

# CHAPTER 17

## Investments

### ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

Topics	Questions	Brief Exercises	Exercises	Problems	Concepts for Analysis
1. Debt investments.	1, 2, 3, 13		1		4, 7
(a) Held-for-collection.	4, 5, 6, 8, 11, 13	1, 3, 10	2, 3, 4	1, 2, 7	1, 4
(b) Trading.	2, 4, 7, 8, 9, 22	2, 4	5	1, 3, 4, 7	1, 4
2. Bond amortization.	6, 7	1, 2, 3	3, 4, 5	1, 2	
3. Equity investments.	1, 12, 17		1		4, 7
(a) Non-trading.	16, 22	7, 8	8, 10, 11	5, 6, 8, 9, 10, 12	3
(b) Trading.	8, 9, 14, 15, 16, 22	6	8, 9, 11, 12, 13, 15, 16, 17	3, 5, 6, 8, 9, 10, 11	1, 2, 3
(c) Equity method.	17, 18, 19, 20, 21	9	13, 14, 17, 18	8	5, 6
4. Disclosures of investments.	22		10, 11	5, 8, 9, 10, 11, 12	
5. Fair value option.	10, 11, 25	5	6, 7	2, 7	
6. Impairments.	23, 27	10	19, 20		1, 3
7. Transfers between categories.	24	11			1, 3, 7
8. Comprehensive income.	29	12	21	12	
*9. Derivatives.	30, 31, 32, 33, 34, 35, 36, 37		22, 23, 24, 25, 26, 27	13, 14, 15, 16, 17, 18	

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

# Intermediate Accounting Chapter 17 Solutions

**Charles Warren, Reeve, Fess**



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***Study Guide for Use with Intermediate Accounting*** A. N. Mosich,1982 *Intermediate*

*Accounting IFRS* Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2020-07-08 Essential knowledge of International Financial Reporting Standards for students of global accounting This important work provides the tools global accounting students need to understand international financial reporting standards IFRS and how they are applied in practice This text emphasizes fair value proper accounting for financial instruments and new developments in international accounting By presenting IFRS in light of current accounting practice this book helps students gain practical knowledge of the topic that they can apply as they advance into their global accounting careers With this revised and updated Fourth Edition students will develop a firm conceptual understanding of IFRS as well as the ability to integrate their learning through practical exercises Throughout this text Global Accounting Insights highlight the important differences that remain between IFRS and U S GAAP discussing the ongoing joint convergence efforts to resolve them Comprehensive up to date and accurate Intermediate Accounting IFRS includes proven pedagogical tools designed to help students learn more effectively Comprehensively covers the latest International Financial Reporting Standards and how they are applied in practice Takes a comparative approach to help students understand the differences between IFRS U S GAAP and other important standards Emphasizes practical application of knowledge with end of chapter Review and Practice sections Provides authoritative references and citations to ensure content reliability and provide opportunities for further study Includes access to video walkthroughs interactive content and digital resources to support student engagement and ensure positive learning outcomes As IFRS gains broad acceptance around the world students of global accounting will need to be intimately familiar with these standards and prepared to keep up with the rapid changes in the international environment Intermediate Accounting IFRS answers to these pressing needs making it the clear choice for accounting courses at the intermediate level

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**Alternate Exercises and Problems for Use with Intermediate Accounting, Third Edition** J. David Spiceland, James F. Sepe, Lawrence A. Tomassini, 2004

**Intermediate Accounting** Lanny G. Chasteen, Richard E. Flaherty, Melvin C. O'Connor, 1992 The Sixth Edition of this well respected intermediate text continues to provide the best conceptual and theoretical coverage in intermediate accounting By doing so students learn to understand perform and critically evaluate accounting practices and procedures The focus of this revision is to make the text as student friendly as possible

*Intermediate Accounting* Spiceland, James Sepe, Mark W. Nelson, Lawrence A. Tomassini, 2009 Containing real world examples Intermediate Accounting discusses the financial reporting function of accounting in the context of the decision supporting role it serves This edition is thoroughly revised now including more application and analysis problems

**Intermediate Accounting** John Cumming, Clayton A. Hock, 1994-11

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