

# 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	2, 3, 5	1, 7	4
(b) Trading.	4, 5, 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. Bond amortization.	6, 9	1, 2, 3	3, 4, 5	1, 2, 3	
3. Equity securities.	1, 12, 15		1		4, 7
(a) Available-for-sale.	7, 10, 11, 15, 21	5, 6	6, 8, 9, 11, 12, 15, 19, 20	5, 6, 8, 9, 10, 11, 12	1, 2, 3
(b) Trading.	5, 7, 8, 10, 14, 15, 21	6	6, 7, 14, 15	6, 8	1, 3
(c) Equity method.	16, 17, 18, 19, 20	7	12, 13, 16, 17	8	5, 6
4. Comprehensive income.	22	9	10	10, 12	
5. Disclosures of investments.	21		8, 9	5, 6, 9, 10, 11, 12	
6. Fair value option.	25, 26, 27		19, 20, 21		
7. Impairments.	24	10	16		3
8. Transfers between categories.	23				1, 3, 7
* 9. Derivatives.	28, 29, 30, 31, 32, 33, 34, 35		22, 23, 24, 25, 26, 27	13, 14, 15, 16, 17, 18	
* 10. Variable Interest Entities.	35, 37				

\*This material is dealt with in an Appendix to the chapter.

# Chapter 17 Intermediate Accounting Solutions

**J Dewey**



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## **Table of Contents Chapter 17 Intermediate Accounting Solutions**

1. Understanding the eBook Chapter 17 Intermediate Accounting Solutions
  - The Rise of Digital Reading Chapter 17 Intermediate Accounting Solutions
  - Advantages of eBooks Over Traditional Books
2. Identifying Chapter 17 Intermediate Accounting Solutions
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Chapter 17 Intermediate Accounting Solutions
  - User-Friendly Interface
4. Exploring eBook Recommendations from Chapter 17 Intermediate Accounting Solutions
  - Personalized Recommendations
  - Chapter 17 Intermediate Accounting Solutions User Reviews and Ratings
  - Chapter 17 Intermediate Accounting Solutions and Bestseller Lists

5. Accessing Chapter 17 Intermediate Accounting Solutions Free and Paid eBooks
  - Chapter 17 Intermediate Accounting Solutions Public Domain eBooks
  - Chapter 17 Intermediate Accounting Solutions eBook Subscription Services
  - Chapter 17 Intermediate Accounting Solutions Budget-Friendly Options
6. Navigating Chapter 17 Intermediate Accounting Solutions eBook Formats
  - ePub, PDF, MOBI, and More
  - Chapter 17 Intermediate Accounting Solutions Compatibility with Devices
  - Chapter 17 Intermediate Accounting Solutions Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Chapter 17 Intermediate Accounting Solutions
  - Highlighting and Note-Taking Chapter 17 Intermediate Accounting Solutions
  - Interactive Elements Chapter 17 Intermediate Accounting Solutions
8. Staying Engaged with Chapter 17 Intermediate Accounting Solutions
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Chapter 17 Intermediate Accounting Solutions
9. Balancing eBooks and Physical Books Chapter 17 Intermediate Accounting Solutions
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Chapter 17 Intermediate Accounting Solutions
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Chapter 17 Intermediate Accounting Solutions
  - Setting Reading Goals Chapter 17 Intermediate Accounting Solutions
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Chapter 17 Intermediate Accounting Solutions
  - Fact-Checking eBook Content of Chapter 17 Intermediate Accounting Solutions
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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