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18-6 Questions Chapter 18 (Continued) The percentage-of-completion method is preferable when estimates of costs to complete and extent of progress toward completion of long-term contracts are reasonably dependable.

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EXERCISE 18-15 (15-20 minutes) (a) Uddin could recognize revenue at the point of sale based upon the time of shipment because the books are sold f.o.b. shipping point. That is, control has transferred and its performance obligation is met.

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