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### IFRS

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Intermediate Accounting I Chapter  
21 Statement of Cash Flows Video  
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Comprehensive Income |  
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~~Chp 21 p (B) Deferred Tax Asset  
+ Deferred Tax Liability +  
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Beginners #1 / Debits and Credits  
/ Assets = Liabilities + Equity  
Lease Accounting For Operating  
Lease (Lessor Vs Lessee~~

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## Recording Of Asset Leased)

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FAR Exam Mnemonic for Capital  
Leases Lease Accounting For  
Capital Lease With Bargain  
Purchase Option (Effective  
Interest) Entries for Capital  
Leases- Lessee Entries Lease  
Accounting For Capital Lease With



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Guaranteed Residual (Lease Testing Criteria) Example: Lease accounting under IFRS 16

Intermediate Accounting:  
Introduction to Current and Noncurrent Liabilities

(1) -

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Deferred Tax Asset \u0026

Deferred Tax Liability (Basic

Understanding, Tax Vs Financial

Accounting)Overview \u0026

Purpose of Statement of Cash

Flows | Intermediate Accounting |

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Accounting for Leases

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TABLE (BY TOPIC) Topics

Questions Brief Exercises

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Exercises Problems Concepts for  
Analysis \*1. Rationale for leasing.  
1, 2, 4 1, 2 \*2. ...

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1.1. Chapter 01 ... Chapter 21  
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Abdou) an expert tutor, I have  
taught accounting and given tests  
for 20 years and I know what all  
students are expected to know and



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Intermediate 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



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Weygandt, Warfield Penerbit John

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Self Test Questions, Exercise 3  
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From manufacturer ' s or dealer ' s profit materializes when the fair value of an asset is more than its cost.

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