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Test Bank for Accounting Principles, Eighth Edition 5 - 16 A merchandising company using a perpetual system may record an adjusting entry by a. debiting Income Summary. b.

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1-8 Weygandt, Accounting Principles, 12/e, Solutions Manual (For Instructor Use Only) Questions Chapter 1 (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