

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.

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web pop surrealism is a type of lowbrow art that was introduced in the late 1970s by underground iconic cartoonists that were considered outlaws by critics at the time this style of art bridges the gap between surrealism and pop culture taking the best from both worlds to create satirical works submerged in fantasy

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techniques in pop surrealism 1 realism with a twist 2 metamorphosis and transformation 3 symbolism and allegory influential
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