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Weygandt Financial Accounting IFRS 3e Solutions Manual 3-39. *EXERCISE 3-20 (Continued) (c) This is a violation of the time period assumption. This assumption states that the economic life of a business can be divided into artificial time periods (months, quarters, or a year).

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For colleges and universities around the world, Financial Accounting IFRS, 2nd Edition by Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso, is designed to assist students learning accounting topics under the rules of IFRS.

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LO: 2.4 Difficulty: Easy BLOOMCODE: Knowledge AACSB: Reflective thinking. 13. When three or more accounts are required in one journal entry, the entry is referred to as a compound entry. An example of a compound entry is the purchase of equipment, part of which is paid in cash and the remainder is on account.

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Financial Accounting Standards Board (FASB), who determines generally accepted accounting principles (GAAP). Measurement Principles 8. IFRS generally uses one of two measurement principles, the historical cost principle or the fair value principle.

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CHAPTER 2 The Recording Process

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