

Financial Accounting

IFRS 4th Edition

Weygandt • Kimmel • Kieso

Chapter 3

Adjusting the Accounts

Chapter Preview

In Chapter 1, you learned a neat little formula:

Net income = Revenues – Expenses.

In Chapter 2, you learned some rules for recording revenue and expense transactions.

Guess what?

Things are not really that nice and neat. In fact, it is often difficult for companies to determine in what time period they should report some revenues and expenses. In other words, in measuring net income, timing is everything.

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