

AC 551 Unit 4 Assignment FASB Codification (Case 13-1, Refer a Friend Program)

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1. How should the \$25 Referral Credit be recorded in Runway's Income Statement— as a reduction of revenue or as a marketing expense?
2. When would Runway record the \$25 Referral Credit?

What are the entries Runway would record when the \$25 Referral Credit is earned by the Existing Customer?

What are the entries Runway would record when the \$25 Referral Credit is redeemed against a \$100 purchase made by the Existing Customer?

3. Runway is planning to adopt IFRSs in the near future. What is the relevant?

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Henry R. Luce



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