

PARTNERSHIP

➦ By the contract of partnership, two or more persons bind themselves to contribute money, property or industry to a common fund, with the intention of dividing the profit among themselves.

➦ Two or more person may also form a partnership for the exercise of profession, based on agreement (General Professional Partnership)

Mga pwedeng i-contribute		
	PFRS	INTERNAL
Money - more of cash	Yes	Yes
Property- non-cash	Yes	Yes
Industry – services (not qualified as an asset, no control)	No	Yes
Opportunity Cost – benefit foregone by choosing another alternative (not recorded, not qualified as asset)		Yes
Liability assumed by the partnership	Yes	Yes
Liability assumed by the partner	No	Yes

➦ Hindi pwedeng liability lang ang i-contribute to form a partnership, dapat may i-contribute kang property na may naka attach na liability.

Journal Entry (sample)

Cash	xxx	
Noncash Asset	xxx	
Liability		xxx
B. Capital		xxx
N. Capital		xxx

Partnership Formation – under PFRS 11 considered as Joint operation

Accounting Issues

Valuation of Contribution

1. **Agreed Values** – when a capital or a part thereof which a partner is bound to contribute consists of goods, **their appraisal must be made in the manner prescribed in the contract of partnership, and in the absence of stipulation, it shall be made by experts chosen by the partners and according to current prices**, the subsequent changes thereof being for account at the partnership

- ➦ Can be based on the fair value or book value (but should be close to the fair value)
- ➦ If magkakaiba ung agreed value at fair value dapat sunding ung sequence which is **agreed value first**
- ➦ Kapag binigay ang agreed value & fair value, **agreed value** ang sundin

Other Valuation

- a. **Book Value** – pwedeng gamitin pero applicable lang sa existing business
- b. **Appraisal Value** – valuation based on existing location or condition
- c. **Assessed Value or Zonal Value** – used for tax purpose, ignore unless that is the only value given
- d. **Valuation of Inventories** – initially at **COST**, subsequent, **lower of Cost or Net Realizable Value** (kapag NRV ang binigay un ang gamitin)

Realignment of Capital

➦ Magkakaron ng realignment of capital kapag hindi equal ang credit capital sa agreed capital

Total Contributed Capital = Total Agreed capital

- a. Bonus Method with Cash Settlement
 - ↳ Made outside the partnership
- b. Bonus Method without Cash Settlement

Total Contributed Capital > Total Agreed Capital

- a. Withdrawal
- b. Revaluation Downwards (**Write off, impairment or credit loss**) babawasan ung valuation ng asset etc property
- ➦ You should not carry an asset above its recoverable amount

Total Contributed Capital < Total Agreed Capital

- a. Additional Investment
- b. Revaluation Surplus

Advanced Acctg Tb

Sabine Zange



Advanced Acctg Tb:

Advanced Acctg Tb Book Review: Unveiling the Power of Words

In a world driven by information and connectivity, the ability of words has are more evident than ever. They have the capability to inspire, provoke, and ignite change. Such may be the essence of the book **Advanced Acctg Tb**, a literary masterpiece that delves deep to the significance of words and their effect on our lives. Compiled by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book is key themes, examine its writing style, and analyze its overall impact on readers.

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