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With the accounting equation,
Accounts receivable (Asset) increases
and Revenue (Equity) increases.

Account (1) Type of account (2)

Normal Balance (3) Financial

statement (4) Time period Accounts

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A specific point in time Revenue
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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 appears in the owner's equity statement—it is shown as

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