

	<i>Type</i>	<i>Basic Accounting</i>
<b><i>Debt Investments:</i></b>		
Investment in debt with a plan to hold until a particular future event of payoff		
Investment in debt with the goal of a near-term profit		
Investments in debt other than one of the above two types		
<b><i>Equity Investments:</i></b>		
Investment in equity generally over 20% but not giving control		
Investment in equity usually over 50%		
Relatively permanent investments in equity other than one of the above two types		