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Chapter 12 Investments LEARNING OBJECTIVES After studying this chapter, you should be able to: 1. Demonstrate how to identify and account for investments classified for reporting purposes as held-to-maturity. 2. Demonstrate how to identify and account for investments classified for reporting purposes as available-for-sale. 3.

Chapter 12

The purpose of this self study guide The purpose of this guide is

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to assist teachers and learners in Grade 10 - 12 to manage and provide a detailed study of the Accounting processes. The self-study guide deals with the following topics: 1. Accounting Equation and Analysis of transactions 2. Bank Reconciliation 3. Control Accounts 4.

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CHAPTER 12 - Preparing For Negotiation ... accounting purposes when the obligation is incurred, regardless of when cash is paid out for the goods or services. The incurring of an obligation in the current year to pay an employee a retirement pension at some point in the future.

Chapter: 1 - 2 - 3 - 4 - 5 - 6 - 7 -8 - 9 -10 - 11 - 12

chapter 12 accounting for partnerships study objectives 1. identify the characteristics of the partnership form of business organization. 2. explain the accounting entries for the formation of a partnership. 3.

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