

Interest expense

\$3,728

=

Carrying value of bond

\$93,203

=

Market interest rate per period

$8\% \times 1/2$

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 (= $\$93,203 \times 8\% \times 1/2$)	3,728	
Discount on Bonds Payable (difference)		228
Cash (= $\$100,000 \times 7\% \times 1/2$) (Pay semiannual interest)		3,500

Income Statement

Re	-	E	=	NI
		+3,728		-3,728
		Int. Exp.		

To Questions

Quizlet Accounting Chapter 9

Jeffrey Slater

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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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 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 **Adulting**

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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 **Novel Financial Applications of Machine Learning and Deep Learning** Mohammad Zoynul

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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

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