



ПОЛУЧИТЬ БЕСПЛАТНУЮ КОНСУЛЬТАЦИЮ

ПОДПИСЫВАЙТЕСЬ
на нас в Телеграм



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1. Expenses that have been recognized in the income statement but are not yet contractually due

- taxes payable
- interest payable
- wages payable
- accrued warranty expense

2. assets, liabilities, owner's equity

3. Used to reduce the value of its controlling account

4. Obligations in the form of promissory notes owed to creditors and lenders. Can be reported as noncurrent liabilities if matures in over a year

5. Reports on the financial performance of a company over time

6. applies a constant rate of depreciation to an asset's (declining) book value each year

7. Revenue - Expenses = Net Income (or Net Loss)

8. Reports all changes in equity except for shareholder transactions

9. Proxy statement

10. - An asset is impaired if its carrying value exceeds the recoverable amount

- (IFRS: recoverable amount of an asset is the greater of fair value less any selling costs, or its value in use)
- If impaired, asset is written down to its recoverable amount and a loss is recognized in income statement
- Loss recoveries allowed under IFRS but not GAAP

11. Start-up and training costs

- Administrative overhead
- Advertising and promotion costs
- Relocation and reorganization costs
- Termination costs

12. IFRS: assets that generate rental income or capital appreciation. Report at amortized cost (like PP&E) or fair value

GAAP: no specific definition

13. Results in COGS between LIFO and FIFO

Самый быстрый способ связи — мессенджер (кликни по иконке, и диалог откроется)



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14. to use the information in a company's financial statements, along with other relevant information, to make economic decisions.

15. Minority shareholders' pro-rata share of the net assets of a subsidiary that is not wholly owned by the parent

16. the earnings per share a company would have based on the total number of shares including the effects of all stock options and convertible bonds

17. # shares that have actually been sold to shareholders

18. Obligations that will be satisfied within one year or one operating cycle, whichever is greater. Meets any of the following criteria:

- Settlement is expected during the normal operating cycle.
- Settlement is expected within one year.
- Held primarily for trading purposes.
- There is not an unconditional right to defer settlement for more than one year.

19. Revenues: inflows from delivering or producing goods/services

Expenses: outflows for delivering or producing goods/services or other operations

Other income: gains that may not arise from normal business

20. State objective and context

Gather data

Process data

Analyze and interpret data

Report conclusions or recommendations

Update periodically

21. total assets / total equity (solvency)

22. cash + marketable securities + receivables / current liabilities --> liquidity

23. - Can be acquired separately or are the result of rights or privileges conveyed to their owner.

- Ex: patents, trademarks, and copyrights
- IFRS: Cost or revaluation (if active market exists) when purchased
- GAAP: Only cost model allowed

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