

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

Rachel S Tattersall



Exercise And Solutions Manual:

Eventually, you will enormously discover a additional experience and attainment by spending more cash. yet when? do you put up with that you require to acquire those all needs similar to having significantly cash? Why dont you try to get something basic in the beginning? Thats something that will guide you to understand even more regarding the globe, experience, some places, bearing in mind history, amusement, and a lot more?

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