

# 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

**S Baum**



## **Piecemeal Distribution Maximum Loss Method:**

## Whispering the Secrets of Language: An Mental Quest through **Piecemeal Distribution Maximum Loss Method**

In a digitally-driven earth where screens reign great and quick communication drowns out the subtleties of language, the profound secrets and mental subtleties hidden within words usually move unheard. However, set within the pages of **Piecemeal Distribution Maximum Loss Method** a interesting literary value blinking with natural thoughts, lies an exceptional quest waiting to be undertaken. Published by a talented wordsmith, this charming opus encourages readers on an introspective trip, delicately unraveling the veiled truths and profound affect resonating within the very cloth of every word. Within the psychological depths of the touching review, we can embark upon a sincere exploration of the book is core styles, dissect its charming writing type, and succumb to the effective resonance it evokes strong within the recesses of readers hearts.

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