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Weygandt, Kieso, Kimmel, Trenholm,
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accounting record of increases and
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1-8 Weygandt, Accounting Principles,
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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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accounting principle (reported
retrospectively) B. Change in accounting

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principle (exception reported
prospectively) ...

Solved: Classifying accounting changes
and errors Indicate ...

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