



Edit Assignment

Interest
expense
\$3,728Carrying value
of bond
\$93,288Market interest rate
per period
8% x 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 Courier records the first semiannual interest payment as:

June 30, 2024

Interest Expense (\times \$93,288 \times 8% \times 1/2)

Debit

3,728

Discount on Bonds Payable (difference)

Credit

Cash (\times \$100,000 \times 7% \times 1/2)

3,500

(Pay semiannual interest)

Income Statement

0 = 0 = 0

+ 3,728 - 3,728

Int. Exp.

Re Questions



Quizlet Accounting Chapter 9

Mary Lynne Knighten,KT Waxman

Quizlet Accounting Chapter 9:

Penner's Economics and Financial Management for Nurses and Nurse Leaders Mary Lynne Knighten, KT Waxman, 2023-05-02 Holds a proven track record of success in teaching healthcare business basics to nurses This acclaimed text helps to build the fundamental economic and financial management skills nurses and nurse leaders need to be successful in daily practice and career advancement The updated fourth edition includes new and revised case studies reflecting current trends and increased coverage of budget strategies forecasting and the financial impact of COVID 19 It is rewritten to provide greater clarity for readers unfamiliar with budgets and features a new two color design to enhance readability Additionally the text reflects current AACN Essentials Core Competencies for Professional Nursing Education and updated sample business plans grant proposals and other essential reports along with providing augmented Instructor Resources The book written by nurses for nurses is designed to help readers understand the impact of healthcare economics and finance in their day to day clinical and leadership work While it covers advanced practice topics and responsibilities the text's readability and foundational content make it useful for nurses at all levels It also delivers content essential for nurse entrepreneurs and other nurse leaders with its explanations of how national and global economics affect the health care industry and how health insurance strategies affect consumer access and outcomes The text provides multiple opportunities for experiential learning such as writing business plans and grant proposals and engaging in discussions It delivers cost benefit and cost effectiveness analyses discusses budget preparation offers strategies for controlling budget costs and updates relevant health policies and statistics Abundant Instructor Resources feature chapter based Excel workbooks and PowerPoints a test bank and crossword puzzles with answers Purchase includes digital access for use on most mobile devices or computers New to the Fourth Edition New and revised cases reflect current trends Increased coverage of budget strategies forecasting and the financial impact of COVID 19 and legislative changes Streamlined approach simplifies content for readers new to budgets New and updated definitions New and revised updated chapters Two color design enhances readability Reflect current AACN Essentials Enhances popular Instructor Resources Updates sample business plans grant proposals and other essential reports Key Features Equally useful for RN BSN MSN and DNP programs Aligned with AACN and AONL guidelines and certification and competency standards Facilitates experiential learning with end of chapter exercises tips for synthesizing knowledge worksheets and case examples Effective in traditional hybrid and online learning environments [Cloud Systems in Supply Chains](#) Fawzy Soliman, 2016-04-30 Cloud Systems in Supply Chains explores the risks that could face supply chain firms if their implementation of cloud systems is not carefully managed or if not appropriately selected and supported This volume aids supply chain firms in ensuring that their cloud system activities are positioned to assist and sustain their competitive advantages [**Running a Small Business in the Pacific Region**](#) Rex Kinder and David Burrowes, 2024-02-02 It is not easy to start a successful business these days and far too many fail in the

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