

SOLUTION MANUAL FOR
Intermediate Accounting IFRS 4th Edition by Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield Chapter 1-24

CHAPTER 1

Financial Reporting and Accounting Standards

ASSIGNMENT CLASSIFICATION TABLE

| Topics | | Questions | Concepts for Analysis |
|---------------|---|--------------------------------|------------------------------|
| 1. | Global markets and financial reporting. | 1, 2, 3, 4 | 4 |
| 2. | Objective of financial reporting. | 5, 6, 7, 8, 9, 10 | 2, 3 |
| 3. | Standard-setting organizations. | 11, 12, 13, 14, 15, 16, 17, 18 | 1, 2, 3, 5, 6, 8, 9, 11 |
| 4. | Financial reporting challenges. | 19, 20, 21, 22, 23, 24, 25 | 3, 7, 8, 10, 11, 12 |

ASSIGNMENT CHARACTERISTICS TABLE

| Item | Description | Level of Difficulty | Time (minutes) |
|-------------|---|----------------------------|-----------------------|
| CA1.1 | IFRS and standard-setting. | Simple | 5-10 |
| CA1.2 | IFRS and standard-setting. | Simple | 5-10 |
| CA1.3 | Financial reporting and accounting standards. | Simple | 15-20 |
| CA1.4 | Financial accounting. | Simple | 15-20 |
| CA1.5 | Need for IASB. | Simple | 15-20 |
| CA1.6 | IASB role in standard-setting. | Simple | 15-20 |
| CA1.7 | Accounting numbers and the environment. | Simple | 10-15 |
| CA1.8 | Politicalization of IFRS. | Complex | 15-20 |
| CA1.9 | Models for setting IFRS. | Simple | 10-15 |
| CA1.10 | Economic consequences. | Moderate | 10-15 |
| CA1.11 | Rule-making Issues. | Complex | 20-25 |
| CA1.12 | Financial reporting pressures. | Moderate | 25-35 |

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Thomas Griffiths



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