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## **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

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