

Edit Assignment

Interest expense	Carrying value of bond	Market interest rate per period
\$3,728	\$93,288	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	Debit	Credit
Interest Expense (\times \$93,288 \times 8% \times 1/2)		3,728
Discount on Bonds Payable (difference)		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

Jeffrey Slater

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