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- Sole proprietorship: One owner
- Partnership: minimum of two or more owners
- Corporation: many owners with little liability

Basic types of businesses:

- Merchandising: companies buy and sell products
- Service: a company provides a service
- Manufacturing: companies produce products and then sell them.

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This study guide was very helpful. The examples and problems for each chapter was good practice in understanding the material. The text book problems are as usual too advanced and I wish the authors would rewrite their main text so that students just learning accounting can feel like they are learning something.

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