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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

Chapter 4 Intermediate Accounting: Brief Exercises ...

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Restructuring costs (50,000) Selling expenses (25,000) Operating income \$ Page 1/3

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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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