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accounts is a debit. Ans: F LO1 BT: K Difficulty: Easy TOT: .5

min. AACSB: None AICPA FC: Measurement 8. Debit and credit

can be interpreted to mean increase and decrease, respectively.

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asset in a classified balance sheet Gain on sale of equipment and interest expense are reported under other revenues and gains in a multiple-step income statement.

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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

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in the owner's equity statement it is shown as

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