

# Intermediate Accounting Ifrs Edition Volume 2 Solutions

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**ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)**

Kieso, IFRS, 2/e, Solutions Manual (For Instructor Use Only) 3- ASSIGNMENT CLASSIFICATION TABLE (BY LEARNING OBJECTIVE) Learning Objectives Brief Exercises Exercises Problems 1 Understand basic accounting terminology

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As with accounting standards, there are differences in auditing standards across international jurisdictions In the US, auditors of public companies are regulated by the Public Company Accounting Oversight Board (PCAOB) The PCAOB enforces the provisions of the Sarbanes-Oxley Act through its various auditing standards

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of IFRS to the income statement are to measure and report the performance for a specified period without recognizing any artificial exclusions or modifications 9 The term “quality of earnings” refers to the credibility of the earnings number reported Companies that use aggressive accounting policies report higher income numbers in the

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the reporting entity has not changed its accounting policies since the end of its preceding fiscal year > What to Disclose 50-3 Disclosure of accounting policies shall identify and describe the accounting principles followed by the entity and the methods of applying those ...

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and is made at the beginning of the new accounting period Reversing entries are an optional step in the accounting cycle 11 The steps that involve journalizing are: (1) journalize the transactions, (2) journalize the adjusting entries, and (3) journalize the closing entries 12

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accounting standards to specific circumstances