

CHAPTER 18

Revenue Recognition

LEARNING OBJECTIVES

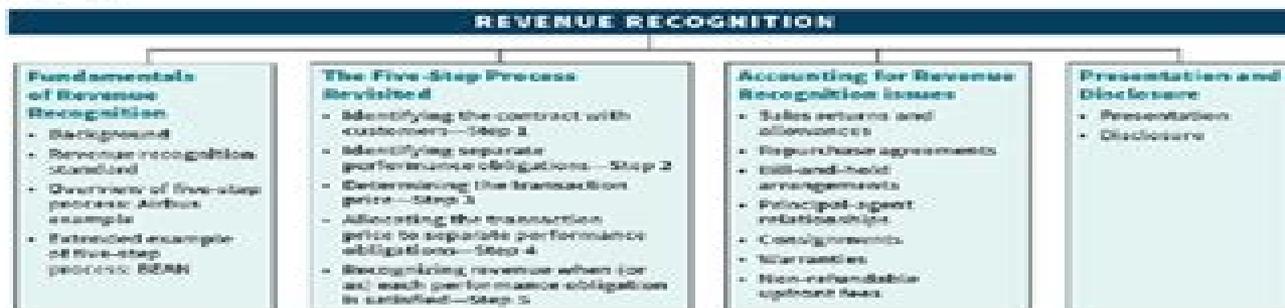
After studying this chapter, you should be able to:

1. Understand the fundamental concepts related to revenue recognition and measurement.
2. Understand and apply the five-step revenue recognition process.
3. Apply the five-step process to major revenue recognition issues.
4. Describe presentation and disclosure regarding revenue.

This chapter also includes numerous conceptual discussions that are integral to the topics presented here. Because of the converged IASB/FASB standard on revenue recognition, there is no *Global Accounting Insights* in this chapter.

PREVIEW OF CHAPTER 18

As indicated in the following opening story, the issue of when revenue should be recognized is complex. The many methods of marketing products and services make it difficult to develop guidelines that will apply to all situations. This chapter provides you with general guidelines used in most business transactions. The content and organization of the chapter are as follows.



Intermediate Accounting Chapter 18 Revenue Recognition Solutions

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



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Intermediate Accounting, Chapters 15-24, Self-Study Problems/Solutions Book Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2003-09-08 *Intermediate Accounting* is the bestselling book that has powered the careers of countless professionals This new edition builds on the book's reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants

Intermediate Accounting, , Self Study Problems Solutions Book Donald E. Kieso, Jerry J. Weygandt, 1998-02-04 *Intermediate Accounting, Volume 2 Update* Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2005-12-02 This bestseller has powered the careers of countless professionals This update to the 11th edition builds on the book's reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature It integrates numerous examples from real corporations throughout the chapters to help readers understand the application of accounting principles and techniques in practice They'll also find problems that are modeled on the AICPA Simulations a new question format designed for the computerized uniform CPA Exam These problems prepare readers for the exam testing their ability to read digest research and respond to both a numeric problem and a short answer essay This edition does NOT include the Problem Solving Survival Guide

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Intermediate Accounting Lanny G. Chasteen,Richard E. Flaherty,Melvin C. O'Connor,1992 The Sixth Edition of this well respected intermediate text continues to provide the best conceptual and theoretical coverage in intermediate accounting By doing so students learn to understand perform and critically evaluate accounting practices and procedures The focus of this revision is to make the text as student friendly as possible

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Study Guide for Use with Intermediate Accounting, Third Edition Thomas H. Beechy,Farrell, Elizabeth,Cohlmeyer, Susan,2005

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