

1 Adelia, 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 5%.

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

	£
Adelia	45 000
Beatrice	35 000
Chandra	27 500

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

- 1 Goodwill was valued at £214 000. Goodwill is not maintained in the books of account.
- 2 All of the assets were revalued to reflect a fall of £7 500.
- 3 The balance on Chandra's account was transferred to a Revaluation account. Interest is to be paid quarterly at 5% per annum commencing on 30 June 2013.
- 4 In the new partnership Adelia and Beatrice share profits in the ratio 3:2, interest on capital is paid at 5% 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 £60 000 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 £312 000 and this accrued evenly throughout the year. The following amounts were paid during the year:

	£
Wages	1 500 000
Rent	30 000
Heat and light	12 000
Utilities	3 000

At 30 June 2013 rent of £25 000 had been prepaid and £600 for heat and light were accrued.

REQUIRED

(b) Prepare the partnership income statement and appropriation account for the year ended 30 June 2013. [20]

(c) State three advantages to Adelia and Beatrice of replacing Chandra with another partner. [6]

[Total: 46]

Xtreme Paper Accounts June 2013 9706

Jiyuan Zhang

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Table of Contents Xtreme Paper Accounts June 2013 9706

1. Understanding the eBook Xtreme Paper Accounts June 2013 9706
 - The Rise of Digital Reading Xtreme Paper Accounts June 2013 9706
 - Advantages of eBooks Over Traditional Books
2. Identifying Xtreme Paper Accounts June 2013 9706
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Xtreme Paper Accounts June 2013 9706
 - User-Friendly Interface
4. Exploring eBook Recommendations from Xtreme Paper Accounts June 2013 9706
 - Personalized Recommendations
 - Xtreme Paper Accounts June 2013 9706 User Reviews and Ratings
 - Xtreme Paper Accounts June 2013 9706 and Bestseller Lists
5. Accessing Xtreme Paper Accounts June 2013 9706 Free and Paid eBooks
 - Xtreme Paper Accounts June 2013 9706 Public Domain eBooks
 - Xtreme Paper Accounts June 2013 9706 eBook Subscription Services
 - Xtreme Paper Accounts June 2013 9706 Budget-Friendly Options

6. Navigating Xtreme Paper Accounts June 2013 9706 eBook Formats
 - ePUB, PDF, MOBI, and More
 - Xtreme Paper Accounts June 2013 9706 Compatibility with Devices
 - Xtreme Paper Accounts June 2013 9706 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Xtreme Paper Accounts June 2013 9706
 - Highlighting and Note-Taking Xtreme Paper Accounts June 2013 9706
 - Interactive Elements Xtreme Paper Accounts June 2013 9706
8. Staying Engaged with Xtreme Paper Accounts June 2013 9706
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Xtreme Paper Accounts June 2013 9706
9. Balancing eBooks and Physical Books Xtreme Paper Accounts June 2013 9706
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Xtreme Paper Accounts June 2013 9706
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Xtreme Paper Accounts June 2013 9706
 - Setting Reading Goals Xtreme Paper Accounts June 2013 9706
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Xtreme Paper Accounts June 2013 9706
 - Fact-Checking eBook Content of Xtreme Paper Accounts June 2013 9706
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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