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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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process of identifying,
recording, and
communicating the
economic events of an

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at the University of
Wisconsin-Madison. He
holds a Ph.D. in
accounting from the
University of Illinois.
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Weygandt have
appeared in the
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