

ACCOUNTING FOR PARTNERSHIPS

Chapter 13 Outline

Focused study objectives:

1. Describe the characteristics of the partnership form of business organization.
2. Describe and generate the accounting entries for the formation of a partnership.
3. Apply various bases to divide net income or net loss.
4. Describe and illustrate the form and content of partnership financial statements.
5. Prepare and explain the effects of the entries when a new partner is admitted.
6. Prepare and explain the effects of the entries when a partner withdraws from the firm.
7. Prepare the entries to record the liquidation of a partnership.

Study Objective	Textbook Pages to Read	To Do:			
		Questions	Brief Exercises	Exercises	Problems
1	p. 604-609	1	1	1	x
2	p. 609-611	5	2	2	3
3	p. 611-614	9	4,5	3	x
4	p.614-616	x	7	4	3 (w/ obj #2)
5	p. 616-620	12, 13	8,9	5 or 6	6
6	p. 620-623	14	10	7 or 8	7
7	p. 624-627	20	12	9	9

Use the text info and the powerpoint handout package to help you complete the questions.
Solutions will be posted in class and online.

Mr Ruston Accounting

Daniela Niemeyer

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the name Daniela Niemeyer.

Mr Ruston Accounting:

Reviewing **Mr Ruston Accounting**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is actually astonishing. Within the pages of "**Mr Ruston Accounting**," an enthralling opus penned by a highly acclaimed wordsmith, readers embark on an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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