

CHAPTER 19

Accounting for Income Taxes

ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

Topics	Questions	Brief Exercises	Exercises	Problems	Concepts for Analysis
1. Reconcile pretax financial income with taxable income.	1, 14		1, 2, 3, 4, 5, 10, 16, 18, 19	1, 2, 3, 4, 8	
2. Identify temporary and permanent differences.	3, 4, 12, 13		4, 5, 6, 7	2, 3, 4	3, 4, 5
3. Determine deferred income taxes and related items—single tax rate.	5, 6, 8, 9, 10, 13	1, 2, 3, 4, 5, 6, 7, 9	1, 3, 4, 5, 7, 8, 10, 12, 13, 17	3, 4, 8, 9	2
4. Classification of deferred taxes.	11	15	7, 8, 9, 14, 16, 17, 18, 19, 20	3, 6	2, 3, 5
5. Determine deferred income taxes and related items—multiple tax rates, expected future income.		10	2, 11, 14, 15, 16, 18, 20	1, 2, 6, 7	1, 6, 7
6. Determine deferred taxes, multiple rates, expected future losses.		10			
7. Carryback and carryforward of NOL.	16, 17, 18	12, 13, 14	21, 22, 23, 24, 25	5	
8. Change in enacted future tax rate.	14	11	14	2, 7	5, 6
9. Tracking temporary differences through reversal.			8, 15	2, 7	
10. Income statement presentation.	9, 10	8	1, 2, 3, 4, 5, 7, 10, 14, 17, 22, 23, 24, 25	1, 2, 3, 5, 7, 8, 9	
11. Conceptual issues—tax allocation.	1, 2, 7		7		1, 2, 7
12. Valuation allowance—deferred tax asset.	7, 18	7	7, 12, 13, 23, 24, 25		
13. Disclosure and other issues.	15, 19				

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Accounting Principles, SG | Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-09-21

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Financial Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2020

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Solutions Manual Jerry J. Weygandt, 2005

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