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19. Yes. Net income  
does appear on the  
income statement—it is  
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from revenues. In addition, net income appears in the owner's equity statement—it is shown as

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PhD, CPA, is Arthur Andersen Alumni Professor of Accounting at the University of Wisconsin-Madison. He holds a Ph.D. in accounting from the University of Illinois. Articles by Professor Weygandt have appeared in the Accounting Review, Journal of Accounting Research, Accounting

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