



Revenue Recognition: Principles and Practices (Financial Accounting and Auditing)

Frank J. Beil

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Revenue is the “top” line on the income statement and is the fundamental driver of business success. To understand all the complexities involved in recognizing revenue under Generally Accepted Accounting Principles (GAAP) you should primarily be concerned with two things: (a) the timing aspect (the when issue) and (b) the amount to be recorded (the how much issue). This book will provide just that—extensive guidance in assisting you with the appropriate answers and much more. This book is designed for you and all the organizational responsibility you carry for your company in order to deliver real profits. It’s a comprehensive yet readable examination of the existing rules of revenue recognition for corporate entities, and after reading the book, you’ll have a thorough understanding of how accountants measure and record revenue. This “skill-set” will prove invaluable in understanding the impact that your business decisions will have on the financial statements with an emphasis on the income statement and the statement of cash flows. (It will also have an executive-level overview of the proposed “IASB and FASB Standard: Revenue from Contracts with Customers.”)



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