CHAPTER 22

Accounting Changes and Error Analysis

OPTIONAL ASSIGNMENT CHARACTERISTICS TABLE

Item	Description
BE22-1	Change in principle—long-term contracts (tax effect => deferred tax liability).
BE22-3	Change in principle—inventory methods (fax effect = income faxes payable).
BE22-6	Accounting for error (tax effect = deferred tax liability).
BE22-8	Analyze the effects of errors.
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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.

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Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield

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of 1921-1925 Chicago Public Library,1927 **Engineering Journal** ,1924 Vol 7 no 7 July 1924 contains papers prepared by Canadian engineers for the first World power conference July 1924 The Journal of the Engineering Institute of Canada Books of 1912- ,1922 Callaghan's Wisconsin Digest William Harris Mason,1926

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