

Edit Assignment

Interest expense	Carrying value of bond	Market interest rate per period
\$3,728	\$93,288	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	Debit	Credit
Interest Expense ( $\times$ \$93,288 $\times$ 8% $\times$ 1/2)		3,728
Discount on Bonds Payable (difference)		228
Cash ( $\times$ \$100,000 $\times$ 7% $\times$ 1/2)		3,500
(Pay semiannual interest)		

## Income Statement

$$\begin{array}{r}
 \text{ } = 0 = 0 \\
 +3,728 -3,728 \\
 \text{int. Exp.}
 \end{array}$$

Re Questions

# Quizlet Accounting Chapter 9

**Mohammad Zoynul Abedin,Petr Hajek**

## Quizlet Accounting Chapter 9:

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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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