

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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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 a 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

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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

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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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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 is 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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