



Edit Assignment

Interest
expense
\$3,728Carrying value
of bond
\$93,288Market interest rate
per period
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

Interest Expense (\times \$93,288 \times 8% \times 1/2)

Debit

3,728

Discount on Bonds Payable (difference)

Credit

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

Victor L. D'Amico, Ted Palmer

Quizlet Accounting Chapter 9:

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.

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