

CHAPTER 4

Income Measurement and Accrual Accounting

Objectives of Income Measurement, Accrual Basis, and Income Statement

Learning Objectives

1. Explain the importance of measuring and reporting the economic value of business operations.
2. Explain the difference between the cash and accrual basis of accounting.
3. Explain the income statement and expenses.
4. Differentiate between revenues and other amounts that are recognized as income.
5. Explain how revenues and other amounts that are recognized as income are measured.
6. Explain how cash, assets, or expenses, gains and losses, and net income are reported in a statement.

Learning Objective	LO 1	LO 2	LO 3	LO 4	LO 5	LO 6
1. Explain the importance of measuring and reporting the economic value of business operations.	LO 1	LO 2	LO 3	LO 4	LO 5	LO 6
2. Explain the difference between the cash and accrual basis of accounting.	LO 1	LO 2	LO 3	LO 4	LO 5	LO 6
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6. Explain how cash, assets, or expenses, gains and losses, and net income are reported in a statement.	LO 1	LO 2	LO 3	LO 4	LO 5	LO 6

1. Explain the income statement and expenses.

2. Explain how revenues and other amounts that are recognized as income are measured.

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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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