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Intermediate Accounting, 16e

Chapter 17 Investasi A. Debt investment Perusahaan memiliki motivasi yang berbeda untuk berinvestasi dalam bentuk debt dan equity investment yang diterbitkan oleh perusahaan lain.

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17-6 Questions Chapter 17 (Continued) 12. Investments in equity securities can be classified as follows: 1. Holdings of less than 20% (fair value method)—investor has passive interest. 2. Holdings between 20% and 50% (equity method)—investor has significant influence. 3.

CHAPTER 17

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LEARNING OBJECTIVES After studying this chapter, you should be able to: 1 Describe the accounting framework for financial assets. 2 Understand the accounting for debt investments at amortized cost. 3 ... - Selection from Intermediate Accounting: IFRS Edition, 2nd Edition [Book]

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