

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	0.4564	40000	18255
Interest (annuit	13.5903	2000	27181
Price of bonds			45436

Required 1B

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

Required 2A

Table values are based on:

n= 20

i= 5

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

Required 2B

Date	General Journal	Debit	Credit
Jan 01, 2017	Cash	40000	
	Bonds payable		40000

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