# **CHAPTER 12**

# Reporting and Analyzing Investments

#### ASSIGNMENT CLASSIFICATION TABLE

	Study Objectives	Questions	Brief Exercises	Exercises	A Problems	B Problems	_BYP_
1.	Identify reasons to invest, and classify investments.	1, 2, 3	1	1, 2			1, 2, 6
2.	Account for non- strategic investments.	4, 5, 6, 7, 8, 18	2, 3, 4, 5, 8	3, 4, 5, 6, 8	1, 2, 3, 4, 5, 6, 7, 8	1, 2, 3, 4, 5, 6, 7, 8	2, 4, 5
3.	Account for strategic investments.	9, 10, 11, 16	6, 7, 8	6, 7, 8	5, 6, 7, 8	5, 6, 7, 8	2, 3, 4, 5, 7
4.	Indicate how investments are reported in the financial statements.	3, 4, 12, 13, 14, 15, 16		2, 5, 8, 9		1, 2, 3, 4, 5, 6, 7, 8	1, 2, 3, 4, 5, 7
*5.	Compare the accounting for a bond investment and a bond payable (Appendix 12A).	17, 18, 19	13	10	9, 10	9, 10	

# **Solutions Manual Chapter 12**

**Brigitte Baldi** 

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web exam tip you need to appreciate that the measurement of amounts in moles can apply to atoms molecules ions electrons formulae and equations e g in one mole of carbon c the number of atoms is the same as the number of molecules in one mole of carbon dioxide co 2 linking the mole and the atomic mass

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web for practical purposes a rounded version of the constant can be used in exams 6 02 x 10 23 mol 1 the reason we have mol 1 as the unit is because this is the number of entities per mole of substance for example one mole of sodium na contains 6 02 x 10 23 atoms of sodium one mole of hydrogen h 2 contains 6 02 x 10 23 molecules of hydrogen