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1. Identify the characteristics of the partnership form of business organization. 1, 2, 3, 4, 12 1 2. Explain the accounting entries for the formation of a partnership. 5 1, 2 2, 3 1A 1B 3. Identify the bases for dividing net income or net loss. 6, 7, 8, 9, 10 3, 4, 5 4, 5 2A 2B 4.

CHAPTER 12

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