

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

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

To Questions

Quizlet Accounting Chapter 9

Rex Kinder and David Burrowes

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the author names.

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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

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

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

Adulthood 101 Josh Burnette,Pete Hardesty,2018-04-01 Adulthood verb To do grown up things and have responsibilities such as a working full time paying rent or owning a car Basic life skills go mostly untaught in classrooms so graduates are on their own to figure out how to live successfully in the world Without any guidance where do you start Adulthood 101 is a clever practical and timely guide to show how to Find a job and be wildly successful at workBuy the items you need as an adult apartment car insurance Set goals prioritize and get work doneCommunicate professionally and effectivelySave and invest wiselyNavigate personal and professional relationshipsAvoid the common mistakes of being out on your ownAnd much much more This book will give you what you need to succeed and make a real impact inspiring you to change the world and be the person you were meant to be

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

Novel Financial Applications of Machine Learning and Deep Learning Mohammad Zoynul Abedin,Petr Hajek,2023-03-01 This book presents the state of the art applications of machine learning in the finance domain with a focus on financial product modeling which aims to advance the model performance and minimize risk and uncertainty It provides both practical and managerial implications of financial and managerial decision support systems which capture a broad range of financial data traits It also serves as a guide for the implementation of risk adjusted financial product pricing systems while adding a significant supplement to the financial literacy of the investigated study The book covers advanced machine learning techniques such as Support Vector Machine Neural Networks Random Forest K Nearest Neighbors Extreme Learning Machine Deep Learning Approaches and their application to finance datasets It also leverages real world financial instances to practice business product modeling and data analysis Software code such as MATLAB Python and or R including datasets within a broad range of financial domain are included for more rigorous practice The book primarily aims at providing graduate students and researchers with a roadmap

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

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