

Accounting for Partnership Dissolution



Dissolution

- Change in the relationship of the partners caused by any partner ceasing to be associated in the carrying out of the business.
- Termination of the life of the existing partnership. It may be followed by:
 1. Formation of a new partnership
 2. Liquidation or termination of the business activities carried on by the partnership and winding up of the partnership affairs preparatory to going out of business.

Dissolution Of Partnership Firm Accounting

RD Boyd



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