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BE5-2 E5-5 BE5-3 P5-1A DI5-2 P5-2A E5-3 P5-4A P5-1B P5-2B P5-4B Q5-9 E5-11 4. Explain the steps in the accounting cycle for a merchandising company. Q5-1 Q5-13 Q5-12 Q5-14 BE5-5 BE5-6 DI5-3 E5-6 E5-7 E5-8 P5-4A P5-5A P5-4B P5-3A P5-3B 5. Distinguish

between a multiple-step and a single- step income statement. Q5-18 Q5-19 BE5-8 Q5-17

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P5-3A P5-3B 5. Prepare an income statement for a  
merchandiser. Q5-18 Q5-17 BE5-8 DI5-4 Q5-15 Q5-16  
BE5-7 BE5-9 BE5-11 E5-6 E5-9 E5-10 E5-12 E5-13  
P5-2A P5-2B P5-5A P5-5B P5-8A E5-14 P5-3A P5-3B  
P5-6A P5-6B \*6.

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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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