

January 1**Fair value allocation**

Long-term Debt	\$ 20,000
Debt life - 8yr	\$
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

Susan W. Martin, Ellen N. West

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

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Problem Solving Survival Guide t/a Financial Accounting Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2010-08-09 This study guide is a powerful tool for in classroom use and for preparing for exams Each chapter of the guide includes study objectives a chapter review consisting of 20 30 key points and a demonstration problem linked to study objectives in the textbook True false multiple choice and matching questions in it provide additional practice opportunities Solutions to the exercises are detailed and therefore provide substantial feedback *Advanced Accounting* Lawrence Robert Dicksee, James Edward Geoffrey De Montmorency, 1905 **Federal Tax Course (2009)** Linda M. Johnson, CCH Tax Law Editors, 2008

Journal of Accountancy, 1957 **Schaum's Outline of Theory and Problems of Intermediate Accounting I** James A. Cashin, 1989 *Today's Essentials of Governmental and Not-for-Profit Accounting and Reporting* Susan W. Martin, Ellen N. West, 2066-12-19 Pedagogically rich this core textbook in governmental and not for profit accounting offers in depth coverage for advanced accounting courses The classroom tested text logically builds student understanding of basic concepts

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