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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 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: 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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