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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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section of Sonoma Company's
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c. The net income of company A had a mixed trend. While the net income increased from by \$11,909 million from the year 2010 to 2011 and again it increased by \$15,811 million from the year 2011 to 2012, the net income decreased by \$4,696 million from the year 2012 to 2013, thus declined about 11% in the year 2013.

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