



ПОЛУЧИТЬ БЕСПЛАТНУЮ КОНСУЛЬТАЦИЮ

ПОДПИСЫВАЙТЕСЬ
на нас в Телеграм



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1. Account that holds net income of the firm less dividends as stockholders' equity.
Cumulative earnings that have not been paid out to shareholders as dividends.
2. The liability created by receiving cash in advance. Does not require a future outflow of cash like accounts payable. May be an indication of future growth as the revenue will eventually be recognized in the income statement.
3. Amount that remains after the direct costs of producing a good are subtracted from revenue
4. Debt securities that are not expected to be held to maturity or sold in the near term. Unrealized gains/losses reported as OCI, not on income statement.
5. Provide info about the firm's investing activities
6. The statements are presented fairly in conformity with GAAP
7. - Often used in banking industry
- Present assets and liabilities in order of liquidity
- IFRS only
8. expresses each item of the balance sheet as a percentage of total assets. The common-size format standardizes the balance sheet by eliminating the effects of size. This allows for comparison over time (time-series analysis) and across firms (cross-sectional analysis)
9. Cash effects of transactions that involve the normal business of a firm
10. - Accounts payable
- Notes payable and current portion of long-term debt
- Accrued liabilities
- Taxes payable
- Unearned revenue
11. Provide info about long-term financing activities
12. bank loans, notes payable, bonds payable, derivatives
usually reported at amortized cost (issue price - principal payment +/- amortized discount/premium)
reported at fair value when derivative liabilities or exposures hedged by derivatives
13. operating, investing, financing

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



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14. inflows and outflows of cash resulting from transactions that affect a firm's net income

15. Allocation of the cost of an intangible asset over its service life. Should match the proportion of economic benefits.

Goodwill is not amortized but needs to be tested for impairment annually.

16. inflows and outflows of cash resulting from the acquisition or disposal of long-term assets and certain investments

17. income statement items and changes in balance sheet accounts

18. Principal portion of debt due within a year or operating cycle, whichever is greater

19. Tangible assets used in the production of goods and services.

- IFRS: cost model or revaluation

- GAAP: only cost model

20. Securities having the potential to increase common shares outstanding; examples are options, rights, convertible bonds, and convertible preferred stock.

21. Reported at fair value less any accumulated depreciation

Changes in fair value reflected in shareholders' equity, and sometimes may be recognized in the income statement

22. Reports the company's cash receipts and payment

23. Securities, which upon conversion or exercise, increase earnings per share (or reduce the loss per share). Companies with complex capital structures will not report diluted EPS if the securities in their capital structure are antidilutive; they will report only the basic EPS number.

24. Identify the contract(s) with a customer.

Identify the separate or distinct performance obligations in the contract.

Determine the transaction price.

Allocate the transaction price to the performance obligations in the contract.

Recognize revenue when (or as) the entity satisfies a performance obligation.

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