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# **Accounting for Investments**

# Accounting for Investments

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## Course Description

Companies have different motivations for investing in securities issued by other companies. One motivation is to earn a high rate of return. Another motivation for investing (in equity securities) is to secure certain operating or financing arrangements with another company. This course addresses the accounting for debt and equity investments and disclosure requirements. To provide useful information, companies account for investments based on the type of security (debt or equity) and their intent with respect to the investment. The course organizes the study of investments by type of security. Within each section, it explains how the accounting for investments in debt and equity securities varies according to management intent.

<b>Field of Study</b>	Accounting
<b>Level of Knowledge</b>	Basic
<b>Prerequisite</b>	Basic Accounting
<b>Advanced Preparation</b>	None

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