

**Question 1**

Hartford Research issues bonds dated January 1, 2017, that pay interest **semiannually** on June 30 and D

**2**                      **40000**                      **10**                      **10**

Consider each of the following three separate situations.

1. The market rate at the date of issuance is **8%**.

**8**

(a) Complete the below table to determine the bonds' issue price on January 1, 2017.

(b) Prepare the journal entry to record their issuance.

2. The market rate at the date of issuance is **10%**.

**10**

(a) Complete the below table to determine the bonds' issue price on January 1, 2017.

(b) Prepare the journal entry to record their issuance.

3. The market rate at the date of issuance is **12%**.

**12**

(a) Complete the below table to determine the bonds' issue price on January 1, 2017.

(b) Prepare the journal entry to record their issuance.

**Required 1A**

Table values are based on:

**n=**                      **20**

**i=**                      **4**

Cash Flow	Table Value	Amount	Present Value
Par (maturity) v	<b>0.4564</b>	<b>40000</b>	<b>18255</b>
Interest (annuit	<b>13.5903</b>	<b>2000</b>	<b>27181</b>
Price of bonds			<b>45436</b>

**Required 1B**

Date	General Journal	Debit	Credit
Jan 01, 2017	<b>Cash</b>	<b>45436</b>	
	<b>Premium on bonds payable</b>		<b>5436</b>
	<b>Bonds payable</b>		<b>40000</b>

**Required 2A**

Table values are based on:

**n=**                      **20**

**i=**                      **5**

Cash Flow	Table Value	Amount	Present Value
Par (maturity) v	<b>0.3769</b>	<b>40000</b>	<b>15076</b>
Interest (annuit	<b>12.4622</b>	<b>2000</b>	<b>24924</b>
Price of bonds			<b>40000</b>

**Required 2B**

Date	General Journal	Debit	Credit
Jan 01, 2017	<b>Cash</b>	<b>40000</b>	
	<b>Bonds payable</b>		<b>40000</b>

# Connect Homework For Acct 211

**Harry Noyes Greene, William Mark  
McKinney, David Shephard Garland**

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## **Connect Homework For Acct 211** Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Connect Homework For Acct 211**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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