

## CHAPTER 4

# Income Measurement and Accrual Accounting

### OVERVIEW OF LEARNING OBJECTIVES, PROBLEMS, AND CASES

Learning Objective	Problems	Problems and Cases	Cases
1. Explain the significance of recognition and measurement in the preparation and use of financial statements.	10*	10	10
2. Explain the differences between the cash and accrual bases of accounting.	10*	10	10
3. Describe the revenue recognition principle and explain its application to various situations.	10*	100	100
4. Describe the matching principle and the various methods for recognizing expenses.	10*	100	100
5. Identify the four major types of adjusting entries and prepare them for a variety of situations.	10*	100	100
6. Explain the impact of the accounting cycle and the significance of each step.	10*	100	100

\*Problems assigned as class homework or class learning objectives.  
 Cases = Difficulty Level: Easy, Moderate, Hard, Challenging.

# Acc101 Chapter 04

**S Marginson**



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*Department of the Navy Source Data System Procedures Manual* United States. Department of the Navy. Office of the Comptroller,1995     **Department of the Navy Source Data System Procedures Manual** United States. Navy Department. Office of the Comptroller,1988     *A Man with a Shadow* Willem A. Saayman,1996 This book traces the remarkable career of Zachariah Keodirelang Matthews and provides a contextual missiological perspective on the life and times of this multifaceted South African An anthropologist and lawyer by training he spent a year at Union Theological Seminary in New York as visiting professor of World Christianity He made a significant contribution to the Cottesloe Consultation of the World Council of Churches in Johannesburg 1960 and was eventually appointed as African director for one of the WCC programmes in Geneva As a well known lay Christian leader he played a major role in shaping African responses to Christianity in the mainline mission churches Willem Saayman s study is based on careful archival research within a sophisticated theoretical framework informed by current debates about interdisciplinarity It will therefore appeal to a wide readership in the fields of Religious Studies History Education and Sociology     *Catalog* Arapahoe Community College,1994     *Ir Pkg, College to Career* Jane Williams,2003-06 This Instructor s Package contains an Annotated Instructor s Edition and an Instructor s Resource CD The CD contains lesson plans student retention activities and projects and PowerPoint slides for each chapter     The National Guide to Educational Credit for Training Programs ,2000

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