

P12-1

Fuzzy Monkey Technologies, Inc. purchased as a long-term investment \$80 million of 8% bonds, date January 1, on January 1, 2011. Management has the positive intent and ability to hold the bonds until maturity. For bonds of similar risk and maturity the market yield was 10%. The price paid for the bonds was \$66 million. Interest is received semiannually on June 30 and December 31. Due to changing market conditions, the fair value of the bonds at December 31, 2011 was \$70 million.

Required:

1. Prepare the journal entry to record Fuzzy Monkey's investment of January 1, 2011.
2. Prepare the journal entry by Fuzzy Monkey to record interest on June 30, 2011 (at the effective rate)
3. Prepare the journal entries by Fuzzy Monkey to record interest on December 31, 2011 (at the effective rate).
4. At what amount would Fuzzy Monkey report its investments in the December 31, 2011 balance sheet? Why?
5. How would Fuzzy Monkey's 2011 statement of cash flows be affected by this investment?

P12-7

Amalgamated General Corporation is a consulting firm that also offers financial services through its credit division. From time to time the company buys and sells securities intending to earn profits on short term differences in price. The following selected transactions relate to Amalgamated's investment activities during the last quarter of 2011 and the first month of 2012. The only securities held by Amalgamated at October 1 were \$30 million of 10% bonds at Kansas Abstractors, Inc. purchased on May 1 at face value. The company's fiscal year ends December 31.

2011

Oct. 18

Purchased 2 million preferred shares of Millwork Ventures

Amalgamated Manual 2011

David Baud



Amalgamated Manual 2011:

The Making of an African Working Class Pnina Werbner, 2014-07-20 It is now 50 years since E P Thompson published his classic *The Making of the English Working Class* *The Making of an African Working Class* follows Thompson in exploring the formation of working class identity among low paid African workers In arguing for a radical public anthropology of worker identity the book seeks to analyse the cultural legal ideological and experiential dimensions of labour activism often neglected in other labour studies Pnina Werbner shows that by fusing cosmopolitan and local popular cultural forms of protest unionists have created a distinctive vernacular way of being a worker in Botswana one that does not deny workers roots at home or in the countryside while being cognisant of a wider world of cosmopolitan labour rights The assertion of working class dignity honour and respect Pnina argues is a powerful motivating force for manual workers Against legal sceptical approaches *The Making of an African Working Class* argues that in challenging the government their employer in court manual workers protests and mobilisation are deeply embedded in ethics social justice and the law **Mergent**

Municipal & Government Manual ,2010 *Bankruptcy Litigation Manual, 2012-2013 Edition* Cook, Michael L. Cook, 2012-12-13 Every step in the business bankruptcy litigation process is covered in *Aspen Publishers Bankruptcy Litigation Manual* from the drafting of the first pleadings through the appellate process In fact by making the *Bankruptcy Litigation Manual* a part of your working library you not only get detailed coverage of virtually all the topics and issues you must consider in any bankruptcy case you also get field tested answers to questions you confront every day such as How to stay continuing litigation against a corporate debtor's non-debtor officers What are the limits on suing a bankruptcy trustee Is the Depriozio Doctrine still alive Does an individual debtor have an absolute right to convert a case from Chapter 7 to Chapter 13 What prohibitions exist on cross collateralization in financing disputes Are option contracts executory for bankruptcy purposes When and under what circumstances may a bankruptcy court enjoin an administrative proceeding against a Chapter 11 debtor What are the current standards for administrative priority claims When must a creditor assert its setoff rights When can a remand order issued by a district court be reviewed by a court of appeals What are the limits on challenging pre bankruptcy real property mortgage foreclosures as fraudulent transfers Can an unsecured lender recover contract based legal fees incurred in post bankruptcy litigation on issues of bankruptcy law Is there a uniform federal limitation on perfecting security interests that primes a longer applicable state law period thus subjecting lenders to a preference attack Do prior bankruptcy court orders bar a plaintiff's later state court suit and warrant removal of the action in federal court Michael L Cook a partner at Schulte Roth Zabel LLP in New York and former long time Adjunct Professor at New York University School of Law has gathered together some of the country's top bankruptcy litigators to contribute to *Bankruptcy Litigation Manual* Contributing Authors Jay Alix Southfield MI Neal Batson Alston Bird LLP Atlanta GA Kenneth K Bezozo Haynes and Boone New York NY Susan Block Lieb Fordham University School of Law Newark NJ Peter W Clapp Valle Makoff LLP San

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Stratigraphic Reservoir Characterization for Petroleum Geologists, Geophysicists, and Engineers Fuge Zou,2013-11-21 In this chapter the principles of reservoir modeling workflows and their applications have been summarized Reservoir modeling is a multi disciplinary process that requires cooperation from geologists geophysicists reservoir engineers petrophysics and financial individuals working in a team setting The best model is one that provides quantitative properties of the reservoir though this is often difficult to achieve There are three broad steps in the modeling process The team needs to first evaluate the data quality plan the proper modeling workflow and understand the range of uncertainties of the reservoir The second step is data preparation and interpretation which can be a long tedious but essential process which may include multiple iterations of quality control interpretation calibration and tests The third step is determining whether to build a deterministic single data based model or stochastic multiple geostatistical iterations model The modeling approach may be decided by the quality and quantity of the data There is no single rule of thumb because no two reservoirs are identical Object based stochastic modeling is the most widely used modeling method today The modeling results need to be constrained and refined by both geologic and mathematical validation Variogram analysis is very important in quality control of object based stochastic modeling Outcrops are excellent sources of continuous data which can be incorporated into subsurface reservoir modeling either by 1 building an outcrop reservoir model or 2 identifying and developing outcrop analogs of subsurface reservoirs Significant upscaling of a reservoir model for flow simulation may well result in an erroneous history match because the upscaling process often deletes lateral and vertical heterogeneities which may control or affect reservoir performance particularly in a deterministic model Reservoir uncertainties are easier to manipulate by object based stochastic models Choosing the best realization approach for the reservoir model is the key to predicting reservoir performance in the management of reservoirs

Bradshaw's railway almanack, directory, shareholders' guide, and manual George Bradshaw, 1848

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