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*replaced the purchase method. For combinations resulting in complete ownership, it is distinguished by four characteristics. 1. All assets acquired and liabilities assumed in the combination are recognized and*

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### **CHAPTER 1**

**Partnership - Basic Considerations and Formation 1 CHAPTER 1 MULTIPLE CHOICE ANSWERS AND SOLUTIONS 1-1: a Jose's capital should be credited for the market value of the computer contributed by him. 1-2: b**

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*(40,000 + 80,000) 2/3 = 180,000 x 1/3 = 60,000. 1-2: c 1-3: a Cash P100,000 Land 300,000 Mortgage payable ( 50,000) Net assets (Julio, capital) P350,000 1-4: b Total Capital (P300,000/60% ...*

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1-1 CHAPTER 1 Accounting in Action ASSIGNMENT CLASSIFICATION TABLE  
Study Objectives Questions Brief Exercises Exercises A Problems B  
Problems 1. Explain what accounting is. 1, 2, 5 1 2. Identify the users and uses of accounting. 3, 4 2 3. Understand why ethics is a fundamental business concept. 3 4. Explain generally accepted accounting ...

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