

Accounting & Reporting
1st Edition

김용석 CPA/CFA

Errata

2025.3.24

☞ p4-13 상7 문구 수정

~ contract requires the lease to guarantee ~

→ ~ contract requires the third party to guarantee ~

☞ p4-31 상2 일자 수정 (2025년을 20X1년으로 수정)

January 1, 2025 → January 1, 20X1

☞ p4-32 상6 일자 수정 (2025년을 20X1년으로 수정)

January 1, 2025 → January 1, 20X1

☞ p5-27 Hedging instruments 12/31 회계처리 숫자 수정 (150,000을 15,000으로 변경)

| | |
|----------------------|---------|
| Dr) OCI | 150,000 |
| Cr) Interest expense | 150,000 |
| → Dr) OCI | 15,000 |
| Cr) Interest expense | 15,000 |

☞ p5-29 상3 일자 수정 (1월1일 을 11월 1일로 수정)

1/1/20X1 → 11/1/20X1

☞ p5-29 상5 일자 수정 (60일을 90일로 수정)

Forward rate-60 days → Forward rate-90 days

☞ p6-22 상9 숫자 수정 (주가 \$6을 \$16으로 수정)

\$6 on December 31, 20X5 → \$16 on December 31, 20X5

☞ p7-24 하1 문구 수정 및 (3) 내용 추가

(2) The warranty that provides the customer with the assurance that the product will function as intended for one year. → a service-type warranty

→ (2) The warranty that provides the customer with the assurance that the product will function as intended for one year. → an assurance-type warranty

(3) the two performance obligations = the product and the training services

☞ p7-41 중간 숫자 수정

the bridge contract at \$1,640,000 instead of \$1,134,000.

→ the bridge contract at \$1,640,250 instead of \$1,134,000.

☞ p7-44 분개 4)의 번호를 5)로 수정

4) Completion of the contract → 5) Completion of the contract

☞ p10-26 Q6)의 연도를 20X1에서 20X2로 수정

Q6) ~ statement of activities for the ended December 31, 20X1, ~

→ Q6) ~ statement of activities for the ended December 31, 20X2, ~