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Statements -Equity Method (Part 1)Advanced Accounting |CPA Exam FAR| Ch 4 P 5 Advanced Accounting 1 Dayag Solution BSA 3101 Accounting for Special Transactions Partnership Formation ACCOUNTING FOR THE FORMATION OF A PARTNERSHIP The formation of a partnership presents relatively few difficult accounting problems. Accounting entries to record the formation will depend upon how the partnership is formed. A partnership may be formed in several ways, namely: 1. Formation of a partnership for the first time.

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