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The normal balance of all 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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Recording Process. 2 -

51. Ex. 177 For each of

the following accounts

indicate (a) the type of

account (Asset, Liability,

Owner ' s Equity ...

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Multiple-step form of
income statement is
easier to read than the
single-step form 22

Merchandise inventory
is classified as a current
asset in a classified
balance sheet Gain on
sale of equipment and
interest expense are
reported under other
revenues and gains in a
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statement.

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using a perpetual system
may record an adjusting
entry by a. debiting
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19. Yes. Net income
does appear on the
income statement—it is
the result of subtracting
expenses from revenues.

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In addition, net income appears in the owner ' s equity statement—it is shown as

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