

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

Panayiotis Zaphiris, Andri Ioannou

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the author's name.

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first year of trading The problem lies largely in the lack of accessible and good information available to small business owners Running a Business in the Pacific Region offers simple step by step plans for starting and maintaining a small business as it grows It takes you through all the stages from how to decide if it s worth starting the business financial planning and management to the day to day running of a successful business There is a wealth of information throughout the book for other kinds of readers as well General management topics including hiring employees keeping bank accounts and avoiding scams purchasing and using computers business and the law and ethics should be of interest to all kinds of managers

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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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a roadmap for financial data analysis It is also intended for a broad audience including academics professional financial analysts and policy makers who are involved in forecasting modeling trading risk management economics credit risk and portfolio management

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Learning and Collaboration Technologies Panayiotis Zaphiris,Andri Ioannou,2024-06-10 This three volume set LNCS 14722 14724 constitutes the refereed proceedings of the 11th International Conference on Learning and Collaboration Technologies LCT 2024 held as part of the 26th International Conference on Human Computer Interaction HCI International 2024 which took place in Washington DC USA during June 29 July 4 2024 The total of 1271 papers and 309 posters included in the HCII 2023 proceedings was carefully reviewed and selected from 5108 submissions The LCT 2024 conference addresses theoretical foundations design and implementation as well as effectiveness and impact issues related to interactive technologies for learning and collaboration including design methodologies developments and tools theoretical models learning design or learning experience LX design as well as technology adoption and use in formal non formal and informal educational contexts

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