

Advanced Accounting 4rd Edition

김용석 CPA/CFA

Errata

2020.1.21

☞ p32 하1 행 내용 수정

4) Total tax expense = 1) - 3) = 6,000

→ 4) Total tax expense = 1) - 3) = 0

☞ p34 하5~6 행 내용 수정

1) Pre-tax financial income = 100,000 - 10,000 = 90,000

2) Taxable income = 100,000 - 20,000 = 80,000

→ 1) Pre-tax financial income = 100,000 - 30,000 = 70,000

2) Taxable income = 100,000 - 10,000 = 90,000

☞ p48 하4 행 내용 수정

Dr) Income tax expense-deferred xxx

 Cr) Deferred tax liability (DTL) xxx

→ Dr) Income tax expense-deferred xxx

 Cr) Valuation allowance xxx

☞ p126 상1 행 내용 수정

During 20X1, KIMCPA issued , at par, 60, \$1,000, 8% bonds, each ~

→ During 20X1, KIMCPA issued , at par, 60, \$100, 8% bonds, each ~

☞ p169 하2~3 행 내용 수정

Cr) Investment-AFS 100

 AFS-FV adjustment 50

 Disposal gain on investment 57(plug)

→ Cr) Investment-AFS 101

 AFS-FV adjustment 49

 Disposal gain on investment 57(plug)