

Solutions Manual for Advanced Accounting 4e Hamlen, Huefner, Largay (All Chapters)

CHAPTER 1

SOLUTIONS TO MULTIPLE CHOICE QUESTIONS, EXERCISES AND PROBLEMS

MULTIPLE CHOICE QUESTIONS

1. c

$$\begin{array}{rcl} \$180,000 - \$160,000 & = & \$20,000 \\ \$125,000 - \$100,000 & = & \underline{25,000} \\ \text{Total gain} & & \underline{\$45,000} \end{array}$$

2. a

$$\$29,000 - \$26,000 = \underline{\$3,000}$$

3. a

$$\$207,544 - [(6\% \times \$200,000) - (4\% \times \$207,544)] = \underline{\$203,846}$$

4. d

Reclassification of unrealized loss on AFS securities sold	\$1,000 credit
Unrealized gain on AFS securities held at year-end	<u>6,000</u> credit (1)
Total amount reported in OCI	<u>\$7,000</u> credit

$$(1) \$81,000 - (\$100,000 - \$25,000) = \$6,000 \text{ unrealized gain}$$

5. d

$$\$5,000,000 + [40\% \times (\$600,000 - \$200,000)] = \underline{\$5,160,000}$$

6. b

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Siddappa N.Byrareddy



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