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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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associated with accounting. DI1-1 Q1-1
Q1-2 Q1-3 Q1-4 Q1-5 E1-1 E1-2 2.

Explain the building blocks of accounting:
ethics, principles, and assumptions. Q1-7
Q1-8 Q1-9 Q1-10 DI1-2 Q1-6 E1-3 E1-4
3. State the accounting equation, and
define its components. Q1-22 Q1-11
Q1-12 Q1-13 BE1-5 BE1-6 E1-5 BE1-1

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BE1-2 BE1-3 BE1-4 DI1-3 P1-1

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Number Description Difficulty Level
Time Allotted (min.) 1A Prepare adjusting
entries, post to ledger accounts, and
prepare an adjusted trial balance.

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Questions Chapter 2 (Continued) 11. The advantages of using the journal in the recording process are: (a) It discloses in one place the complete effects of a

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