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EXERCISE 2-1B (15–20 minutes)

- (a) True.
- (b) False – General-purpose financial reports helps users who lack the ability to demand all the financial information they need from an entity and therefore must rely, at least partly, on the information in financial reports.
- (c) False – Standard-setting that is based on personal conceptual frameworks will lead to different conclusions about identical or similar issues. As a result, standards will not be consistent with one another, and past decisions may not be indicative of future ones.
- (d) False – Information that is decision-useful to capital providers may also be useful to other users of financial reporting, who are not capital providers.
- (e) False – An implicit assumption is that users need reasonable knowledge of business and financial accounting matters to understand the information contained in the financial statements.
- (f) True.

EXERCISE 2-2B (15–20 minutes)

- (a) False – The fundamental qualitative characteristics that make accounting information useful are relevance and faithful representation.
- (b) False – Relevant information must also be material.
- (c) False – prudence or conservatism generally is in conflict with the quality of neutrality and may lead to bias in financial reporting.
- (d) False – Information that is relevant is characterized as having predictive or confirmatory value.
- (e) False – Comparability also refers to comparisons of a firm over time (consistency).
- (f) False – Enhancing characteristics relate to both relevance and faithful representation.

Intermediate Accounting 15th Edition Solutions Chapter 3

**David Dranove, David Besanko, Mark
Shanley, Scott Schaefer**



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Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2016-03-28 This text is an unbound binder ready edition Kieso Weygandt and Warfield's Intermediate Accounting Sixteenth Edition continues to set the standard for students and professionals in the field The 16th edition builds on this legacy through new innovative student focused learning Kieso maintains the qualities for which the text is globally recognized including its reputation for accuracy comprehensiveness accessibility and quality problem material that best prepares students for success on the CPA exam and accounting careers The 16th edition offers the most up to date coverage of US GAAP IFRS in a format suited to the complex challenges of teaching intermediate accounting in these changing times WileyPLUS sold separately from text **Solutions**

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Kieso, Jerry J. Weygandt, Terry D. Warfield, 2001 The Gateway to Professional Practice Opens Here Tomorrow's accountants won't be just number crunchers they'll be communicators consultants and decision makers This Tenth Edition is specifically

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