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(For Instructor Use Only) Questions Chapter 1 (Continued)

19. Yes. Net income does appear on the income statement—it is the result of subtracting expenses from revenues. In addition, net income appears in the owner's equity statement—it is shown as

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CHAPTER REVIEW The Account 1. (L.O. 1) An account is an individual accounting record of increases and decreases in a specific asset, liability, or owner's equity item.

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