# Advanced Accounting, 3rd Edition by Hamlen solution manual

#### Chapter 1

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

#### Multiple Choice Questions

I. C

\$180,000 - \$160,000 =	\$20,000
\$125,000 - \$100,000 =	25,000
Total Gain	\$45,000

2. A

$$$29,000 - $26,000 = $3,000$$

3. A

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	\$7,000	Credit

- (1) \$81,000 (\$100,000 \$25,000) = \$6,000 Unrealized Gain
- 5. D

$$$5,000,000 + [40\% X ($600,000 - $200,000)] = $5,160,000$$

6. B

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Joacim Rocklöv

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