

# 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.

# Weygandt 1edition Adjusting The Accounts Answers

**Rachel Sandford**



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