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sole proprietorship is a business owned by one or more persons. True
 False
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 1. all-inclusive
 2. investment in subsidiary
 3. fair value
 4. false
 5. available-for-sale securities
 6. how changes in value are
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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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