

Chapter 18 Revenue Recognition Test Bank

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CHAPTER 18

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Companies should recognize revenue (1) When revenue is realized or realizable and (2) when it is earned. Revenues are realized when goods or services are exchanged for cash or claims to cash. Revenues are realizable when assets received in exchanges are readily convertible to known amounts of cash or claims to cash.

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Chapter 18 Revenue Recognition Terms. STUDY. Flashcards. Learn. Write. Spell. Test. PLAY. Match. Gravity. Created by. adiaz978. Key Concepts: Terms in this set (33) Asset-liability approach. The approach recognizes and measures revenue based on changes in assets and liabilities. Assurance-type warranty.

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