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~~Accounting for Bonds Payable (Straight-Line Amortization) Part 1 Bonds and Notes Payable~~ Excel Module 1 Demonstration Part 1 Discount and Premium Amortization on Bonds **CPA Exam Simulation Revenue Recognition Intermediate Accounting Bonds Straight Line Amortization CPA Exam Simulation Lower of Cost or Market | Intermediate Accounting Intermediate Accounting 2 - Premium Liabilities** 15 USEFUL WEBSITES For LEARNING NEW SKILLS (Get Smarter At Home) Bond Issue at Discount and Premium (Straight Line) | Intermediate Accounting | CPA Exam FAR | Chp 14 p 3 Accounting for Investments | Intermediate Accounting 2101 syllabus sum2016 Bond Issue at Par | Valuation of Bonds Payable | Intermediate Accounting | CPA Exam FAR | Chp 14 p 2 Bond Issue at Premium/Discount (Effective Int. Rate) | Intermediate Accounting | CPA Exam FAR | Chp 14 p 4 **UNIT 4: MS Excel Module 1 - Project 1 and 2 (Getting Started with Excel) Course Introduction Video ACCT 322 Fall 2020 Intermediate Accounting E14 Solutions File**

E14-16 Entries for retirement and issuance of bonds. Simple 10-15
E14-17 Settlement of debt. Moderate 15-20 E14-18 Loan modification. Moderate 20-30 E14-19 Loan modification. Moderate 25-30 E14-20 Entries for settlement of debt. Moderate 20-25 E14-21 Fair value option. Moderate 20-25 E14-22 Long-term debt disclosure. Simple 10-15

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EXERCISES Item Description E14-102 Terms related to long-term debt. E14-103 Bond issue price and premium amortization. E14-104 Amortization of discount or premium. E14-105 Entries for bonds payable. E14-106 Retirement of bonds. E14-107 Early extinguishment of debt. *E14-108 Accounting for a troubled debt settlement.

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