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as well as any real property owned by the business. Partnership: The major branches of management are financial marketing, accounting, financing,

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Instructor s Solutions Manual (ISM) for Accounting, 25th Edition, Carl S. Warren, 12. Accounting for Partnerships and Limited Liability Companies. 13.

Chapter 4 Accounting for Branches and Combined Financial Statements Objectives of this Chapter To learn the accounting and reporting for segments (i.e., branches and

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the branch of the enterprise regulations and administrative provisions of the 4th Accounting Directive apply to partnerships They mainly use external

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