

Chapter 5 Income Measurement and Profitability Analysis

AACSB assurance of learning standards in accounting and business education require documentation of outcomes assessment. Although schools, departments, and faculty may approach assessment and its documentation differently, one approach is to provide specific questions on exams that become the basis for assessment. To aid faculty in this endeavor, we have labeled each question, exercise, and problem in Intermediate Accounting, 7e, with the following AACSB learning skills.

Questions	AACSB Tags	Brief Exercises	AACSB Tags
5-1	Reflective thinking	5-1	Analytic
5-2	Reflective thinking	5-2	Reflective thinking
5-3	Reflective thinking	5-3	Analytic
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5-10	Diversity, Reflective thinking	5-10	Diversity, Analytic
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