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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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 **Intermediate Accounting IFRS** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2020-07-08 Essential knowledge of International Financial Reporting Standards for students of global accounting This important work provides the tools global accounting students need to understand international financial reporting standards IFRS and how they are applied in practice This text emphasizes fair value proper accounting for financial instruments and new developments in international accounting By presenting IFRS in light of current accounting practice this book helps students gain practical knowledge of the topic that they can apply as they advance into their global accounting careers With this revised and updated Fourth Edition students will develop a firm conceptual understanding of IFRS as well as the ability to integrate their learning through practical exercises Throughout this text Global Accounting Insights highlight the important differences that remain between IFRS and U S GAAP discussing the ongoing joint convergence efforts to resolve them Comprehensive up to date and accurate Intermediate Accounting IFRS includes proven pedagogical tools designed to help students learn more effectively Comprehensively covers the latest International Financial Reporting Standards and how they are applied in practice Takes a comparative approach to help students understand the differences between IFRS U S GAAP and other important standards Emphasizes practical application of knowledge with end of chapter Review and Practice sections Provides authoritative references and citations to ensure content reliability and provide opportunities for further study Includes access to video walkthroughs interactive content and digital resources to support student engagement and ensure positive learning outcomes As IFRS gains broad acceptance around the world students of global accounting will need to be intimately familiar with these standards and prepared to keep up with the rapid changes in the international environment Intermediate Accounting IFRS answers to these pressing needs making it the clear choice for accounting courses at the intermediate level Intermediate Accounting, , Problem Solving Survival Guide Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-08-16 INTERMEDIATE ACCOUNTING by Kieso Weygandt and Warfield is quite simply the standard by which all other intermediate accounting texts are measured Through thirty years and thirteen best selling editions the text has built a reputation for accuracy comprehensiveness and student success The Fourteenth Edition maintains the qualities for which the text is globally recognized and continues to be your students gateway to the profession Volume I is comprised of Chapters 1 14 Each study guide chapter is comprised of a detailed

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