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CHARACTERISTICSTABLE Problem
Number Description Difficulty Level
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series of transactions. Simple 20–30
2A Journalize transactions, post, and
prepare a trial balance.

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(Continued) 19. Yes. Net income does
appear on the income statement—it is
the result of subtracting expenses from
revenues. In addition, net income

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appears in the owner's equity
statement—it is shown as

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