

**TEST BANK**  
**CHAPTER 1**  
**Intercorporate Investments: An Overview**

**MULTIPLE CHOICE**

Use the following information on a company's investments in equity securities to answer questions 1- 4 below.

The company's accounting year ends December 31.

Investment	Date of acquisition	Cost	Fair value 12/31/13	Date sold	Selling price
Ajax Company stock	6/20/13	\$40,000	\$35,000	2/10/14	\$32,000
Bril Corporation stock	5/1/13	20,000	N/A	11/15/13	26,000
Cov Company stock	8/2/13	16,000	16,500	1/17/14	23,000

1. **Topic: Accounting for trading securities**

**LO 1**

If the above investments are categorized as *trading securities*, what amount is reported for gain or loss on securities, on the 2013 income statement?

- a. \$1,500 gain
- b. \$6,000 gain
- c. no gain or loss
- d. \$4,500 loss

ANS: a

2. **Topic: Accounting for trading securities**

**LO 1**

If the above investments are categorized as trading securities, what amount is reported for gain or loss on securities, on the 2014 income statement?

- a. \$1,000 loss
- b. \$4,000 loss
- c. \$3,500 gain
- d. \$6,000 loss

ANS: c

# Advanced Accounting 2nd Edition Hamlen Test Bank

**Debra C. Jeter, Paul K. Chaney**



## **Advanced Accounting 2nd Edition Hamlen Test Bank:**

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material name petromin hydraulic oil aw 68 product code 5070 sds no sds 5070 1 relevant identified uses of the substance or mixture and uses advised against use of the

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for specific application advice see appropriate technical data sheet or consult our company representative petromin corporation p o box 1432 jeddah 21431 prince sultan road

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product name petromin engine oil 2 composition additivated lubricating oil complex combinations of hydrocarbons obtained from vacuum distillation by solvent

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petromin corporation is a leading multi national organization in the kingdom of saudi arabia we stand as a strong transformative force enabling the movement of people products and

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our solar system can be divided into three regions the inner solar system the outer solar system and the kuiper belt and oort cloud the inner rocky planets are mercury venus earth and

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description petromin hydraulic oils are blended from high quality chemically stable solvent refined base oils and incorporated with balanced additive system which include anti wear and

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safety data sheet mighty vs7 vpk2 sb450p petromin export 2 hazards identification classification acute toxicity oral category 4 acute toxicity dermal

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jul 28 2019 safety data sheet sds no relevant identified uses of the substance or mixture and uses advised against hydraulic lubricant petromin corporation no hazard

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section 3 composition and ingredient information substance mixture mixture ingestion harmful if swallowed ingestion may cause nausea and vomiting ingestion is irritating to the respiratory

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jul 28 2020 section 1 identification material name radinat coolant 40 product code 5871 sds no sds 5871 1 relevant identified uses of the substance or mixture and uses