

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

Donald E. Kieso



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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

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