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
	(p)	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
	(p)	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, 3 34, 35, 36, 3			13, 14, 15, 16, 17, 18	

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

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