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# CHAPTER 2 ASSET CLASSES AND FINANCIAL INSTRUMENTS

- Common stock is an ownership share in a publicly held corporation. Common shareholders have voting rights and may receive dividends. Preferred stock represents nonvoting shares in a corporation, usually paying a fixed stream of dividends. While corporate bonds are long-term debt by corporations, typically paying semi-annual coupons and returning the face value of the bond at maturity.
- While the DJIA has 30 large corporations in the index, it does not represent the overall market nearly as well as the 500 stocks contained in The Wilshire index. The DJIA is simply too small.
- They are short term, very safe, and highly liquid. Also, their unit value almost never changes.
- Treasury bills, certificates of deposit, commercial paper, bankers' acceptances, Eurodollars, repos, reserves, federal funds and brokers' calls.
- American Depository Receipts, or ADRs, are certificates traded in U.S. markets that represent ownership in shares of a foreign company. Investors may also purchase shares of foreign companies on foreign exchanges. Lastly, investors may use international mutual funds to own shares indirectly.
- Because they produce coupons that are tax free.
- The fed funds rate is simply the rate of interest on very short-term loans among financial institutions. The London Interbank Offer Rate (LIBOR) is the rate at which large banks in London are willing to lend money among themselves.
- General obligation bonds are backed by the local governments, while revenue bonds have proceeds attached to specific projects. A revenue bond has less guarantees, therefore, it is riskier and will have a higher yield.
- Corporations may exclude 70% of dividends received from domestic corporations in the computation of their taxable income.
- Limited liability means that the most shareholders can lose in event of the failure of the corporation is their original investment.

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**JS Bruner** 

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Financial Planning Answer Book (2009) Jeffrey H. Rattiner, 2008-11 Covering the five key areas of financial planning this guide emphasizes its technical tax and regulatory aspects The areas of discussion include investments employee benefits and retirement plan assets insurance income tax and estate planning and regulatory issues Rattiner's Review for the CFP(R) Certification Examination, Fast Track Study Guide Jeffrey H. Rattiner, 2003-08-05 A CFP Study Guide that delivers what you need to succeed This guick study guide for candidates preparing to take the CFP Certification Examination covers the bare bones essentials needed to pass this challenging exam in a logical and easy to absorb manner Covering some of the most important disciplines of financial planning insurance employee benefit investment income tax retirement estate and general planning this text provides a no nonsense approach to studying that includes A highly logical and efficient format An in depth outline of core essentials Explanations of all relevant exposures complete with solutions and practical examples Key points exam tips multiple choice and mini case study questions Mnemonic devices and study techniques to reinforce key points A format that directly parallels the CFP Board's topic requirements and more Order your copy today Journal of Economics and Business Studies Siddhartha Sarkar, Hidden Financial Risk J. Edward Ketz, 2003-07-25 An insider s guide to understanding and eliminating accounting fraud How do these high profile accounting scandals occur and what could have been done to prevent them Hidden Financial Risk fills that void by examining methods for off balance sheet accounting with a particular emphasis on special purpose entities SPE the accounting ruse of choice at Enron and other beleaguered companies J Edward Ketz identifies the incentives for managers to deceive investors and creditors about financial risk and also shows investors how to protect their investments in a world filled with accounting and auditing frauds J Edward Ketz PhD State College PA is MBA Faculty Director and Associate Professor of Accounting at Penn State's Smeal College of Business He has been cited in the press nearly 300 times since Enron's bankruptcy including The New York Times The Wall Street Journal and The Washington Post He has a regular column in Accounting Today **Securities Industry** Essentials Exam 2023-2024 For Dummies with Online Practice Steven M. Rice, 2022-05-03 Knock out the SIE on your first try Securities Industry Essentials Exam 2023 2024 For Dummies is this year's definitive study guide for prospective securities industry professionals that means you FINRA administers this notoriously difficult exam as a prerequisite to the Series 7 and other series level exams so you ll need to know your stuff in order to get where you re going Securities professionals are in high demand and this study guide can help you become one of them You ll have access to two complete practice tests plus two more online With this trusted Dummies guide you have everything you need to get a high score on the SIE Hundreds of practice questions help you internalize the must know info and we explain the content in a way you can easily grasp You ll go into your securities exam feeling well secure Review all the content tested on the Security Industry Professionals exam Get prepared with two in book practice tests and two more online tests Launch your dream career in the

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Investment Appraisal Martina Röhrich,2014-09-09 How to make sound investment decisions Fundamentals of Investment Appraisal 2nd edition is based on long term experience with students and is written in an easily understood style A case study has been constructed to illustrate all methods discussed The goal of the book is to pace a sure way through the variety of methods in investment appraisal Mathematical basics are specifically explained in detail The book shows clearly why there are different methods in investment appraisal and on where to focus in a given situation As all methods are introduced by the same case study it is easy to compare and evaluate the results The statements in the text are further consolidated by abstracts and evaluations of each of the methods Exercises with extensive solutions will lead to the confidence which is necessary for an ease of handling the investment appraisal techniques and for a good preparation for students exams German and international students at universities and other institutions of higher education will find this book an excellent systematic preparation for their exams

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web national geographic maps cheetahs eat small to medium size animals such as hares impalas wildebeest calves and gazelles because of their size strength and predatory skills some

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web the cheetah is a carnivore eating mostly mammals under 40 kg they usually avoid fighting and will surrender a kill immediately to even a single hyena rather than risk injury step 1 begin by drawing the nose of the cheetah step 2 sketch the lower chest step 3 draw the upper back in a slight curve