

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		
R	=	NI
+3,728		-3,728
Int. Exp.		

To Questions

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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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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

Faith Is for Weak People Ray Comfort,2019-04-30 Every day that we interact with the world we are in a battle At stake is the eternal destiny of the souls of our friends family members and coworkers It is a battle we wage not only in prayer but also in words When we are faced with objections to the faith we profess are we ready to respond Apologist and evangelist Ray Comfort has spent his entire career answering objections to the faith and he wants you to be equipped to do the same In this practical book he shows you how to answer 20 objections to Christianity including questions such as What physical proof is there that God even exists Why does a loving God threaten eternal torture for not believing in him If there s an all powerful God why is the world so out of control Don t go into battle unarmed Let Ray Comfort train you to be ready with an answer not so you can be right but so you can help bring people from darkness into light *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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