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BRIEF EXERCISE 4-11 (a) Net income (Dividend revenue) \$3,000 (b) Net income \$3,000 Unrealized holding gain (net of tax) 4,000 Comprehensive income \$7,000 (c) Unrealized holding gain (net of tax) (Other comprehensive income) \$4,000 (d) Accumulated other comprehensive income, January 1, 2014 \$ 0 Unrealized holding gain (net of tax) 4,000

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BRIEF EXERCISE 4-2012 2011 2010 Income before income tax \$180,000 \$145,000 \$170, Income tax (30%) 54,000 43,500 51, Net Income \$126,000 \$101,500 \$119, BRIEF EXERCISE 4-Vandross would not report any cumulative effect because a change in estimate is not handled retrospectively. Vandross would report bad debt expense of \$120,000 in 2012. BRIEF ...

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BRIEF EXERCISE 4-4 Income from continuing operations..... \$10,600,000 Discontinued operations Loss from operation of discontinued restaurant division (net of tax)..... \$315,000 Loss from disposal of restaurant division (net of tax)..... 189,000

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504,000 Net income..... \$10,096,000 Earnings per share.....

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Comprehensive income \$7,000 (c) Unrealized holding gain (net of tax) (Other comprehensive income) \$4,000 (d) Accumulated other

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Intermediate Accounting 4 Brief Exercises Answers CHAPTER 5 Statement of Financial Position and Statement of Cash Flows

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