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subtracting expenses from revenues. In addition, net income appears in the owner's equity statement—it is shown as

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The adjusted trial balance values are used for preparing the financial statements. The net income of \$15,350 is determined by subtracting the total expenses of \$84,650 from the service revenue of \$100,000.

~~[Solved] Chapter 4, Problem E4-24 — Horngren's Accounting ...~~

(L.O. 1) An account is an individual accounting record of increases and decreases in a specific asset, liability, or owner's equity item.  
2. In its simplest form, an account consists of (a) the...

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ANSWERS TO QUESTIONS 1. Yes, this is correct. Virtually every

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organization and person in our society uses accounting information. Businesses, investors, creditors, government agencies, and not-for ...

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