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partnerships are a form of business ownership where two or more people act as co owners there are two basic forms of partnerships general and limited in a general partnership all owners of the business have an unlimited liability in the business the same as a sole

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2 introduction to partnership and corporation accounting 2023 07 16 personal liability for the partnership s debts 7 4 contesting and establishing the existence of a partnership 7 5 partnership by estoppel rupa highlights 8 financial aspects of a partnership

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illustration 1 two individuals forming a partnership on may 1 2020 antonio beltran and carlos domingo agreed to form a partnership the partnership agreement specified that beltran is to invest p500 000 cash and domingo is to contribute land with a fair market value of

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