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1-8 Weygandt, Accounting Principles, 12/e, Solutions

Manual (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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Answers will vary and should include a combination of revenues/gains (increases), expenses/losses (decreases), investments (increases), and distributions (decreases). It is important to understand the following transactions/exchanges will not change equity: an asset for an asset, liability for liability, asset acquisitions by incurring liabilities, and asset reductions to reduce liabilities.

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14,700 x 70% = 10,290.  
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