Accounting for Investments: Shares, Bonds, Funds and Investment Property

CertiFi micro-credential

1 course · 5 lessons · about 3 study hours · issued 28 Nov 2026

IFRS-12

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About 3 study hours · 5 lessons · pass mark 70% · AED 299

When a company puts surplus cash into shares, bonds, sukuk, funds or property, the accounting depends on what was bought and why. Following an Abu Dhabi distributor, you will choose the right standard for each investment, account for shares at fair value, measure bonds at amortised cost with the effective interest method, apply the fair value hierarchy of IFRS 13, and account for investment property under IAS 40. This course teaches accounting, not investment advice. It leads to a CertiFi certificate of completion, which is not a qualification of the IFRS Foundation.

On completion, you will be able to:

- Identify which standard applies to each type of investment
- Account for investments in shares and funds at fair value, including the OCI election
- Measure debt investments at amortised cost using the effective interest method
- Apply the fair value hierarchy and choose a valuation technique
- Account for investment property under the cost and fair value models

Learning outcomes by lesson

1. Which standard applies to which investment

- Map each type of investment to its standard
- Use the level of influence to classify shareholdings
- Separate investment property from property used in the business
- Deal with deposits, gold and crypto-assets

2. Shares and funds under IFRS 9

- Measure equity investments at fair value
- Apply the OCI election
- Treat transaction costs and dividends
- Account for fund units

3. Bonds, sukuk and deposits

- Classify a debt investment
- Apply the effective interest method
- Account for a bond bought at a discount
- Recognise expected credit losses and deal with FVOCI debt

4. IFRS 13: measuring fair value

- Define fair value
- Use the three-level hierarchy
- Choose a valuation technique
- Value an unlisted shareholding and prepare the disclosures

5. IAS 40: investment property

- Recognise and measure investment property at cost
- Choose between the cost model and the fair value model
- Account for transfers and disposals
- Link fair value gains to deferred tax