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ONLY 2 - 27. The

normal balance of all

accounts is a debit. Ans:

F LO1 BT: K Difficulty:

Easy TOT: .5 min.

AACSB: None AICPA

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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,  
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is classified as a current  
asset in a classified  
balance sheet Gain on  
sale of equipment and  
interest expense are  
reported under other

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Chapter 1 (Continued)

19. Yes. Net income  
does appear on the



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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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