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Jack, an instructor at Columbia Business School, taught his online entrepreneurship course asynchronously through his institution LMS. He was interested in incorporating a Wiley business text into his course, but wanted to deliver this Wiley content seamlessly with his own reading materials and video content.

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History. Asset impairment was first addressed by the International Accounting Standards Board in IAS 16, which became effective in 1983. It was replaced by IAS 36, effective July 1999.. In United States GAAP, the Financial Accounting Standards Board introduced the concept in 1995 with the release of SFAS 121. SFAS 121 was subsequently replaced by SFAS 144 in August 2001.

Impairment (financial reporting) - Wikipedia

Journal of Finance and Accountancy Accounting for unprofitable contracts, Page 3 it is estimated that the contract will be unprofitable, the costs of construction disclosed in the

Accounting for unprofitable construction contracts: a ...

In financial accounting, an asset is any resource owned by the business. Anything tangible or intangible that can be owned or controlled to produce value and that is held by a company to produce positive economic value is an asset. Simply stated, assets represent value of ownership that can be converted into cash (although cash itself is also considered an asset).

Asset - Wikipedia

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