

P-3

January 1

Fair value allocation

Long-term Debt	\$	20,000
Debt life - 8yr		8
Annual amortization of excess fair value	\$	2,500

December 31 Unadjusted Balances

Long-term Debt	\$	270,000
Interest Expense	\$	12,000

Adjusting Entry to Amortize Excess FV

Long-term Debt	\$ 2,500	
Interest Expense		\$ 2,500

December 31 Adjusted Balances

Long-term Debt	\$	267,500
Interest Expense	\$	9,500

Option D

Advanced Accounting Chapter 3 Problems

SA Dillow



Advanced Accounting Chapter 3 Problems:

Advanced Accounting Debra C. Jeter, Paul K. Chaney, 2022-12-08 In the newly revised eighth edition of Advanced Accounting a decorated team of accounting professionals delivers authoritative and comprehensive coverage of all three methods of consolidated financial reporting cost partial equity and complete equity This invaluable work compares and contrasts United States and international principles drawing reader attention to enduring differences between the two frameworks The authors draw on their extensive experience with US and international accounting to connect advanced accounting methods to practical applications with challenging exercises that feature the financial statements of real world companies With a consistent focus on clarity and accessibility the authors highlight current business news stories and their relevance to core concepts Ideal for accounting majors seeking an insightful and robust exploration of complex accounting methods Advanced Accounting also includes The latest changes by the Financial Accounting Standards Board and the Governmental Accounting Standards Board Discussions of the tax consequences of a variety of business combinations New end of chapter materials with additional problems exercises and questions New In the News boxes with updated stories Updated tutorial videos and international comparisons Revised test bank questions **Advanced Accounting** Arnold

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