

## Advanced Accounting Partnership Liquidation Solutions | hysmyeongjostdmedium font size 11 format

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ACCOUNTING FOR SPECIAL TRANSACTIONS FIRST GRADING EXAMINATION. 1. AAA and BBB are partners with capital of P60,000 and P20,000, respectively. Profits and losses are divided in the ratio of 60:40. AAA and BBB decided to form a new partnership with CCC, who invested land

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The partnership elected to use the bonus method to record the admission of Grant into the partnership. Grant ' s capital account should be credited for a. 12,000 b. 15,000 c. 16,000 d. 19,000 Solution: (60K + 20K + 15K) = 95K total capital after admission x 20% = 19,000

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Attention is given to the tax issues arising upon the formation, operation and liquidation of a partnership, including the consequences of acquisitions of partnership interests, distributions by the partnership to partners, the optional adjustment to basis of partnership property, the transfer of partnership interests, and current topics in partnership taxation.

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When you think of all the largest companies in the world, these are not proprietorships or partnerships. These companies are all joint stock companies. When dealing with business on a fairly large scale, a joint stock company is the most suitable form of business organisation. Let us see why.

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Corporate income tax (impôt sur le revenu des collectivités - IRC) is a special proportional tax levied on gains made by certain corporations (including capital companies) during the financial year.. Capital companies are fiscally opaque, i.e. as corporate entities, they are taxpayers and subject to the tax on companies called corporate income tax.. Who is concerned

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