CHAPTER 10

Liabilities

ASSIGNMENT CLASSIFICATION TABLE

| Study Objectives | | Questions | Brief Exercises | Do Itt | Exercises | A Problems | B Problems |
|------------------|--|-------------------|--------------------|--------|------------------------------------|------------------------------|----------------------------------|
| 1. | Explain a current liability, and identify the major types of current liabilities. | 1 | 1 | | | 1A | 1B |
| 2. | Describe the accounting for notes payable. | 2 | 2 | | 1, 2 | 1A, 2A | 1B |
| з. | Explain the accounting for other current liabilities. | 3, 4, 5 | 3, 4 | 1 | 3, 4, 5 | 1A | 1B |
| 4. | Explain why bonds are issued, and identify the types of bonds. | 6, 7, 8, 9, 10 | 5 | 2 | 6, 7 | | |
| 5. | Prepare the entries for the issuance of bonds and interest expense. | 11, 12, 13 | 6, 7, 8 | 3 | 8, 9, 10, 11, 16, 17, 18, 19 | 3A, 4A, 6A, 7A, 8A, 9A | 28, 38, 58, 68, 78, 88, 98 |
| 6. | Describe the entries when bonds are redeemed. | 14, 15 | 9 | 4 | 11, 12 | 3A, 4A, 10A | 28, 38, 98 |
| 7. | Describe the accounting for long-term notes payable. | 16 | 10 | 5 | 13 | 5A | 4B |
| 8. | Identify the methods for the presentation and analysis of non-current liabilities. | 17 | 11 | | 14 | 3A, 4A, 5A | 28, 38, 48 |
| *9. | Compute the market price of a bond. | 20 | 12 | | 15 | | |
| *10. | Apply the effective-interest method of amortizing bond discount and bond premium. | 18, 19 | 13 | | 16, 17 | 6A, 7A | 58, 68 |

Chapter 10 Ifrs Kieso Wiley

Pavlát, Vladislav, Knihová, Ladislava, Civín, Lubomír, Halík, Jaroslav, MacGregor Pelikánová, Radka

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Intermediate Accounting, Volume 1 Irene M. Wiecek, Bruce J. McConomy, Jerry J. Weygandt, Terry D. Warfield, Donald E. Kieso, Laura D. Wiley, 2025-01-07 Intermediate Accounting continues to be the gold standard when it comes to helping students connect the what how and why of accounting With strategic content updates for currency and the inclusion of topics that will resonate with today s students the 14th Canadian Edition presents an active hands on approach designed to develop problem solving skills and better prepare the next generation of accounting professionals To promote a deeper understanding of course concepts the text provides students with scaffolded high quality assessments and integrated practice opportunities at the point of learning Integrated Cases and Research and Analysis questions help students take their understanding further as well teaching them how to analyze business transactions apply IFRS and ASPE and explore the ways in which accounting standards impact real companies Throughout the text students will also have the chance to work through a variety of hands on activities and resources including Analytics in Action Features with real world applications and Data Analytics problems These applications help students build confidence in their critical thinking skills while simultaneously preparing them for the ever evolving landscape of the accounting industry **Financial Accounting** Paul D. \sqcap ,2024-08-01 Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2010-10-25 This successful book continues to provide accountants with an understanding of the fundamental concepts necessary to use accounting effectively. The sixth edition offers new discussions on IFRS including new codification numbers examples of IFRS financial statements and additional exercises A look at more recent frauds such as the Bernie Madoff scandal have been added Enhanced discussions of ethics and international accounting are presented The coverage of non cash items and their impact on decision making has been expanded In addition comprehensive case studies and problems help accountants tie the material together Applying Interdisciplinarity to Globalization, Management, Marketing, and Accountancy Science Pavlát, Vladislav, Knihová, Ladislava, Civín, Lubomír, Halík, Jaroslav, MacGregor Pelikánová, Radka, 2023-10-16 With the world becoming increasingly interconnected and complex traditional means are no longer sufficient to address complex global issues Scholars often struggle to navigate the intricate web of interdisciplinary research and theory This gap in understanding leaves many academics feeling adrift in their pursuit of knowledge unable to harness the full potential of interdisciplinary collaboration Applying Interdisciplinarity to Globalization Management Marketing and Accountancy Science offers a comprehensive and up to date solution to the obstacles of interdisciplinarity It meticulously analyzes the theory and methodology of interdisciplinarity as it exists in the most relevant literature and through a detailed examination of four vital disciplines in the applied economy it compares and contrasts the dynamics of globalization and its reflections within these fields Furthermore it uncovers the hidden infrastructures supporting these disciplines and offers practical insights into applying this knowledge in research and

practice This book is an indispensable resource for scholars and educators across diverse disciplines empowering them to embrace interdisciplinarity with confidence Intermediate Accounting IFRS (with Chapter 5,10,14) Asia Kieso,2013-01-21

Intermediate Accounting IFRS 2E WileyPlus Standalone Card Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Paul D. Kimmel, 2014-10-06 WileyPlus Stand-Alone to Accompany Financial Accounting Weygandt, 2012-08-24 Financial Accounting: IFRS, 3e WileyPLUS Card Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2015-01-27 Financial Accounting: IFRS, 4e Wiley E-Text: Powered by VitalSource with 3e WileyPLUS Set Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2019-05-29 Discussions of accounting principles within the context of the IFRS The fourth edition of Financial Accounting IFRS provides the popular features of the previous editions while highlighting the integration of additional U S GAAP rules The text presents financial accounting procedures and principles in context of IFRS It also provides EOC exercises that include both foreign and U S currency examples WileyPLUS access comes with this text to give instructors the freedom to tailor content and manage courses Financial Accounting: IFRS 2E WileyPLUS Card with IFRS <u>2E WLYETXC Set Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2013-03-11</u> **IFRS Policies and Procedures** Barry J. Epstein, Eva K. Jermakowicz, 2008-04-11 Get the answers you need to effectively implement IFRS rules and keep up to date on the latest IFRS requirements Designed to complement any Wiley IFRS product IFRS Policies and Procedures is sequenced in the same manner as Wiley IFRS and incorporates additional categories of information to assist you in properly implementing IFRS covering all current IAS IFRS SIC and IFRIC guidance in depth Financial Reporting IFRS Azhar ul Haque Sario, 2025-05-20 Hey there If you re looking to get a solid grip on International Financial Reporting Standards IFRS this book Financial Reporting IFRS is your new best friend It kicks off with the basics in Chapter 1 unpacking the Conceptual Framework think of it as the foundation for all IFRS rules You ll get the lowdown on assets liabilities and what makes financial info useful Then it jumps into IAS 1 in Chapter 2 showing you how to present financial statements so they re clear and comparable Chapter 3 tackles inventory accounting costing valuation all that good stuff The book keeps rolling with cash flows in Chapter 4 and property plant and equipment in Chapter 5 Chapter 6 dives into intangible assets while Chapter 7 explains impairment Chapter 8 is your quide to financial instruments under IFRS 9 But it doesn t stop there You ll explore revenue recognition in Chapter 9 with IFRS 15 leases in Chapter 10 with IFRS 16 and business combinations in Chapter 11 Chapter 12 covers niche industries like agriculture and mining Chapter 13 breaks down income taxes and Chapter 14 looks at hot topics like sustainability and digital assets Finally Chapter 15 wraps up with first time IFRS adoption It s a full journey from beginner to pro So why pick this book over others It's not your typical snooze fest textbook. The author keeps things simple and conversational breaking down tricky IFRS topics into bite sized pieces anyone can digest perfect if you re just starting out or brushing up You ll find real world examples and case studies that make the standards click not just sit there on the page Plus it's up to date with the latest like IFRS 18 and sustainability disclosures which many older books skip Being

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Financial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2016-05-31 Financial Accounting, Working Papers Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-07-13 For colleges and universities around the world John Wiley Sons is proud to announce Financial Accounting IFRS Edition by Jerry J Weygandt Paul D Kimmel and Donald E Kieso which incorporates International Financial Reporting Standards IFRS into the existing textbook framework On almost every page the book addresses every accounting topic from the perspective of IFRS while still highlighting key differences between IFRS and US GAAP Following the reputation for accuracy comprehensiveness and currency the authors have painstakingly created a book dedicated to assisting students learning accounting topics under the rules of IFRS

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