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B. the stated rate of interest exceeded the market rate. Bonds will sell at a premium when the market rate is lower than the stated rate. Interest expense for the first 6 month period is  $(\$19,604,145 \times 0.04) = \$784,166$ . The new carrying value for the bonds is  $[\$19,604,145 + (\$784,166 - \$780,000)] = \$19,608,311$ .

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Specifically, the chapter's focus is on the accounting treatment of long-term liabilities. The long-term liabilities discussed are bonds and notes. The Chapter 14 lecture is broken down into two separate parts. Part 1 deals with the accounting issues related to bonds. Part 2 focuses on the accounting issues related to long-term notes.

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### On January 1, 2019 (the authorization date), Temple ...

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Problems - Chapter 14. Home \ Chapter 14: Corporate Equity Accounting. The preceding table includes links to "Basic" and "Involved" problems. Each excel link will download the file containing a spreadsheet for the problem and a template worksheet on which you can prepare the solution electronically.

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Weygandt Financial, IFRS, 2/e, Solution's Manual (For Instructor Use Only) 14-11. BRIEF EXERCISE 14-2 (a) The three tools of financial statement analysis are horizontal analysis, vertical analysis, and ratio analysis. Horizontal analysis evaluates a series of financial statement data over a period of time.

**Weygandt Financial 2e IFRS Ch14**

Solutions Manual, Chapter 14 ACCOUNTING 342 Chapter 14 Homework Solutions Solutions to Questions 14-1 Capital budgeting screening decisions concern whether a proposed investment project passes a preset hurdle, such as a 15% rate of return. Capital budgeting preference decisions are concerned with

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**Chapter 14 Solutions (1) - EXERCISE 14-2(20-30 minutes ...**

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