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\$161, To record
Cas's retirement
with a \$21,000
bonus, shared by
Don and Ear in
their relative profit
and loss sharing
ratios ($3/7$ and $4/7$,
respectively).

Method 2: Goodwill
to retiring partner

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with a \$21,000 bonus, shared by Don and Ear in their relative profit and loss sharing ratios ($3/7$ and $4/7$, respectively).

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Partnerships:

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The major causes
of a dissolution are:

a. Withdrawal or

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death of a partner
b. The specified
term or task of the
partnership has
been completed c.

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popular form of

business because

they are easy to

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methods of
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