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record the
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equation, Accounts
receivable (Asset)
increases and
Revenue (Equity)
increases. Account
(1) Type of account

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(2) Normal 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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Yes. Net income
does appear on the
income
statement—it is the
result of

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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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