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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

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Accountants follow a simple rule in recognizing expenses:“Let the expenses follow the revenues.”That is,expense recognition is tied to revenue recognition.In the dry cleaning example, this principle means that Dave’s should report the salary expense incurred in performing the June 30 cleaning service in the income state- ment for the same period in which it recognizes the service revenue.The critical is- sue in expense recognition is when the expense makes its contribution to revenue.

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Multiple Choice 1 . A 3 . C 5 . B 7 . C 9 . D 11 . B 13 . C 15 . C 17 . C 19 . D 21 . C 23 . D Questions 1. Answers will vary. Responses should include an explanation of how margin of safety allows the business to operate at a level where the risk of falling to or below the break-even point is low.

Answer Key Chapter 3 - Principles of Accounting, Volume 2 ...

10. Transactions are initially recorded in a journal. a. A journal is referred to as a book of original entry. b. A general journal is the most basic form of journal.

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