

## SOLUTIONS TO BRIEF EXERCISES

### BRIEF EXERCISE 14-1

Present value of the principal	
\$500,000 X .37689 .....	\$188,445
Present value of the interest payments	
\$22,500* X 12.46221 .....	<u>280,409</u>
Issue price .....	<u>\$468,845</u>

\*(\$500,000 X 9% X 6/12)

LO# 1, Bloom: AP, Difficulty: Simple, Time: 3-5, AACSB: Analytic, ACPA (SB): None, ACPA (PC): Reporting, ACPA (PC): None

### BRIEF EXERCISE 14-2

(a)	Cash .....	300,000	
	Bonds Payable .....		300,000
(b)	Interest Expense .....	15,000	
	Cash (\$300,000 X 10% X 6/12) .....		15,000
(c)	Interest Expense .....	15,000	
	Interest Payable .....		15,000

LO# 1, Bloom: AP, Difficulty: Simple, Time: 3-5, AACSB: Analytic, ACPA (SB): None, ACPA (PC): Reporting, ACPA (PC): None

### BRIEF EXERCISE 14-3

(a)	Cash (\$300,000 X 98%) .....	294,000	
	Discount on Bonds Payable .....	6,000	
	Bonds Payable .....		300,000
(b)	Interest Expense .....	15,600	
	Discount on Bonds Payable		
	(\$6,000 X 1/10) .....		600
	Cash (\$300,000 X 10% X 6/12) .....		15,000
(c)	Interest Expense .....	15,600	
	Discount on Bonds Payable		
	(\$6,000 X 1/10 = \$600) .....		600
	Interest Payable .....		15,000

LO# 1, Bloom: AP, Difficulty: Simple, Time: 3-5, AACSB: Analytic, ACPA (SB): None, ACPA (PC): Reporting, ACPA (PC): None

# Intermediate Accounting 7 E Solutions Ch10

**Richard N. Aufmann, Vernon C.  
Barker, Joanne S. Lockwood**



## **Intermediate Accounting 7 E Solutions Ch10:**

Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2022-04-26 Intermediate Accounting by Donald Kieso Jerry Weygandt and Terry Warfield has always been and continues to be the gold standard Through significant updates the 18th Edition presents a refreshed accessible and modern approach with new perspectives that help connect students to the what the why and the how of accounting information In the intermediate accounting course it can be difficult for students to understand the technical details and retain and recall core course topics To move beyond basic understanding students work through new integrated practice right at the point of learning and high quality assessment at varying levels helping them to learn concepts more efficiently and create connections between topics and real world application Throughout the course students also work through various hands on activities including Critical Thinking Cases Excel Templates and Analytics in Action problems all within the chapter context These applications help students develop an accounting decision making mindset and improve the professional judgement and communication skills needed to be successful in the profession With Intermediate Accounting 18th Edition you will be able to spark efficient and effective learning help create the bridge to student success and inspire and prepare students to be the accounting professionals of tomorrow

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*Intermediate Accounting, Self-Study Problem and Solutions Book I* Donald E. Kieso, Jerry J. Weygandt, 1992-04-17 This Seventh Edition incorporates new developments in intermediate accounting Distinguished by its accuracy reliability and thoroughness the text and its integrated teaching learning supplement package offer professors the resources to tailor their courses to best suit their needs and provide students with a strong background for careers in accounting Students gain necessary practical experience while simultaneously being exposed to theoretical aspects such as ethics and international issues

Study Guide for Use with Intermediate Accounting A. N. Mosich, 1982 Intermediate Accounting, Volume 1 Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Irene M. Wiecek, Bruce J. McConomy, 2019-01-09 Intermediate Accounting 12th Edition Volume 1 continues to be the number one intermediate accounting resource in the Canadian market Viewed as the most reliable resource by accounting students faculty and professionals this course helps students understand prepare and use financial information by linking education with the real world accounting environment This new edition now incorporates new data analytics content and up to date coverage of leases and revenue recognition

**The International**

**Hospitality Business** Kaye Sung Chon, Lawrence Yu, 1999-07-01 International Hospitality Business Management and Operations will introduce hospitality managers to the most up to date developments in hospitality to prepare you for the rapidly changing world of international hospitality This book is a compilation of the most current research in global operations It examines new developments new management co *Intermediate Accounting IFRS, International Adaptation* DONALD E.. WEYGANDT KIESO (JERRY J.. WARFIELD, TERRY D.), Jerry J. Weygandt, Terry D. Warfield, 2024-10-06 Study Guide for Use with Intermediate Accounting Walter B. Meigs, A. N. Mosich, Charles E. Johnson, 1978 **The International Hospitality Business** Lawrence Yu, 1999 Yu tourism and hospitality management George Washington University examines the social cultural political and economic environment within which international hospitality operations compete He covers a broad range of policy issues in operating hotels and restaurants in foreign countries including development strategies and organizational structures He also discusses managerial functions such as accounting finance tax law marketing and human resources The book is intended for both students and managers Annotation copyrighted by Book News Inc Portland OR

*Intermediate Algebra 6th Edition, Instructor's Solution Manual.* Lial, 1998-03-21 **Modern Electrochemistry 2B** John O'M. Bockris, Amulya K.N. Reddy, Maria E. Gamboa-Aldeco, 1998 This long awaited and thoroughly updated version of the classic text Plenum Press 1970 explains the subject of electrochemistry in clear straightforward language for undergraduates and mature scientists who want to understand solutions Like its predecessor the new text presents the electrochemistry of solutions at the molecular level The Second Edition takes full advantage of the advances in microscopy computing power and industrial applications in the quarter century since the publication of the First Edition Such new techniques include scanning tunneling microscopy which enables us to see atoms on electrodes and new computers capable of molecular dynamics calculations that are used in arriving at experimental values Chapter 10 starts with a detailed description of what happens when light strikes semi conductor electrodes and splits water thus providing in hydrogen a clean fuel There have of course been revolutionary advances here since the First Edition was written The book also discusses electrochemical methods that may provide the most economical path to many new syntheses for example the synthesis of the textile nylon The broad area of the breakdown of material in moist air and its electrochemistry is taken up in the substantial Chapter 12 Another exciting topic covered is the evolution of energy conversion and storage which lie at the cutting edge of clean automobile development Chapter 14 presents from a fresh perspective a discussion of electrochemical mechanisms in Biology and Chapter 15 shows how new electrochemical approaches may potentially alleviate many environmental problems

**Intermediate Accounting** Thomas R. Dyckman, 1995 Designed for use in an intermediate level accounting course following the introductory course in accounting *Intermediate Algebra* Margaret L. Lial, 1996 This comprehensive introductory textbook covers biology traditionally from the structure and function of the cell to the organization of the biosphere The new 11th AP Edition of Biology features integrated coverage of the new AP Biology Curriculum Framework

with Part Openers that provide an overview of the Big Idea as it relates to the chapters within the Part In addition each chapter begins with a guide to Following the Big Ideas and concludes with a Connecting the Concepts with the Big Ideas section The preface includes information on the AP Biology course the AP Exam and an AP Correlation while a complete AP Practice Exam can be found in the back of the book An icon of science education Sylvia Mader's dedication to her students coupled with a concise writing style has benefitted the education of thousands of students The integration of this classic text and the digital world is now completed with the addition of Dr Michael Windelspecht's expertise in the development of digital learning assets He has acted as the leading architect in the design of the accompanying media content for McGraw Hill's Connect Plus and LearnSmart These assets allow teachers to easily design interactive tutorial materials enhance online and traditional presentations and assess the learning objectives and outcomes of the course New pedagogical tools Before You Begin Students assess their mastery of prerequisite key concepts before proceeding further into the chapters Media Integration Hallmark Mader Art Program The highly acclaimed artwork in Biology has become the hallmark of this flagship text Connect Plus This web based assignment and assessment platform includes an integrated eBook dynamic links between the problems or questions assigned and the location in the eBook where they are covered fully integrated self study questions you can assign pagination that matches the print text embedded media and text you can customise for students with notes and highlights

*Περὶ Οὐρανοῦ* Aristotle,1995 The first two books of Aristotle's *On the Heavens* *De Caelo* offer perspectives on the cosmology of a thinker whose ideas in this area were considered authoritative by many until the seventeenth century This new translation and commentary provide the modern reader with the opportunity to appraise Aristotle's ideas in relation to the cosmologies of his predecessors While tied to the thinking of the day Aristotle nevertheless succeeded in placing cosmology on a new footing indeed as the commentary in this volume shows his use of mathematics style demonstration along with his appeal to observation in avoiding more standard forms of argument resulted in a methodology that often shares common ground with today's cosmologies Greek text with facing page English translation introduction notes and commentary

*Study Guide with Solutions to Selected Odd-numbered Exercises for Gustafson and Frisk's Intermediate Algebra* George Grisham,1992

**Introductory and Intermediate Algebra** Molly O'Neill,Julie Miller,Nancy Hyde,O'Neill Molly,Hyde Nancy,2006-05 Miller O'Neill Hyde's *Introductory and Intermediate Algebra* is an insightful and engaging textbook written for teachers by teachers Through strong pedagogical features conceptual learning methodologies student friendly writing and a wide variety of exercise sets *Introductory and Intermediate Algebra* is a book committed to student success in mathematics

*Intermediate Algebra with Applications* Richard N. Aufmann,Vernon C. Barker,Joanne S. Lockwood,2003-01-27

**Understanding Intermediate Algebra** Lewis Hirsch,Arthur Goodman,1998 Authors Hirsch and Goodman clearly and carefully develop students understanding of intermediate algebra concepts by using a unique spiral approach This approach presents a topic at an elementary level and then returns to it at increasing levels of complexity This

gradual introduction builds student confidence while developing concepts rules and definitions To complement this approach the authors include a wealth of numerical and algebraic examples that reflect a wide variety of situations These illustrative examples compare and contrast related ideas helping students understand the sometimes subtle distinctions among various situations

**Subject Guide to Books in Print** ,1975      *Intermediate Algebra* D. Franklin Wright, Bill D. New,2000

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