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CHAPTER 19

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13/11/18, 9(49 PM Chapter 19: Accounting for Income Taxes - Intermediate Accounting: IFRS Edition, 2nd Edition Page 1 of 42 LEARNING OBJECTIVES After studying this chapter, you should be able to: 1. 1 Identify differences between pretax financial income and taxable income. 2. 2 Describe a temporary difference that results in future taxable amounts. 3.

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