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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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While most of the impact of the revised revenue standard will impact Intermediate Accounting coverage, some changes will also need to be made to update introductory financial accounting coverage. Using hypothetical examples featuring LL Bean, I have developed a set of classroom exercises (and solutions) that can be used to teach the new revenue recognition standard in the introductory ...

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The focus in Chapter 6 is on Revenue Recognition. Revenue Recognition determines when and how much revenue appears in the income statement. The chapter breaks the discussion of revenue recognition down into three different parts. First, the chapter discusses the general approach for recognizing revenue in three situations.

