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Chapter 17. Investments, Part 1
Chpt 17 Consolidated Financial Statements—Equity Method (Part 1) Advanced Accounting (CPA Exam FAR) Ch 4 P 5 Derivative Securities: Speculation + Intermediate Accounting (Appendix 17A) + CPA Exam FAR Trading Securities: Available-for-Sale + HTM + Intermediate Accounting (CPA Exam FAR) Chp 17 p 1 Derivative Securities: Fair-Value Hedging + Intermediate Accounting (Appendix 17A) + CPA Exam FAR Equity method of Investment | Intermediate Accounting | CPA Exam FAR Deferred-Tax Assets + Deferred-Tax Liabilities + Intermediate Accounting CPA Exam FAR Intermediate Accounting 2: Accounting for Note Payable Convertible Bonds Convertible Debt
Bonds Effective Interest Method - Discount Equity Method Accounting Advanced Accounting: Fair value hedge Intermediate Accounting 2: What is Provision and Contingent Liability? Discount and Premium Amortization on Bonds Accounting for Beginners #1 / Debits and Credits / Assets = Liabilities + Equity
Forward Contract Accounting With Journal Entries (Hedge Accounting) Discontinued Operation \u0026amp; Unusual Gains/Losses | Intermediate Accounting | CPA Exam FAR [Chp4 p3 Equity Method of Investment (Old FASB) | Intermediate Accounting | CPA Exam FAR | Chp 17 Derivative Securities: Cash Flow Hedging | Intermediate Accounting (Appendix 17A \u0026amp; B) | CPA Exam FAR Bond Issue at Discount and Premium (Straight Line) | Intermediate Accounting | CPA Exam FAR [Chp14 p3 Bond Issue at Premium/Discount (Effective Int. Rate) | Intermediate Accounting (CPA Exam FAR) Chp 14 p4
Accounting for Investments (Equity and Debt Securities) Equity Method of Investment (New FASB) | Intermediate Accounting | CPA Exam FAR | Chp 17 p 6 IFRS 16 Leases Chapter 17 Intermediate Accounting Ifrs
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Copyright © 2013 John Wiley & Sons, Inc. Kieso, Intermediate Accounting, 15/e, Solutions Manual (For Instructor Use Only) 17-11 Questions Chapter 17 (Continued) Factors that could lead to a conclusion of no significant ownership, when ownership in above 20percent include: (1) The investee opposes the investor's acquisition of its stock; (2) The investor and investee sign an agreement under which the investor surrenders significant shareholder rights; (3) The investor's ownership share ...

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17-66. U.S. GAAP and IFRS are similar in the accounting for the fair value option. That is, the option to use the fair value method must be made at initial recognition, the selection is irrevocable, and gains and losses are reported as part of income. One difference is that U.S. GAAP permits the fair value option for equity method investments.

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Solution 17-123 Cost Share of net income (.30 × \$360,000) Share of dividends (.30 × \$160,000) Balance in equity investments account \$500,000 108,000 (48,000) \$560,000 Ex 17-124—Fair value and equity methods (Essay) Compare the fair value and equity methods of accounting for investments in stocks subsequent to acquisition Solution 17-124 Under the fair value method, investments are ...