

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.	6, 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.	36, 37				

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

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