

## CHAPTER 22

### Accounting Changes and Error Analysis

OPTIONAL ASSIGNMENT CHARACTERISTICS TABLE

Item	Description
BE22-1	Change in principle—long-term contracts ( <i>tax effect <math>\Rightarrow</math> deferred tax liability</i> ).
BE22-3	Change in principle—inventory methods ( <i>tax effect <math>\Rightarrow</math> income taxes payable</i> ).
BE22-6	Accounting for error ( <i>tax effect <math>\Rightarrow</math> deferred tax liability</i> ).
BE22-8	Analyze the effects of errors.
E22-2	Change in principle—inventory methods.
E22-4	Accounting change—inventory method.
E22-6	Accounting changes—depreciation.
E22-8	Accounting for accounting changes and errors.
E22-9	Error and change in estimate—depreciation.
E22-11	Change in estimate—depreciation.
E22-12	Change in estimate—depreciation (correction: purchase date is 1/1/09 and the \$370,000 income before depreciation expense is for 2011)
E22-13	Change in principle—long-term contracts.
E22-16	Error analysis and correcting entry.
E22-17	Error analysis and correcting entry.
E22-18	Error analysis.
E22-19	Error analysis and correcting entries.
E22-20	Error analysis.
P22-1	Change in estimate and error correction.
P22-2	Comprehensive accounting change and error analysis problem.
P22-3	Error corrections and accounting changes.
P22-6	Accounting changes and error analysis.

# Chapter 22 Accounting Changes And Error Analysis 14th Edition

**John Cumming**



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Weygandt, Terry D. Warfield, 2019-04-16 This is the unbound loose leaf version of *Intermediate Accounting* 17th Edition Volume 2 This book is written by industry thought leaders Kieso Weygandt and Warfield and is developed around one simple proposition create great accountants Upholding industry standards this edition incorporates new data analytics content and up to date coverage of leases revenue recognition financial instruments and US GAAP IFRS While maintaining its reputation for accuracy comprehensiveness and accessibility *Intermediate Accounting* drives results by helping students build professional competencies through reliable problem material ***Intermediate Accounting IFRS, International***

**Adaptation** DONALD E.. WEYGANDT KIESO (JERRY J.. WARFIELD, TERRY D.), Jerry J. Weygandt, Terry D.

Warfield, 2024-10-06 *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

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