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Difference between LLC and S-

Corp - LLC vs. S Corporation

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The Basics of Corporate

Structure Types of Firms: Sole Proprietorships,

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Debits and Credits / Assets =

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Accounts in QuickBooks Online

~~Our Business Structure (S-Corp)~~

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What is a Limited Liability

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Partnership accounting is the same as accounting for a proprietorship except there are separate capital and drawing accounts for each partner. The fundamental accounting equation (Assets = Liabilities + Owner's Equity) remains unchanged except that total owners' equity is the sum of the partners' capital accounts.

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Partnership Accounting Except for the number of partners' equity accounts, accounting for a partnership is the same as accounting for a sole proprietor. Each partner has a separate capital account for investments and his/her share of net income or loss, and a separate withdrawal account.

Partnership Accounting

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When a partnership closes its books for an accounting period, the net profit or loss for the period is summarized in a temporary equity account called the income summary account. This profit or loss is then allocated to the capital accounts of each partner based on their

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proportional ownership interests in the business. For example, if there is a profit in the income summary account, then the allocation is a debit to the income summary account and a credit to each capital account.

*Partnership accounting —
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Accounting for Partnerships: Equity. Equity accounting for partnerships is much simpler than for corporations. Each partner maintains two accounts: a capital account and a withdrawal account. The...

*Accounting Difference for a
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e When two or more individuals engage in enterprise as co-

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owners, the organization is known as a partnership. This form of organization is popular among personal service enterprises, as well as in the legal and public accounting professions. The important features of and accounting procedures for partnerships are discussed and illustrated below.

Partnership accounting - Wikipedia

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