

ELEVENTH EDITION

Intermediate Accounting

SPICELAND ■ NELSON ■ THOMAS ■ WINCHEL



**Mc
Graw
Hill**

Contents in Brief

The Role of Accounting as an Information System

SECTION

1. Environment and Theoretical Structure of Financial Accounting 2
2. Review of the Accounting Process 44
3. The Balance Sheet and Financial Disclosures 108
4. The Income Statement, Comprehensive Income, and the Statement of Cash Flows 164
5. Time Value of Money Concepts 234
6. Revenue Recognition 274

1

Assets

SECTION

7. Cash and Receivables 336
8. Inventories; Measurement 400
9. Inventories; Additional Issues 456
10. Property, Plant, and Equipment and Intangible Assets: Acquisition 508
11. Property, Plant, and Equipment and Intangible Assets: Utilization and Disposition 566
12. Investments 638

2

Liabilities and Shareholders' Equity

SECTION

13. Current Liabilities and Contingencies 710
14. Bonds and Long-Term Notes 766
15. Leases 828
16. Accounting for Income Taxes 904
17. Pensions and Other Postretirement Benefits 974
18. Shareholders' Equity 1044

3

Additional Financial Reporting Issues

SECTION

19. Share-Based Compensation and Earnings per Share 1102
20. Accounting Changes and Error Corrections 1166
21. The Statement of Cash Flows Revisited 1210

4

Appendix A: Derivatives A-2

Appendix B: GAAP Comprehensive Case B-1

Appendix C: IFRS Comprehensive Case C-1

Glossary G-1

Index I-1

Present and Future Value Tables P-1