

Financial Reporting and Analysis
Chapter 3 Solutions
Additional Topics in Income Determination
Exercises

E3-1. Revenue recognition before delivery

Requirement 1:

Under the completed-contract method, revenue is recognized when the contract is complete, however expected losses are recognized immediately in their entirety. Since Project 2 is estimated to have a \$20,000 loss (\$300,000 - \$280,000 - \$40,000 = \$20,000 loss), this loss would be recognized in 2001.

Requirement 2:

For Project 1, \$240,000 of the total costs of \$360,000 has been incurred, or 2/3 of the total costs. The contract price of \$420,000 less estimated costs of \$360,000 gives an estimated profit of \$60,000. Current profit from Project 1 is then 2/3 times \$60,000, or \$40,000. Project 2 estimates a \$20,000 loss (\$300,000 - \$280,000 - \$40,000) which is recognized immediately. Then by adding these amounts the total gross profit would be \$20,000 (\$40,000 - \$20,000 = \$20,000).

E3-2. Determining gross profit using percentage-of-completion

The gross profit for the percentage-of-completion method is as follows:

Contract price		\$3,000,000
Cost to date	\$1,800,000	
Est. cost to complete	<u>600,000</u>	
Total cost		2,400,000
Expected gross profit		600,000
Percentage complete (18/24)		<u>75%</u>
Profit to date		450,000
Profit previously recognized		(300,000)
2002 gross profit		<u>\$ 150,000</u>

E3-3. Determining gross profit using installment sales

Gross profit = Sales - Cost of sales (COS)

2001: [\$80,000 - \$40,000] = \$40,000

2002: [\$90,000 - \$60,000] = \$30,000

Gross profit rate (GP rate) = COS / sales

2001: [\$40,000 / \$80,000] = 50%

2002: [\$30,000 / \$90,000] = 33.3%

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Roman Wölfel



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