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:

 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**

J Rink



#### Reviewing Amalgamated Manual 2011: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is really astonishing. Within the pages of "Amalgamated Manual 2011," an enthralling opus penned by a highly acclaimed wordsmith, readers attempt an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve into the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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