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	
З.	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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Huangqi Zhang

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Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2010-06-01 US public companies will have to follow International Financial Reporting Standards as of January 1 2011 Weygandt's Financial Accounting IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards Following the reputation for accuracy comprehensiveness and currency Weygandt guides students through financial accounting and the period of transition for IFRS readiness. The text prepares student for the requirements they will follow in the coming years Accounting Principles, Volume 1 Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, Barbara Trenholm, Valerie Warren, Lori Novak, Jill E. Mitchell, 2024-11-07 Accounting Principles 10th Canadian Edition empowers students to succeed by providing a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective With distinct pedagogical scaffolding of concepts and integrated practice throughout the text Accounting Principles is dedicated to teaching students not just the how of accounting but also the why To develop a deeper understanding of course concepts students work through high quality assessments at varying levels helping them learn more efficiently while simultaneously building confidence in their problem solving skills There are also a variety of hands on activities and resources designed to bridge the gap between the classroom and real world including running cases Analytics in Action problems Data Analytics Insight features and Excel templates With Accounting Principles students will build a strong foundation of introductory accounting concepts along with a decision making skillset that they can carry with them into their future careers **Accounting** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-05-25 Focus on GAAP and IFRS this title makes extensive use of international companies allowing the reader to get a global understanding of financial accounting

Financial Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2010-10-25 This successful book continues to provide accountants with an understanding of the fundamental concepts necessary to use accounting effectively The sixth edition offers new discussions on IFRS including new codification numbers examples of IFRS financial statements and additional exercises A look at more recent frauds such as the Bernie Madoff scandal have been added Enhanced discussions of ethics and international accounting are presented The coverage of non cash items and their impact on decision making has been expanded In addition comprehensive case studies and problems help accountants tie the material together

Accounting Principles, Volume 2 Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell, Valerie Warren, Lori Novak, 2024-12-09 Accounting Principles 10th Canadian Edition empowers students to succeed by providing a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective With distinct pedagogical scaffolding of concepts and integrated practice throughout the text Accounting Principles is dedicated to teaching students not just the how of accounting but also the why To develop a deeper

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Financial Accounting Theory and Analysis Richard G. Schroeder, Myrtle W. Clark, Jack M. Cathey, 2022-11-08 In the newly revised fourteenth edition of Financial Accounting Theory and Analysis Text and Cases a decorated team of accounting veterans delivers an authoritative exploration of how accounting standards impact the daily decisions of accounting professionals You ll discover how accounting theory explains why particular companies select particular accounting methods and predicts the attributes of firms by analyzing the accounting methods they employ The authors examine the latest empirical research relevant to theories of accounting and the uses of accounting information including the fundamental analysis model the efficient markets hypothesis the behavioral finance model the positive accounting theory model and more

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