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12. Revenues are a subdivision of owner ' s capital. Ans: T LO1 BT: K Difficulty: Easy TOT: .5 min. AACSB: None AICPA FC: Measurement 13. Under the double-entry system, revenues must always equal expenses. Ans: F LO1 BT: K Difficulty: Easy TOT: .5 min. AACSB: None AICPA FC: Measurement 14.

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