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Debits and Credits /

Assets = Liabilities +

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Equity The Drydock - Episode 058

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assets will be used for more than one accounting period. o Depreciation is the practice of allocating the cost of assets to a number of years. o Depreciation expense is the amount of the allocation for one

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o
accounting period.

Accumulated depreciation is the total amount of depreciation that has been expensed since the asset was placed in service.

CHAPTER 2

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19. Yes. Net income

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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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