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