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 He holds a Ph.D. in accounting from the University of Illinois. Articles by Professor Weygandt have appeared in the Accounting Review, Journal of Accounting Research, Accounting Horizons, Journal of Accountancy, and other academic and professional journals.

*Intermediate Accounting, 3rd Edition, IFRS Edition | Wiley*  
 Kieso, Weygandt, Warfield, Young, Wiecek, McConomy Intermediate Accounting, Eleventh Canadian Edition EXERCISE 14-8 (15-20 minutes) (a) The purchase price of the land should be recorded at the present value of the future cash flows of the instalment note at the imputed interest rate of 9%. This is the fairest measure of the value of the asset obtained as it represents the present value of an ...

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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 to be intimately familiar with these standards, and prepared to keep up with the rapid changes in the international environment. Intermediate Accounting IFRS answers to these pressing needs, making it the clear choice for accounting courses at the intermediate level.

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The Kieso, Weygandt, Warfield, Young, Wiecek, McConomy: Intermediate Accounting text has an outstanding reputation as "THE" text for intermediate accounting and is viewed as a reliable resource by accounting students, faculty, and professionals. After listening carefully to instructors and students alike, and after having built on what we have learned over ten successful editions and more than 30 years of being the market leader, we are confident that the eleventh edition will continue to meet the needs of instructors and students. With the merging of CMA/CA/CGA into the CPA, instructors want materials that link to the competencies that are outlined by the CPA. Kieso has done this and has adapted many questions to prepare students for the CPA designation. This, along with the integration of the International Accounting Standards and their comparison with Accounting Standards for Private Enterprises enhances the main goal of the book, "to help students understand, prepare and use financial information by linking education with the 'real-world' accounting environment". Our industry-experienced and leading-edge author expertise in the field of IFRS, combined with an update of the text's technical content ensures that accounting faculty and students can continue to rely on Intermediate Accounting.

Intermediate Accounting: IFRS Edition provides the tools global accounting students need to understand IFRS and how it is applied in practice. The emphasis on fair value, the proper accounting for financial instruments, and the new developments related to leasing, revenue recognition, and financial statement presentation are examined in light of current practice. Global Accounting Insights highlight the important differences that remain between IFRS and U.S. GAAP, and discuss the ongoing joint convergence efforts to resolve them. Comprehensive, up-to-date, and accurate, Intermediate Accounting: IFRS Edition includes proven pedagogical tools, designed to help students learn more effectively and to answer the changing needs of this course.

Now readers can get all the accuracy and authority of the best-selling intermediate accounting book in the new second edition of this brief, streamlined version! Fundamentals of Intermediate Accounting presents a balanced discussion of concepts and applications, explaining the rationale behind business transactions before addressing the accounting and reporting for those activities. Readers will gain a solid foundation in such areas as the standard-setting process, the three major financial statements, revenue recognition, income taxes, reporting disclosure issues, and much more.

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