

CHAPTER 12

Accounting for Partnerships

ASSIGNMENT CLASSIFICATION TABLE

Learning Objectives	Questions	Brief Exercises	Do It!	Exercises	A Problems
1. Discuss and account for the formation of a partnership.	1, 2, 3, 4, 5, 17	1, 2	1	1, 2, 3	1A
2. Explain how to account for net income or net loss of a partnership.	6, 7, 8, 9, 10, 11	3, 4, 5	2	4, 5, 6, 7	1A, 2A
3. Explain how to account for the liquidation of a partnership.	12, 13, 14, 15, 16	6	3a, 3b	8, 9, 10	3A
*4. Prepare journal entries when a partner is either admitted or withdraws.	12, 18, 19, 20, 21, 22, 23, 24	7, 8, 9, 10		11, 12, 13, 14, 15	4A, 5A

*Note: All asterisked Questions, Exercises, and Problems relate to material contained in the appendix to the chapter.

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