

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

S Ben Porath



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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

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