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CHAPTER 18

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18-2 ASSIGNMENT CLASSIFICATION TABLE (BY LEARNING OBJECTIVE) Learning Objectives Brief Exercises Exercises Problems 1. Apply the revenue recognition principle. 1 1, 2, 3 2. Describe accounting issues for revenue recognition at point of sale. 1 1, 2, 3 1 3. Apply the percentage-of-completion method for long-term contracts.

CHAPTER 18

Kieso Intermediate: IFRS Edition, Solutions Manual Questions Chapter 18 (Continued) *28. It is improper to recognize the entire franchise fee as revenue at the date of sale when many of the services of the franchisor are yet to be performed and/or uncertainty exists regarding collection of the entire fee. *29.

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18-6 Questions Chapter 18 (Continued) 15. Return on assets (7.6%) = Average Assets Net Income
Return on common stockholders' equity (12.8%) = Average Common Stockholders' Equity Net
Income - Preferred Dividends The difference between the two rates can be explained by looking at
the denominator value and by remembering the basic accounting ...

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