

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

LL Leslie

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the 'LL Leslie' text.

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Quizlet Accounting Chapter 9 Book Review: Unveiling the Power of Words

In a global driven by information and connectivity, the power of words has be evident than ever. They have the capability to inspire, provoke, and ignite change. Such may be the essence of the book **Quizlet Accounting Chapter 9**, a literary masterpiece that delves deep in to the significance of words and their affect our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book is key themes, examine its writing style, and analyze its overall affect readers.

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