

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

M Mosston



Quizlet Accounting Chapter 9:

Whispering the Secrets of Language: An Mental Quest through **Quizlet Accounting Chapter 9**

In a digitally-driven earth where displays reign supreme and instant interaction drowns out the subtleties of language, the profound strategies and mental subtleties hidden within phrases frequently go unheard. Yet, located within the pages of **Quizlet Accounting Chapter 9** a charming fictional value sporting with natural emotions, lies a fantastic journey waiting to be undertaken. Penned by an experienced wordsmith, that enchanting opus invites readers on an introspective journey, delicately unraveling the veiled truths and profound influence resonating within the cloth of each and every word. Within the mental depths of the touching review, we can embark upon a genuine exploration of the book is core subjects, dissect its captivating publishing model, and fail to the powerful resonance it evokes heavy within the recesses of readers hearts.

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