

Accounting Method

	Revenue Recognized	Expenses Recognized	Taxes Payable
Accrual Basis	When earned	When incurred	On all earned revenue
Cash Basis	When cash is received	When cash is spent	On cash collected only
PCM	Proportionate to project's progress	Proportionate to project's progress	On all earned revenue
CCM	When project is complete	When project is complete	On all earned revenue when project is complete

Accounting For Construction Contracts

Tobias Bleicker



Accounting For Construction Contracts:

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