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Accounting for Beginners #1 / Debits and Credits / Assets = Liabilities + Equity  
Accrual Accounting: How it Works \u0026 Why it's #1!  
~~IFRS 15 Construction Contracts Simple Explanation~~  
Leasing - How lessees should account for operating leases  
~~Introduction to the New Revenue Recognition Standards Example: Lease accounting under IFRS 16~~

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Entries for Capital Leases- Lessee Entries  
Revenue Recognition  
Conceptual Framework for Financial Reporting 2018 (IFRS Framework)  
Pledging and Selling Receivables | Intermediate Accounting | CPA Exam FAR | Chp 7 p 7  
Operating Lease Accounting--Lessee \u0026 Lessor (New FASB Rules) | Intermediate Accounting | CPA Exam FAR  
Revenue Recognition: Identify Contract (New FASB) | Intermediate Accounting | CPA Exam FAR | Chp18 p1  
Intro to Accounting for Operating Leases (New FASB Rules) | Intermediate Accounting | CPA Exam FAR  
Accounting for Leases (Old FASB Rules) | Intermediate Accounting | CPA Exam FAR | Chp 21 p (A)  
Percentage of Completion Method-- Losses | Intermediate Accounting | CPA Exam FAR | Chp 18 p12  
Inventory Errors | Inventory Valuation | Intermediate Accounting | CPA Exam FAR | Chp 8 p 2

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Bond Issue at Par | Valuation of Bonds Payable | Intermediate Accounting | CPA Exam FAR | Chp 14 p 2  
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Factors that shape an accounting information system include the. A. transactions in which the business engages. B. informational demands of management. C. volume of data to be handled. D. All

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of these answer choices are correct. 2. Real accounts are periodically closed. A. True: B. False: 3.

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On May 28, 2014, the FASB completed its Revenue Recognition project by issuing Accounting Standards Update No. 2014-09, Revenue from Contracts with Customers (Topic 606).

Revenue Recognition - FASB  
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