

SOLUTIONS TO EXERCISES

EXERCISE 4.1

1. a. The performance obligation is: to deliver transportation service.
b. Since the performance by WestJet is not complete until the flight actually occurs, revenue should not be recognized until December. WestJet should recognize the revenue in December when the customer has been provided with the flight.
2. a. The performance obligation is: to deliver a magazine on a monthly basis.
b. Revenue should be recognized as each magazine is delivered (on a monthly basis).
3. a. The performance obligation is: to provide baseball games.
b. Revenue should be recognized on a per game basis over the season from April to October, since that is when the games are provided to the fans.
4. a. The performance obligation is: to lend cash in exchange for interest income.
b. Interest income should be accrued and recognized by RBC Financial Group evenly over the term of the loan.
5. a. The performance obligation is: to deliver a sweater.
b. Revenue should be recognized when the sweater is shipped to the customer in September.
6. a. The performance obligations are: to deliver beer and two mugs.
b. Revenue should be recognized on a monthly basis over the six-month subscription period. In the first month, the delivery of two mugs will satisfy that performance obligation.

LO 1 BT: AP Difficulty: M Time: 15 min. AACSB: Analytic CPA: cpa1001 CM: Reporting

Exercise And Solutions Manual

KJ Lindholm-Leary



Exercise And Solutions Manual:

Unveiling the Power of Verbal Art: An Mental Sojourn through **Exercise And Solutions Manual**

In a global inundated with screens and the cacophony of instantaneous interaction, the profound energy and psychological resonance of verbal artistry frequently disappear in to obscurity, eclipsed by the constant barrage of sound and distractions. However, located within the lyrical pages of **Exercise And Solutions Manual**, a charming work of fictional splendor that impulses with natural thoughts, lies an wonderful journey waiting to be embarked upon. Written with a virtuoso wordsmith, that mesmerizing opus courses readers on a mental odyssey, lightly revealing the latent potential and profound influence stuck within the complicated web of language. Within the heart-wrenching expanse of the evocative examination, we will embark upon an introspective exploration of the book is main themes, dissect its interesting publishing fashion, and immerse ourselves in the indelible effect it leaves upon the depths of readers souls.

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