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Describe accounting issues for revenue recognition at point of sale. 3. Apply the percentage-of-completion method for long-term contracts. 4.

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Describe accounting issues for revenue recognition at point of sale. Apply the percentage-of-completion method for long-term contracts. Apply the completed-contract method for long-term contracts. Identify the proper accounting for losses on long-term contracts.

Chapter 18: Revenue Recognition - Intermediate Accounting

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New Revenue Recognition Rule | Intermediate Accounting | CPA Exam FAR | Chapter 18. This page covers new revenue recognition standard, percentage of completion method, completed contract method, and other topics covered in

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Illustration 18-2 10. Revenue Recognition at Point of Sale
(Delivery) FASB's Concepts Statement No. 5, companies
usually meet the two conditions for recognizing revenue by
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LEARNING OBJECTIVES After studying this chapter, you should be able to: 1 Understand revenue recognition issues. 2 Identify the five steps in the revenue recognition process. 3 Identify the contract □ - Selection from Intermediate Accounting: IFRS Edition, 2nd Edition [Book]

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