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# Advanced Accounting, 3rd Edition by Hamlen solution manual

## Chapter 1

### Solutions To Multiple Choice Questions, Exercises And Problems

#### Multiple Choice Questions

1. C

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

2. A

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

3. A

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

4. D

Reclassification Of Unrealized Loss On AfS Securities Sold	\$1,000 Credit
Unrealized Gain On AfS Securities Held At Year-End	6,000 Credit (1)
Total Amount Reported In OCI	<u>\$7,000 Credit</u>

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

5. D

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

6. B

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**Katrin Zwirglmaier**

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