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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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3-1 CHAPTER 3 Adjusting the Accounts ASSIGNMENT CLASSIFICATION TABLE ... The two generally accepted accounting principles that relate to adjusting the accounts are: The revenue recognition principle, which states that revenue should be recognized in the accounting ... SOLUTIONS TO EXERCISES EXERCISE 3-1 1. True. 2. True. 3. False. Many business ...

CHAPTER 3

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Solution manual chapter 3 fap. 1. Chapter 3 Adjusting Accounts and Preparing Financial Statements QUESTIONS 1. The cash basis of accounting reports revenues when cash is received while the accrual basis reports revenues when they are earned. The cash basis reports expenses when cash is paid while the accrual basis reports expenses when they are incurred (and matched with revenues they generated).

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Net income is operating income plus nonoperating revenues (such as interest revenue) minus nonoperating costs (such as interest cost) minus income taxes. Chapter 3 assumes nonoperating revenues and nonoperating costs are zero. Thus, Chapter 3 computes net income as: $\text{Net income} = \text{Operating income} - \text{Income taxes}$.

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