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Debit: Camille ' s capital account ($2/6 \times \$180,000$) = \$60,000. Debit: Robert ' s capital account ($1/3 \times \$180,000$) = \$30,000. Below is the revaluation account of Audrey, Camille and Robert: No. 2 (a) (ii): Preparing the Capital Accounts of Audrey, Camille and Robert for the old and new partnerships: Please note that no general journal entries were required as part of the solution for this question, however the general entries necessary to prepare the capital account for the old and the new ...

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for incorrect use of the number of closing stock. 5 500 units should have been used instead
of 2 000 units. The candidate was however only penalized once, The candidate got own
figure (of) mark for contribution and variable cost of sales received 6 out of 7 marks for the
Marginal Costing Statement, Part (a) (ii): For the Absorption Costing Statement, the
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