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Figure 1 ...

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accounting equations must have been in balance at year-end. How could these errors or misstatements have occurred? Answer: A company's accounting equation (its books) can be in balance yet its financial statements have errors or misstatements because of the following: entire transactions were not recorded, transactions were

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INTRODUCTION We have studied economic activities which have been converted into business activities. In business activity a lot of "give & take" exist which is known as transaction. Transaction involves transfer of money or money's worth. Thus exchange ...

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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