

23. 艾達、祖祖與雅華經營合夥，按 2:1:2 比率分配損益。以下是摘錄自 2015 年 3 月 31 日的帳戶餘額：

	借方	貸方
	\$	\$
辦公室設備，淨值	405,500	
銀行貸款		250,000
應收貨款	58,000	
應付貨款		42,500
銀行存款	7,000	
存貨	91,000	
資本帳 — 艾達		160,000
— 祖祖		1,000
— 雅華		108,000

2015 年 4 月 1 日，祖祖宣布破產，合夥宣布解散。以下是相關資料：

- (i) 銀行接收所有存貨以清償給予合夥的貸款的 30%。合夥以支票支付尚欠的貸款餘額。
- (ii) 雅華以帳面淨值 60% 接收一半辦公室設備，另一半以損失 \$80,000 出售。
- (iii) 艾達代替合夥支付變產費用 \$5,400。
- (iv) 艾達負責接收所有應收貨款，並收取獲得金額的 5% 作為手續費。艾達扣除手續費後將應收貨款所得 \$47,500 存入合夥的銀行帳戶。
- (v) 合夥以支票全數償還應付貨款 \$40,500。
- (vi) 祖祖只能向合夥注入 \$1,000，短絀由艾達和雅華按損益分配比率分攤。

作業要求：

- (a) 編製變產帳。 (8 分)
- (b) 編製多欄式合夥人的資本帳，顯示解散時需要的調整。 (6 分)

(總分：14 分)

24. 艾倫、威廉和溫妮經營合夥，並平均分攤損益。以下是 2016 年 12 月 31 日的試算表：

	借方	貸方
	\$	\$
辦公室設備，按成本	380,000	
機器，按成本	170,000	
累積折舊 — 辦公室設備，2016 年 12 月 31 日		80,000
累積折舊 — 機器，2016 年 12 月 31 日		76,000
存貨，2016 年 12 月 31 日	20,000	
應收貨款	82,000	
應付貨款		67,000
銀行存款	52,000	
商譽	30,000	
預付項目	2,000	
資本帳 — 艾倫		110,000
— 威廉		480,000
— 溫妮		27,000
往來帳 — 艾倫	28,000	
— 威廉		12,400
— 溫妮	98,400	
貸款 — 威廉		10,000
	<u>862,400</u>	<u>862,400</u>

2017 年 1 月 1 日，合夥根據以下條款解散：

- (i) 商譽及預付項目應予撤銷。
- (ii) 除了折扣 \$1,000 及證實不能收回債務 \$2,200，其餘應收貨款皆已變現。
- (iii) 威廉接收辦公室設備以全數償清他對合夥的貸款，餘下的設備以 \$150,000 出售。
- (iv) 艾倫接收應付貨款，並獲給予折扣 10%。
- (v) 威廉以成本 50% 接收機器。
- (vi) 以支票支付變產費用 \$7,000。

作業要求：

- (a) 編製變產帳。 (7 分)
- (b) 編製多欄式合夥人的資本帳，顯示解散時需要的調整。 (5 分)

(總分：12 分)

25. 里安、平達與加分經營合夥多年，按 2:1:2 比率分配損益。以下是 2016 年 12 月 31 日的財務狀況表：

	\$	\$
<b>非流動資產</b>		
機器，淨值	90,000	
辦公室傢具，淨值	<u>47,000</u>	137,000
<b>流動資產</b>		
存貨	68,000	
應收貨款	125,000	
銀行存款	<u>50,000</u>	<u>243,000</u>
		<u><u>380,000</u></u>
<b>資本帳</b>		
— 里安	90,000	
— 平達	83,000	
— 加分	<u>74,000</u>	247,000
<b>往來帳</b>		
— 里安	27,000	
— 平達	(82,000)	
— 加分	<u>39,000</u>	(16,000)
<b>流動負債</b>		
應計項目		50,000
應付貨款		<u>99,000</u>
		<u><u>380,000</u></u>

2017 年 1 月 1 日，他們根據以下條款解散合夥：

- (i) 加分以帳面值的 110% 接收機器，並向合夥支付現金。
- (ii) 里安以 40% 的虧損接收辦公室傢具。
- (iii) 存貨用以全數清還應計項目，餘下存貨會以利潤 \$2,000 出售。
- (iv) 收取自應收貨款的款項用以償還應付貨款，並獲購貨折扣 \$3,000；餘下收取自應收貨款的款項會存入合夥的銀行帳戶。
- (v) 平達未能向合夥注入現金，短絀由里安及加分以損益分配比率分攤。
- (vi) 以支票支付變產費用 \$4,000。

作業要求：

- (a) 編製變產帳。 (8 分)
- (b) 編製多欄式合夥人的資本帳，顯示合夥人的最後結清。 (5 分)

(總分：13 分)

26. 麥奇與當奇經營合夥，並平均分攤損益，以下餘額摘錄自2017年3月31日合夥的帳簿：

	\$	\$
辦公室設備，淨值	330,000	
傢具，淨值	156,000	
存貨	82,000	
應收貨款	93,000	
銀行貸款		180,000
應付貨款		200,000
銀行透支		117,000
資本帳 — 麥奇		160,000
— 當奇		60,000
往來帳 — 麥奇		10,000
— 當奇	66,000	

2017年4月1日，合夥根據以下條款解散：

- (i) 部分帳面值為 \$240,000 的辦公室設備以虧損 \$8,000 出售，其餘以原有帳面值出售。
- (ii) 麥奇以協議價值 \$140,000 接收傢具。
- (iii) 向應收貨款提供現金折扣 5%。
- (iv) 所有存貨以利潤 \$9,000 出售。
- (v) 麥奇接收應付貨款，並獲現金折扣 \$10,000。
- (vi) 所有其他負債以支票償還。
- (vii) 當奇代替合夥支付變產費用 \$3,500。

作業要求：

編製以下帳戶：

- |                |      |
|----------------|------|
| (a) 變產帳        | (7分) |
| (b) 多欄式合夥人的資本帳 | (4分) |
| (c) 銀行存款帳      | (3分) |

(總分：14分)

23. Ada, JoJo and Yaya have been in partnership, sharing profits and losses in the ratio of 2:1:2. An extract of the account balances as at 31 March 2015 was as follows:

	Dr.	Cr.
	\$	\$
Office equipment, net	405,500	
Bank loan		250,000
Trade receivables	58,000	
Trade payables		42,500
Bank	7,000	
Inventory	91,000	
Capital – Ada		160,000
– Jojo		1,000
– Yaya		108,000

On 1 April 2015, Jojo declared bankruptcy and the partnership was dissolved. The relevant information was as follows:

- (i) The bank took over all inventory to settle 30% of the loan to the partnership. The partnership paid the outstanding loan balance by cheque.
- (ii) Yaya took over half of the office equipment at 60% of net book value while the other half was sold at a loss of \$80,000.
- (iii) Ada paid the realisation expense of \$5,400 on behalf of the partnership.
- (iv) Ada was responsible to collect all the trade receivables at a handling fee of 5% on the amount collected by her. After deducting the handling fee, Ada had deposited the amount of \$47,500 collected from trade receivables into the bank account of the partnership.
- (v) The partnership repaid \$40,500 to trade payables by cheque in full settlement of the amount due.
- (vi) Jojo could only contribute \$1,000 towards the partnership. The deficiency would be borne by Ada and Yaya according to the profits and losses sharing ratio.

**Required:**

- (a) Prepare the realisation account. (8 marks)
- (b) Prepare the partners' capital accounts in columnar form, showing the necessary adjustments for the dissolution. (6 marks)

(Total: 14 marks)

24. Allen, William and Winnie have been in partnership, sharing profits and losses equally. Their trial balance as at 31 December 2016 was as follows:

	Dr.	Cr.
	\$	\$
Office equipment, at cost	380,000	
Machinery, at cost	170,000	
Accumulated depreciation – Office equipment, 31 December 2016		80,000
Accumulated depreciation – Machinery, 31 December 2016		76,000
Inventory, 31 December 2016	20,000	
Trade receivables	82,000	
Trade payables		67,000
Bank	52,000	
Goodwill	30,000	
Prepayments	2,000	
Capital accounts – Allen		110,000
– William		480,000
– Winnie		27,000
Current accounts – Allen	28,000	
– William		12,400
– Winnie	98,400	
Loan from William		10,000
	<u>862,400</u>	<u>862,400</u>

On 1 January 2017, the partnership was dissolved on the following terms:

- (i) Goodwill and prepayments had to be written off.
- (ii) Trade receivables were realised, except for \$1,000 of discounts and \$2,200 which was irrecoverable.
- (iii) William took over office equipment in full settlement of his loan to the partnership. The remaining equipment were sold at \$150,000.
- (iv) Allen took over the trade payables, with a 10% discount given to him.
- (v) William took over the machinery at 50% of its cost.
- (vi) Realisation expenses of \$7,000 were paid by cheque.

**Required:**

- (a) Prepare the realisation account. (7 marks)
- (b) Prepare the partners' capital accounts in columnar form, showing the necessary adjustments for the dissolution. (5 marks)

(Total: 12 marks)

25. Leo, Panda and Kevin have been in partnership for many years, sharing profits and losses in the ratio of 2:1:2. On 31 December 2016, the statement of financial position was as follows:

	\$	\$
<b>Non-current assets</b>		
Machinery, net	90,000	
Office furniture, net	<u>47,000</u>	137,000
<b>Current assets</b>		
Inventory	68,000	
Trade receivables	125,000	
Cash at bank	<u>50,000</u>	<u>243,000</u>
		<u>380,000</u>
<b>Capital accounts</b>		
– Leo	90,000	
– Panda	83,000	
– Kevin	<u>74,000</u>	247,000
<b>Current accounts</b>		
– Leo	27,000	
– Panda	(82,000)	
– Kevin	<u>39,000</u>	(16,000)
<b>Current liabilities</b>		
Accruals		50,000
Trade payables		<u>99,000</u>
		<u>380,000</u>

On 1 January 2017, the partnership decided to dissolve on the following terms:

- (i) Kevin took over the machinery at 110% of book value, with cash payment to the partnership.
- (ii) Office furniture was taken over by Leo at a loss of 40%.
- (iii) Inventory was used to settle the accruals in full and the remaining inventory would be sold at a profit of \$2,000.
- (iv) The amounts received from trade receivables were to repay the trade payables, with \$3,000 of discounts received. Also the remaining amount received from trade receivables was deposited into the bank account of the partnership.
- (v) Panda was unable to contribute any cash into the partnership. The deficiency would be borne by Leo and Kevin according to their profit and loss sharing ratio.
- (vi) Realisation expenses of \$4,000 were paid by cheque.

**Required:**

- (a) Prepare the realisation account. (8 marks)
- (b) Prepare the partners' capital accounts in columnar form, showing the final settlement among partners. (5 marks)

(Total: 13 marks)

26. Monkey and Donkey have been in partnership, sharing profits and losses equally. An extract of the account balances as at 31 March 2017 was as follows:

	\$	\$
Office equipment, net	330,000	
Furniture, net	156,000	
Inventory	82,000	
Trade receivables	93,000	
Bank loan		180,000
Trade payables		200,000
Bank overdraft		117,000
Capital accounts – Monkey		160,000
– Donkey		60,000
Current accounts – Monkey		10,000
– Donkey	66,000	

On 1 April 2017, the partnership was dissolved on the following terms:

- (i) Some office equipment with book value of \$240,000 was sold at a loss of \$8,000, while the remaining were sold at their original book value.
- (ii) The furniture was taken over by Monkey at the agreed value of \$140,000.
- (iii) 5% cash discounts were given to trade receivables.
- (iv) All inventory was sold at a profit of \$9,000.
- (v) Monkey took over the trade payables, with the cash discounts of \$10,000.
- (vi) All other liabilities were repaid by cheque.
- (vii) Realisation expenses \$3,500 were paid by Donkey on behalf of the partnership.

**Required:**

Prepare the following accounts:

- (a) the realisation account (7 marks)
- (b) the partners' capital accounts in columnar form (4 marks)
- (c) the bank account (3 marks)

(Total: 14 marks)