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accounting concept is applied when the revenue earned and the expenses incurred to earn that revenue are reported in the same fiscal periods.

True. True or False: Information needed to prepare an income statement comes from the trial balance columns and the income statement columns of a work sheet.

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Dr. Carl S. Warren is professor emeritus of accounting at the University of

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Georgia, Athens. For more than 25 years, Dr. Warren has taught all levels of accounting classes. In recent years, he has focused his teaching efforts on principles of accounting and auditing courses. Dr.

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