ACC 225

Partnership and Corporation

Exercise 3 - True OR False Quiz

FALSE 1. A partnership is an incorporated association of two or more persons to pursue a business for profit as co-owners.

FALSE 2. A written contract is necessary for the legal formation of a partnership.

FALSE 3, Partnerships are subject to income taxes.

FALSE 4. Partners can agree to limit the power of negotiating contracts for the partnership to any one or more of the partners. Such an agreement is binding on all outsiders, whether or not they know it exists.

TRUE 5, If Partner A contributes cash of P20,000 to the partnership of A and B, and Partner B contributes a building valued at P30,000 to the partnership, the investments become joint property of both partners.

FALSE 6. A general partnership may consist of limited partners and general partners.

FALSE 7. Limited partners are liable for any debt that cannot be paid through the resources of the partnership.

TRUE 8, General partners are included in limited partnerships.

FALSE 9, If Partner A invested twice as much as Partner B, and there are only two partners, the income must be divided in a ratio of 2:1, respectively.

TRUE 10. If partners agree to a method of sharing net income, but say nothing about net losses, losses are shared in the same way as net income.

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Michal Rosen-Zvi

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