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Intermediate Accounting Chapter 16 Convertible Bonds Convertible bonds a. have priority over other indebtedness. b. are usually secured by a first or second mortgage. c. pay interest only in the event earnings are sufficient to cover the interest. d.

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Chapter 16: A company classifies a debt security as a held-to-maturity investment if it has both the positive intent and ability to hold a debt investment until it matures. A trading security is a debt or equity investment that a company intends to hold only for the short term. A company generally classifies securities as trading when it plans to actively buy and sell securities with the ...

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