

<<Revenue recognition收入确认>>

图书基本信息

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内容概要

The most practical , authoritative guide to every aspect of revenue recognition—including Sarbanes-Oxley

Revenue recognition is one of the most important—and one of the most difficult—figures for both preparers and users of financial statements.

Wiley Revenue Recognition helps you confidently navigate and address the uncertainties in this intricate area of accounting.

Accounting expert Steven Bragg provides not only a detailed view of the current accounting rules and regulations pertaining to revenue recognition , but also describes the exact sources of this information , how a company ' s treatment of revenue recognition is to be disclosed alongside the financial statements , and what policies , procedures , and controls can be used to enforce it in a consistent manner.

Addressing revenue recognition from every angle with extensive supporting examples , this invaluable guide : Shows how to comply with Sarbanes-Oxley by revealing key controls over revenue recognition.

Applies revenue recognition concepts to multiple examples on every topic Explores all aspects of revenue recognition , including control systems , supported by extensive examples.

Illustrates the most complex revenue recognition concepts for easier reader comprehension.

Provides descriptions of control points throughout the book Addresses revenue recognition for various industries , including franchising , construction , motion pictures , not-for-profits , real estate , recording and music , services , and software Because revenue recognition rules vary both by type of transaction as well as

by industry , the chapters of Wiley Revenue Recognition are clustered into transaction-related revenue recognition rules , and then into industry-related revenue recognition rules.

In addition , there is coverage of : Long-term construction contracts Service revenues Real estate sales Revenue recognition from franchising operations Examples of revenue disclosures Wiley

Revenue Recognition is a thorough introduction to every aspect of revenue recognition—how to account for it , report it , and set up systems and controls to ensure that the rules are properly followed.

With practicable , workable advice , this authoritative guide will assist you in consistently recognizing revenue in the correct amounts , at the right time , and in accordance with generally accepted accounting principles.

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