

- 1 Alicia, Beatrice and Chandra have been in partnership for many years sharing profits in the ratio 3:2:1. They prepare their annual accounts to 30 June. Interest on capital was charged at 9%.

The balances on their capital accounts at 1 July 2012 were:

	\$
Alicia	45 000
Beatrice	35 000
Chandra	27 500

Chandra decided to retire on 31 March 2013. At that date:

- 1 Goodwill was valued at \$24 000. Goodwill is not maintained in the books of account.
- 2 All of the assets were revalued to reflect a fall of \$7500.
- 3 The balance on Chandra's account was transferred to a loan account. Interest is to be paid quarterly at 8% per annum commencing on 30 June 2013.
- 4 In the new partnership Alicia and Beatrice share profits in the ratio 3:2. Interest on capital is paid at 8% per annum and no salaries are paid.

REQUIRED

- (a) Prepare the partners' capital accounts at 31 March 2013 in columnar form. [12]

Additional information

- 1 A debt of \$6000 which had been written off in the previous year was received on 1 February 2013.
- 2 The gross profit for the year ended 30 June 2013 was \$318 000 and this accrued evenly throughout the year. The following amounts were paid during the year:

	\$
Wages	150 000
Rent	30 000
Heat and light	12 000
Sundries	3 000

At 30 June 2013 rent of \$2500 had been prepaid and \$600 for heat and light was accrued.

REQUIRED

- (b) Prepare the partnership income statement and appropriation account for the year ended 30 June 2013. [22]
- (c) State **three** advantages to Alicia and Beatrice of replacing Chandra with another partner. [6]

[Total: 40]

Xtreme Paper Accounts June 2013 9706

Jiyuan Zhang



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