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equation, Accounts
receivable (Asset) increases
and Revenue (Equity)
increases. Account (1) Type
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Balance (3) Financial
statement (4) Time period
Accounts receivable Asset
Debit Balance Sheet A
specific point in time
Revenue Equity Credit Income
Statement Period of time 7.

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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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accrual basis reports
revenues when they are

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earned. The cash basis reports expenses when cash is paid while the accrual basis reports expenses when they are 2. performance and financial condition than does the cash basis. Also, the accrual

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