Interest expense	=	Carrying value of bond	×	Market interest rate per period
$3,728	=	$93,205	×	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 Coasters records the first semiannual interest payment as

June 30, 2024	Debit	Credit
Interest Expense (= $93,205 × 8% × 1/2)	3,728	
Discount on Bonds Payable (difference)		228
Cash (= $100,000 × 7% × 1/2)		3,500
(Pay semiannual interest)		

Income Statement

R	−	E	=	NI
		+3,728		−3,728
		Int. Exp.		

To Questions

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Quizlet Accounting Chapter 9

A Gutmann

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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 **BUiD Doctoral Research Conference 2022** Khalid Al Marri,Farzana Mir,Solomon David,Aos Aljuboori,2023-05-10 This open access book presents selected contributions on a wide range of scientific and technological areas originating from the BUiD Doctoral Research Conference BDRC 2022 It discusses the following topics project management macroeconomic factors Fourth Industrial Revolution agility multiculturalism diversity inclusion leadership language discourse analysis curriculum critical thinking programming online learning and natural ventilation The contributions reflect the multifaceted nature of the research in three academic disciplines i e humanities formal science and applied science This publication shares with its readers genuine research studies and reflections from practitioners on the current practice and understanding in the three academic disciplines The significant findings of these studies have considerable educational industrial and economic implications **TEORI AKUNTANSI** Dr. Jan Hoesada,2022-02-07 Sebagai praktisi Akuntan Publik Konsultan Manajemen Dewan Standar IAI KSAP dan KAK BI periset berbagai masalah akuntansi dan uditing sebagai anggota KEAP petugas seminar dan pelatih berbagai pelatihan 1AI dan 1API serta sebagai pengajar berbagai ilmu Akuntansi Keuangan Akuntansi Manajemen Akuntansi Pemerintahan Akuntansi Pajak dan berbagai ilmu Auditing di berbagai perguruan tinggi selama 30 tahun saya memuaskan diri berenang renang di lautan ilmu Akuntansi diskusi dan menghacapi daunia nyata praktik akuntansi Sepanjang I5 tahun terakhir saya mengajar Teori Akuntansi dan Konsep Akuntansi Manajemen pada kelas kelas S 3 Tlmu Akuntansi dan Magister Akuntansi berbagai perguruan tinggi merupakan pemicu gagasan melakukan riset tentang teori akuntansi yang bermurara menjadi buku ini Saya praktis memeriksa semua buku Teori Akuntansi terbaik di muka bumi lalu meliha mempersembahkan pemikiran tentang teori akuntansi dengan platform ilmu taksonomis umumnya yang bernuansahistoriogratis khususnya Bukuini terbagi menjadi teori genetika dalam evolusi berbingkai juta tahun sebagai asal mula benih teori ekuitas pada Bab 1 lahan berpijak teori akuntansi asal mula dan akar ilmu akuntansi digambarkan pada Bab 2 pokok batang pohon keilmuan ilmu akuntansi pada Bab 3 tentang Akuntansi Keuangan labiat dan perilaku digambarkan pada Bab 4 Akuntansi Keperilakuan yang amat dipengaruhi berbagai pemikiran Belkaoui kemudian peng8gambaran Teori Akuntansi Pasar Modal terpicu oleh Scott dkk tentang Accounting Theory Teori Akuntanst Manajemen yang dipicu buku teks berjudul Cornerstone of Manage ntent Accounting pada waktu mengajar S 3 Akuntansi Trisakti Teori Akuntansi Pajak yang dipicu berbagai tugas mengajar Akuntansi Perpajakan Pemeriksaan Pajak dan Manajemen Pajak pada Magister UMB pada Bab5 dan 6 peluang untuk dengan ciri khas bahwa pada tiap bab tersebut secara seragam diupayakan mencakupi sejarah konvensi postulat asumsi konsep prinsip dan

standar akuntansi Bab 7 menjelaskan Teori Akuntansi Pemerint han dari lapis teori paling dasar sampai kepada puncak teori Sebagai layaknya sebuah buku tentang teori tujuan akhir adalah untuk menjawab berbagai pertanyaan berjenis mengapa why ditambah prediksi tentang masa depan akuntansi Buku ini ditulis bagi para filsuf akuntansi para pencari kebenaran hakiki tentang segala hal signifikan dalam belantara akuntansi para musafir pengelana akuntansi umumnya para periset akuntansi khususnya lebih khusus lagi bagi para penyusun standar akuntansi apa pun Sepanjang pemulisan ditemukan berbagai gagasan hipotetikal yang layak untuk diwacanakan dan diriset lanjut Sebuah buku pegangan handbook bagi praktisi bersifat sementara senmentara kebenara nakuntansiadalah abadi Study Guide and Working Papers 1-12 Jeffrey Slater,2005-04 This chapter by chapter learning aid systematicaly and effectively helps students study college accounting and get the maximum benefit from their study time Each chapter provides a Summary Practice Test with fill in the blanks multiple choice and true false problems AND solutions to al the questions and the Working Papers Working Papers contain tailor made spreadsheets to al end of chapter problems **Study Guide and Working Papers 2 to Accompany Principles of Accounting, Chapters 9 to 14** Victor L. D'Amico,Ted Palmer,1988

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