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Problem I Requirement 1: Assuming that A and B agree that each

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partner is to receive a capital credit equal to the agreed values of the net assets each partner invested: To record adjustments: nothing to adjust since both of them have no set of

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computer contributed by him. 1-2: b $(40,000 + 80,000) \div 2/3 =$
 $180,000 \times 1/3 = 60,000$. 1-3: a Cash P100,000 Land 300,000

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Total Capital (P300,000/60%) P500,000 Perla's interest _____40%
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