

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

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## **CHAPTER 1**

### **Financial Reporting and Accounting Standards**

#### **ASSIGNMENT CLASSIFICATION TABLE**

| <b>Topics</b> |                                         | <b>Questions</b>               | <b>Concepts for Analysis</b> |
|---------------|-----------------------------------------|--------------------------------|------------------------------|
| 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**

| <b>Item</b> | <b>Description</b>                            | <b>Level of Difficulty</b> | <b>Time (minutes)</b> |
|-------------|-----------------------------------------------|----------------------------|-----------------------|
| 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                 |

# Intermediate Accounting Solutions Manual Ifrs Edition

## Lease

**Huangqi Zhang**



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IFRS Manual of Accounting 2009 ,2008 International Financial Reporting Standards IFRSs are being increasingly used by companies throughout the world All entities listed in the EU have been required to issue financial statements under IFRS since 2005 and more and more other countries are making the change to IFRS including the US and Canada The Manual is packed full of clear practical guidance on how to prepare financial statements in accordance with IFRS It includes hundreds of practical worked examples and extracts from company reports as well as model IFRS financial statements that help to illustrate the explanations and show exactly how even the most complex calculations and disclosures should be made Cover

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