

# CHAPTER 17

## INVESTMENTS

Indah Kusumawardhani  
Cut Nanda  
Novi Purnama Sari

17-1

### Learning Objectives

1. Describe the accounting framework for financial assets.
2. Understand the accounting for debt investments at amortized cost.
3. Understand the accounting for debt investments at fair value.
4. Describe the accounting for the fair value option.
5. Understand the accounting for equity investments at fair value.
6. Explain the equity method of accounting and compare it to the fair value method for equity investments.
7. Discuss the accounting for impairments of debt investments.

# Chapter 17 Intermediate Accounting Solutions

**Raffaela Di Napoli**



## **Chapter 17 Intermediate Accounting Solutions:**

## Reviewing **Chapter 17 Intermediate Accounting Solutions**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is truly astonishing. Within the pages of "**Chapter 17 Intermediate Accounting Solutions**," an enthralling opus penned by a highly acclaimed wordsmith, readers embark on an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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