

Problem 6-10 (Algo) Long-term contract; revenue recognition over time [LO6-8, 6-9]

[The following information applies to the questions displayed below.]

In 2024, the Westgate Construction Company entered into a contract to construct a road for Santa Clara County for \$10,000,000. The road was completed in 2026. Information related to the contract is as follows:

	2024	2025	2026
Cost incurred during the year	\$ 2,184,000	\$ 3,510,000	\$ 2,316,600
Estimated costs to complete as of year-end	5,616,000	2,306,000	0
Billings during the year	2,120,000	3,574,000	4,306,000
Cash collections during the year	1,860,000	3,400,000	4,740,000

Westgate recognizes revenue over time according to percentage of completion.

References**Section Break**

Problem 6-10 (Algo) Long-term contract; revenue recognition over time [LO6-8, 6-9]

4.

Award: 2.50 points

Problem 6-10 (Algo) Part 3

3. Complete the information required below to prepare a partial balance sheet for 2024 and 2025 showing any items related to the contract.

Note: Do not round intermediate calculations.

Balance Sheet (Partial)	2024	2025
Current assets:		
Accounts receivable		
Construction in progress		
Less: Billings		
	0	0
Current liabilities:		
	0	0

References**Worksheet**

Difficulty: 3 Hard

Learning Objective: 06-08 Demonstrate revenue recognition for long-term contracts, both at a point in time when the contract is completed and over a period of time according to the percentage completed.

Problem 6-10 (Algo) Part 3

Learning Objective: 06-08 Understand the disclosures required for revenue recognition, accounts receivable, contract assets, and contract liabilities.

Aacsb Intermediate Accounting Spiceland 7th Edition

Chapter 6 Review Questions

Thirumalaisamy P.
Velavancorresponding



Aacsb Intermediate Accounting Spiceland 7th Edition Chapter 6 Review Questions:

This book delves into Aacsb Intermediate Accounting Spiceland 7th Edition Chapter 6 Review Questions. Aacsb Intermediate Accounting Spiceland 7th Edition Chapter 6 Review Questions is a vital topic that needs to be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Aacsb Intermediate Accounting Spiceland 7th Edition Chapter 6 Review Questions, encompassing both the fundamentals and more intricate discussions.

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 - Chapter 1: Introduction to Aacsb Intermediate Accounting Spiceland 7th Edition Chapter 6 Review Questions
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 - Chapter 3: Aacsb Intermediate Accounting Spiceland 7th Edition Chapter 6 Review Questions in Everyday Life
 - Chapter 4: Aacsb Intermediate Accounting Spiceland 7th Edition Chapter 6 Review Questions in Specific Contexts
 - Chapter 5: Conclusion
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