from the insurance company. Y paid in R40 000 and the amount owing to X's estate was paid out.

### REQUIRED:

- (a) Entries in general journal form (without narrations) to record all the above matters. Show workings in the form of columnar capital accounts.
- (b) A statement, for the information of Y and Z, showing how the profit for 20x1 will be shared if it amounts to:

(i)	R100 000
(ii)	R -40 000.

# Gradeaccounting Adjustments Papers

**Scott C. Dulebohn**



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