

## Intermediate Accounting Solutions 12 Investments

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1. a. As per Note 24 of AFK company's financial statements and disclosure notes for the year ended December 31, 2013 ("Other financial assets"), the balance of investments accounted for at Fair Value through Profit and Loss (FVPL) was \$951 million (including "Cash secured" portion).

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Net unrealized holding gains and losses. Selling Trading Security Investments. Cash (amount received) Discount on bond investment (account balance) Investment in bonds (account balance) Gain on sale of investments (to balance) Cash (amount received) Loss on sale of investments (to balance) Investment in stock.

Intermediate Accounting II (Chapter 12) - Investments

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Review, Contemporary Accounting Research, and Journal of the American Taxation Association. Dr. Raedy has taught a number of courses in financial reporting at the graduate level, includ-ing core financial reporting (both introductory and intermediate accounting), international finan-cial reporting, and forensic accounting.

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12 Investments LEARNING OBJECTIVES After studying this chapter, you should be able to: 1. Demonstrate how to identify and account for investments classified for reporting purposes ... 12-6 Intermediate Accounting. 4e. Investments net assets decreases. The investor's share of net assets is reflected in the investment account. Let's look at an ...

Chapter 12

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