

Equity Investments and Long-lived Assets

Course Description

This course is comprised of 3 videos, covering investments in equity securities (including mark-to-market accounting, equity method and consolidations); property, plant and equipment; and intangible assets. The financial statements and the footnotes of the companies featured in this course include Walt Disney, 3M and Yahoo

Completion Deadline & Exam: This course, including the examination, must be completed within one year of the date of purchase

Course Level: Overview

CPE Credits: 2 (CPA)

Category: Accounting

Prerequisite: None

Advanced Preparation: None

Course Learning Objectives

After studying this course, you will be able to:

1. Differentiate the market value method from the equity method and the conditions under which each is used.
2. Recognize the fundamental issues involved when one company acquires a controlling interest in another company and how goodwill appears on the financial statements and is subsequently accounted for.
3. Identify the major issues involved when accounting for long-lived assets and how the accounting methods for each issue affect the financial statements.