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Kieso, Weygandt, Warfield, Young, Wiecek, McConomy Intermediate Accounting, Tenth Canadian Edition \*EXERCISE 12-23 (Continued) (c) Goodwill = 5 X \$41,400= \$207,000 Price paid for the company = \$460,000 + \$207,000 = \$667,000 (d) Excess earnings Present value of annuity of 1 factor, 5 years @ 15% Estimated goodwill \$41,400 3.35216 \$138,779 Amount ...

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1-8 Weygandt, Accounting Principles, 12/e, Solutions Manual (For Instructor Use Only) Questions Chapter 1 (Continued) 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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