

Key Construction Accounting Methods

Percentage of Completion: Recognizes revenue and expenses as a project progresses, ideal for long-term projects.

Completed Contract: Defers all revenue and expense recognition until a project is completed, suitable for smaller contractors or shorter-term projects.

Construction Accounting Methods

Job Costing: Allows precise tracking of direct costs and allocation of indirect costs to specific projects, forming the backbone of construction accounting.

Equipment Depreciation: Essential for accurate financial reporting and tax planning, with methods like MACRS and units-of-production commonly used.

Accounting Methods And Controls For The Construction Industry

Didier Musso



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