

Interest expense	Carrying value of bond	Market interest rate per period
\$3,728	\$93,201	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 Cruisers records the first semiannual interest payment as

June 30, 2024	Debit	Credit
Interest Expense (= $93,201 \times 8\% \times 1/2$)	3,728	
Discount on Bonds Payable (difference)		228
Cash (= $100,000 \times 7\% \times 1/2$) (Pay semiannual interest)		3,500

Income Statement		
R	=	NI
+3,728	=	-3,728
Int. Exp.		

To Questions

Quizlet Accounting Chapter 9

Minjie Lin



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