

Interest expense	Carrying value of bond	Market interest rate per period
\$3,728	\$93,200	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 (= $93,200 \times 8\% \times 1/2$ )	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
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To Questions

# Quizlet Accounting Chapter 9

**Victor L. D'Amico, Ted Palmer**

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## **Table of Contents Quizlet Accounting Chapter 9**

1. Understanding the eBook Quizlet Accounting Chapter 9
  - The Rise of Digital Reading Quizlet Accounting Chapter 9
  - Advantages of eBooks Over Traditional Books
2. Identifying Quizlet Accounting Chapter 9
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Quizlet Accounting Chapter 9
  - User-Friendly Interface
4. Exploring eBook Recommendations from Quizlet Accounting Chapter 9

- Personalized Recommendations
- Quizlet Accounting Chapter 9 User Reviews and Ratings
- Quizlet Accounting Chapter 9 and Bestseller Lists
- 5. Accessing Quizlet Accounting Chapter 9 Free and Paid eBooks
  - Quizlet Accounting Chapter 9 Public Domain eBooks
  - Quizlet Accounting Chapter 9 eBook Subscription Services
  - Quizlet Accounting Chapter 9 Budget-Friendly Options
- 6. Navigating Quizlet Accounting Chapter 9 eBook Formats
  - ePub, PDF, MOBI, and More
  - Quizlet Accounting Chapter 9 Compatibility with Devices
  - Quizlet Accounting Chapter 9 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Quizlet Accounting Chapter 9
  - Highlighting and Note-Taking Quizlet Accounting Chapter 9
  - Interactive Elements Quizlet Accounting Chapter 9
- 8. Staying Engaged with Quizlet Accounting Chapter 9
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Quizlet Accounting Chapter 9
- 9. Balancing eBooks and Physical Books Quizlet Accounting Chapter 9
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Quizlet Accounting Chapter 9
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Quizlet Accounting Chapter 9
  - Setting Reading Goals Quizlet Accounting Chapter 9
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Quizlet Accounting Chapter 9

- Fact-Checking eBook Content of Quizlet Accounting Chapter 9
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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