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19. Yes. Net income
does appear on the
income statement—it is

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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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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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business organization. Explain the building blocks of accounting: ethics and the concepts included in the conceptual framework.

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