

Interest expense	Carrying value of bond	Market interest rate per period
\$3,728	\$93,203	8% × 1/2

When a bond sells at a discount, interest expense (\$3,728) will be more than the cash paid for interest (\$3,500). The difference represents the reduction in the discount. On June 30, 2024, California Crustiers records the first semiannual interest payment as

June 30, 2024	Debit	Credit
Interest Expense (= \$93,203 × 8% × 1/2)	3,728	
Discount on Bonds Payable (difference)		228
Cash (= \$100,000 × 7% × 1/2) (Pay semiannual interest)		3,500

Income Statement		
Dr	=	Cr
+3,728		-3,728
Int. Exp.		

To Questions

# Quizlet Accounting Chapter 9

**Josh Burnette, Pete Hardesty**



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*Applied Artificial Intelligence in Business* Leong Chan,Liliya Hogaboam,Renzhi Cao,2022-07-19 This book offers students an introduction to the concepts of big data and artificial intelligence AI and their applications in the business world It answers questions such as what are the main concepts of artificial intelligence and big data What applications for artificial intelligence and big data analytics are used in the business field It offers application oriented overviews and cases from different sectors and fields to help readers discover and gain useful insights Each chapter features discussion questions and summaries To assist professors in teaching the book supplementary materials will include answers to questions and presentation slides

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