

A6 Accounting for partnership

Chapter 14 Partnership Goodwill

Name : _____ Class: _____

不開設 Goodwill account 時 Capital account 入帳

1. Balances b/f
2. Goodwill 調整 => 舊入右，新入左 => 對應帳戶 => Goodwill (: :)
3. Balance c/f

例子: The capital of P, S and T are \$100,000, \$100,000 and \$100,000 respectively. They sharing profits and losses equally. Goodwill was valued at \$300,000. It was decided that no account is to be kept for goodwill. The new profit and loss sharing ratio for P, S and T would be 2 : 2 : 1.

Capital				Capital		
P	S	T		P	S	T
\$	\$	\$		\$	\$	\$

開設 Goodwill account 時 Capital account 入帳

1. Balances b/f
2. Goodwill 調整 => 舊入右 => 對應帳戶 => Goodwill
3. Balance c/f

Capital				Capital		
P	S	T		P	S	T
\$	\$	\$		\$	\$	\$

合夥人加入及不開設 Goodwill account 時 Capital account 入帳

1. Balances b/f
2. 商譽調整 => 舊入右，新入左 => 對應帳戶 => Goodwill (: :)
3. 新合夥人投入現金資本 => 增加新合夥人資本 => 貸記新合夥人資本 => 入右 => 對應帳戶 => Cash/Bank
4. Balance c/f

例子: Capital of A and B are \$100,000 and \$100,000. They sharing profits and losses equally. C was admitted to the partnership with capital contribution of \$200,000 by cheque. Goodwill was valued at \$300,000. It was decided that no account is to be kept for goodwill. The new profit and loss sharing ratio for A, B and C would be 1:1:1.

Capital				Capital		
A	B	C		A	B	C
\$	\$	\$		\$	\$	\$

合夥人退出及不開設 Goodwill account 時 Capital account 入帳

1. Balances b/f
2. 商譽調整 => 舊入右，新入左 => 對應帳戶 => Goodwill (: :)
3. 退出合夥人 Current account 轉入 Capital account
=> Current 貸方餘額 => 轉入 Capital 貸方 => 入右 => 對應帳戶 => Current account
=> Current 借方餘額 => 轉入 Capital 借方 => 入左 => 對應帳戶 => Current account
4. 退出合夥人餘額 => 退出合夥人取回現金資本 => 借記出合夥人資本帳 => 入左 => 對應帳戶 => Cash/Bank
5. Balance c/f

例子: Capital of Chiu, Ho and Kan are \$80,000, \$60,000 and \$20,000 and profit and loss sharing ratio are 4:3:1 respectively. Ho withdraw and current account of Ho is \$2,350. Goodwill was valued at \$16,000. The new profit and loss sharing ratio for Chiu and Kan would be 4:1.

Capital				Capital		
Chiu	Ho	Kan		Chiu	Ho	Kan
\$	\$	\$		\$	\$	\$