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SOLUTION MANUAL AND INSTRUCTOR RESOURCE FOR
Intermediate Accounting, 18th Edition 18th Edition, by
Donald E. Kieso, Jerry J. Weygandt and Terry D.
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Chapter 1
Financial Accounting and Accounting Standards

Assignment Classification Table (By Topic)

	Topics	Questions	Brief Exercises	Exercises	Critical Thinking
1.	Environment of accounting, principles, objectives, standards, accounting theory.	1, 2, 3, 4	1	1	1
2.	Authoritative pronouncements and rule-making bodies.	5, 6, 7, 8	2	2	2
3.	Conceptual framework-general, objective of financial reporting.	9, 10		3	3, 4
4.	Qualitative characteristics of accounting.	11, 12, 13, 14, 15, 16, 17	3, 4, 5, 6, 7	4, 5, 6	5, 10
5.	Elements of financial statements.	18, 19	8, 9	7	
6.	Basic assumptions and principles.	20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31	10, 11, 12, 13, 14	4, 8, 9, 10, 11, 12	6, 7, 8, 9, 11
7.	Cost constraint.	32, 33, 34			
8.	Role of pressure groups.	35, 36			12, 14, 15, 16, 17
9.	Ethical issues.	37, 38, 39, 40			13

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