

# PREVIEW OF CHAPTER

# 4

## Income Statement and Related Information

### Income Statement

- Usefulness
- Limitations
- Quality of earnings

### Format of the Income Statement

- Elements
- Intermediate components
- Condensed income statements
- Single-step income statements

### Reporting Various Income Items

- Unusual gains and losses
- Discontinued operations
- Extraordinary items
- Noncontrolling interest
- Earnings per share

### Other Reporting Issues

- Accounting changes and errors
- Retained earnings statement
- Comprehensive income

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15th Edition  
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# Intermediate Accounting 15th Edition Chap 4 Solutions

**DJ Losen**



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