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CHAPTER 14 - LONG-TERM LIABILITIES LECTURE PART II

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CHAPTER 14 LONG-TERM LIABILITIES IFRS questions are available at the end of this chapter. TRUE-FALSE—Conceptual 1. Companies usually make bond interest payments semiannually, although the interest rate is generally expressed as an annual rate. 2. A mortgage bond is referred to as a debenture bond. : Easy, Min: 1, AACSB: Analytic, AICPA BB: None, AICPA FN: Reporting, AICPA PC: Communication ...

CHAPTER 14 LONG-TERM LIABILITIES IFRS questions are ...

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Chapter 14 continues the discussion related to liabilities. 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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CHAPTER 14 Long-Term Liabilities LEARNING OBJECTIVES After studying this chapter, you should be able to: Describe the formal procedures associated with issuing long-term debt. Identify various types of bond issues. ... - Selection from Intermediate Accounting, 15th Edition [Book]

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Chapter 14 presents a discussion of the issues related to long-term liabilities. Long-term debt consists of probable future sacrifices of economic benefits. These sacrifices are payable in the future, normally beyond one year or the operating cycle, whichever is longer.

### Accounting for Bonds Payable and Long-Term Liabilities

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