

Determine the "type" and "basic accounting" approach for each of the following categories of investments. You may find this problem easier to complete by using the pick lists on the excel version of this problem.



SPREADSHEET TOOL:
Creating a drop down list

	<i>Type</i>	<i>Basic Accounting</i>
<i>Debt Investments:</i>		
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		
<i>Equity Investments:</i>		
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		

Your randomized choices for "type" are:

- Control
- Available-for-Sale
- Held-to-Maturity
- Trading
- Significant Influence
- Long-term investment

Your randomized choices for "basic accounting" are:

- Fair Value - gains/losses to operating income
- Fair Value - gains/losses to other comprehensive income
- Equity Method
- Consolidation
- Amortized Cost