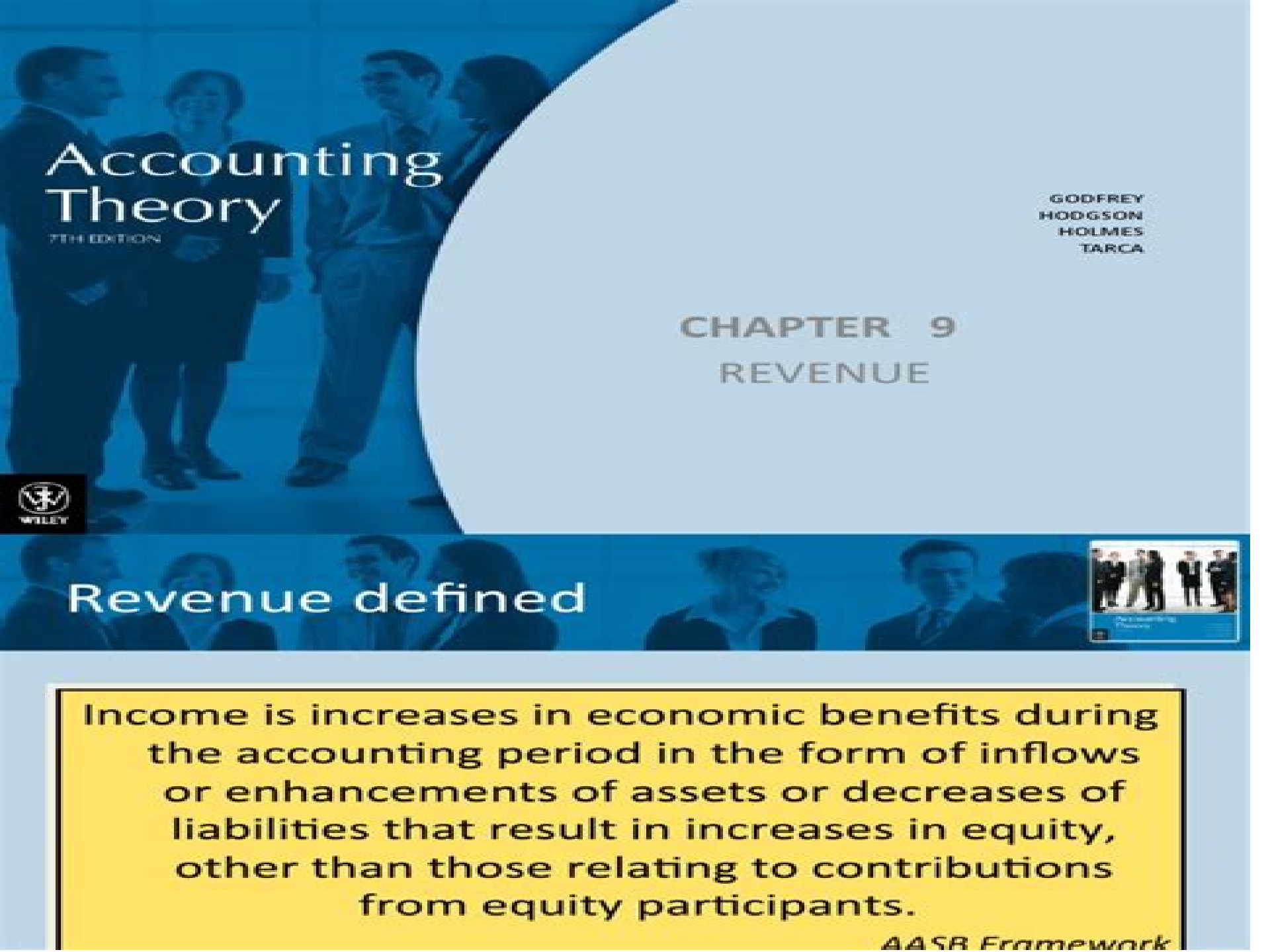




# Accounting Theory

7TH EDITION

GODFREY  
HODGSON  
HOLMES  
TARCA

## CHAPTER 9 REVENUE



### Revenue defined



Income is increases in economic benefits during the accounting period in the form of inflows or enhancements of assets or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity participants.

*AASB Framework*

# Accounting Theory Godfrey Ppt Chapter 9

**D Kirk**



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