

Accounts - Made - Easy

Illustration 8

Apex Enterprises, a Partnership firm in which A, B and C are three partners sharing profits and losses in the ratio of 4 : 3 : 1. The balance sheet of the firm as on 31st December, 2017 is as below:

Liabilities	£	Assets	£
A's Capital	15,000	Factory Building	24,000
B's Capital	7,500	Plant & Machinery	16,000
C's Capital	15,000	Debtors	5,000
B's Loan	4,000	Stock	12,000
Trade Creditors	26,500	Cash at Bank	1,000
	88,000		88,000

The balance sheet does not show that the three partners have decided to dissolve their partnership. Since the realisation of assets was completed, they decided to distribute amounts as and when feasible and for this purpose they agreed that C who was to get as his remuneration 1% of the value of the assets realised other than cash at bank and 10% of the amount distributed to the partners.

Assets were realised/realised as under:

First realisation	£ 18,000
Second realisation	£ 17,000
Third realisation	£ 16,000
Last realisation	£ 15,000
Distribution expenses were provided for estimated amount of	£ 3,000
The realisations were settled finally for	£ 73,000

PIECEMEAL DISTRIBUTION

MAXIMUM LOSS METHOD

In English

Piecemeal Distribution Maximum Loss Method

CH Cherryholmes



Piecemeal Distribution Maximum Loss Method:

Reviewing **Piecemeal Distribution Maximum Loss Method**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is really astonishing. Within the pages of "**Piecemeal Distribution Maximum Loss Method**," an enthralling opus penned by a highly acclaimed wordsmith, readers embark on an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve in to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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