

CHAPTER 6

Revenue Recognition

Learning Objectives

1. Understand the economics and legalities of selling transactions from a business perspective.
2. Identify the five steps in the revenue recognition process.
3. Identify the contract with customers.
4. Identify the separate performance obligations in the contract.
5. Determine the transaction price.
6. Allocate the transaction price to the separate performance obligations.
7. Understand how to recognize revenue when the company satisfies its performance obligation.
8. Analyze and determine whether a company has earned revenues under the earnings approach.
9. Identify other revenue recognition issues.
10. Identify how revenues should be presented, disclosed, and analyzed.
11. Identify differences in accounting between IFRS and ASPE and potential changes.
12. Apply the percentage-of-completion method for long-term contracts.
13. Apply the zero-profit method for long-term contracts.
14. Apply the completed-contract method for long-term contracts.
15. Account for losses on long-term contracts.

Kieso Chapter 6 Solutions

Giorgio Graditi, Marialaura Di Somma



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Intermediate Accounting, Student Practice and Solutions Manual Donald E. Kieso, 2019-08-20 The Student Practice and Solutions Manual to accompany Kieso Intermediate Accounting 17e contains a chapter review and a selection of brief exercises exercises and problems with accompanying solutions from Kieso s Problem Set B which is similar to end of chapter material **Intermediate Accounting** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2016-03-28 This text is an unbound binder ready edition Kieso Weygandt and Warfield s Intermediate Accounting Sixteenth Edition continues to set the standard for students and professionals in the field The 16th edition builds on this legacy through new innovative student focused learning Kieso maintains the qualities for which the text is globally recognized including its reputation for accuracy comprehensiveness accessibility and quality problem material that best prepares students for success on the CPA exam and accounting careers The 16th edition offers the most up to date coverage of US GAAP IFRS in a format suited to the complex challenges of teaching intermediate accounting in these changing times WileyPLUS sold separately from text

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courses to best suit their needs and provide students with a strong background for careers in accounting. Students gain necessary practical experience while simultaneously being exposed to theoretical aspects such as ethics and international issues. **Intermediate Accounting, Tenth Ed., [by] Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2001**

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Kimmel, 1999-11-24 From one of the hottest author teams in accounting comes a new edition of the highly successful Financial Accounting. This edition retains the traditional procedural coverage of the previous editions along with a practical decision-making focus. Anyone who will ever be asked to prepare or use accounting information to make effective decisions will benefit from this best-selling text. **Volume 1 of Inter. Acct., 10th Edition with Update Chapter** Donald E.

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