



## C. P. A. Accounting Volume 1; Theory, Questions, and Problems (Paperback)

By George Hillis Newlove

Rarebooksclub.com, United States, 2012. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.This historic book may have numerous typos and missing text. Purchasers can download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1921 Excerpt: .not listed on a bond table, the effective interest rate may be approximated by interpolation. Assume that a \$10,000 5 per cent bond, due in two years, was sold for \$10,190.39. The purchase price should be looked up on a bond table on the four-period line, which would show the price in the two per cent column. If the price was not given, the nearest prices on the four-period line would be taken, and the difference made by an increase of one per cent ascertained. Price at 1 \$10,287.32 Price at 2J4 10,094.62 Differences y2 \$192.70, or Differences 1 \$385.40 Next higher price \$10,287.32 Price at unknown rate 10,190.39 Difference \$96.93 If an increase of \$385.40 is caused by an increase of 1 per cent, the increase of \$96.93 must be caused by an increase of.2515 (96.93 H-385.40) per cent. Hence the approximate effective bond rate...



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