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CHAPTER 17 Investments LEARNING OBJECTIVES After studying this chapter, you should be able to: Identify the three categories of debt securities and describe the accounting and reporting treatment for each ... - Selection from Intermediate Accounting, 15th Edition [Book]

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Chapter 17: Investments. STUDY. PLAY. Amortized cost. The acquisition cost adjusted for the amortization of discount or premium, if appropriate. Available-for-sale securities. The unrealized gains and losses related to changes in the fair value of available-for-sale debt securities are recorded in an unrealized holding gain or loss account ...

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Chapter 17 Investments. amortized cost. anticipated transaction. arbitrageurs. available-for-sale securities. the acquisition cost of debt securities adjusted for the amort.... A type of transaction is which a company accumulates in equity.... investors who use derivatives to lock in profits by simultaneo....

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CHAPTER 17 INVESTMENTS 1The IASB indicates that the business model should be considered first. And, that the contractual cash flow characteristics should be considered only for financial assets (e.g., debt investments) that are eligible to be measured at amortized cost.

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<https://www.farhatlectures.com> To access resources...

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Chapter 17 Investments - Key Terms. STUDY. PLAY. Anticipated Transaction. A type of transaction is which a company accumulates in equity gains or losses on the futures contract as part of other comprehensive income until the period in which it sells the inventory, thereby affecting earnings.

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Chapter 17 Investasi. A. Debt investment Perusahaan memiliki motivasi yang berbeda untuk berinvestasi dalam bentuk debt dan equity investment yang diterbitkan oleh perusahaan lain. Motivasi yang pertama adalah mendapatkan tingkat pengembalian yang tinggi.

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CHAPTER 17 Investments ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC) Topics Questions Brief Exercises Exercises Problems Concepts for Analysis
1. Debt securities. 1, 2, 3, 13 1 4, 7 (a) Held-to-maturity. 4, 5, 7, 8, 10, 13, 21 1, 3 1, 2, 3, 5 1, 7 4 (b) Trading. 4, 6, 7, 8, 10, 21 4 1, 4 (c) Available-for-sale. 4, 7, 8, 9, 10, 11, 21 2, 10 4 1, 2, 3, 4, 7 1, 4 2.

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Kieso, Weygandt, Warfield: Intermediate Accounting, 17th ...

Study 69 Chapter 17: Investments flashcards from Lucia H. on StudyBlue. For equity securities, the guideline is less precise. Any time realizable value is lower than the carrying amount of the investment, a company must consider an impairment.

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Investments 17 - 7 12. All dividends received by an investor from the investee decrease the investment's carrying value under the equity method. 13. Under the fair value method, the investor reports as revenue its share of the net income reported by the investee. 14.

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