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Chapter 12 Investments LEARNING OBJECTIVES After studying this chapter, you should be able to: 1. Demonstrate how to identify and account for investments classified for reporting purposes as held-to-maturity. 2. Demonstrate how to identify and account for investments classified for reporting purposes as available-for-sale. 3.

### Chapter 12

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chapter 12 accounting for partnerships study objectives 1. identify the characteristics of the partnership form of business organization. 2. explain the accounting entries for the formation of a partnership. 3.

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