Patrick Powell

Chapter 17 Brief Exercises

**17-1**

a) HTM Investment $74,086

Cash 74,086

b) Cash $7,200

HTM Investment 949

Interest Income 8,149

**17-2**

a) AFS Investment $74,086

Cash 74,086

b) Cash $7,200

AFS Investment 949

Interest Income 8,149

c) FV Adjustment $465

Unrealized Loss 465

**17-3**

a) HTM Investment $65,118

Cash 65,118

b) Cash $2,400

HTM Investment 446

Interest Income 1,954

**17-4**

a) Trading Securities $50,000

Cash 50,000

b) Cash $2,000

Interest Income 2,000

c) Unrealized Loss $2,600

FV Adjustment 2,400

**17-5**

a) AFS Investment $13,200

Cash 13,200

b) Cash $1,300

Dividend Income 1,300

c) FV Adjustment $600

Unrealized Gain 600

**17-6**

a) Trading Security $13,200

Cash 13,200

b) Cash $1,300

Dividend Income 1,300

c) FV Adjustment $600

Unrealized Gain 600

**17-7**

a) Investment Security $300,000

Cash 300,000

b) Investment Security $54,000

Investment Income 54,000

c) Cash $18,000

Investment Security 18,000

**17-8**

FV Adjustment $500

Unrealized Gain 500

**17-9**

a) Other Comprehensive Loss ($10.9 Million)

b) Net Income (In Millions) 1,245.7

Other Comprehensive Loss (10.9)

Other Comprehensive Income $1,234.8 Million

c) Accumulated Other Comp. Income 57.2 Million

Other Comprehensive Loss (10.9 Million)

AOCI $ 46.3 Million

**17-10**

Impairment Loss $10,000

AFS Bonds 10,000