Chapter 22: Accounting Changes and Error Analysis

After studying this chapter, you should be able to:

- Identify the types of accounting changes.
- Describe the accounting for changes in accounting principles.
- Understand how to account for cumulative-effect accounting changes.
- Understand how to account for retroactive accounting changes.
- Understand how to account for changes to LIFO.

Chapter 22 Accounting Changes And Error Analysis

Donald E. Kieso, Jerry J. Weygandt

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