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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.

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Chapter 14 Intermediate Accounting Spiceland Author: home.schoolnutritionandfitness.com-2020-09-30T00:00:00+00:01  
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Chapter 14 - Bonds and Long-Term Notes Answers to Questions (continued) Question 14-11 When the stated interest rate is not indicative of the market rate at the time a note is negotiated, the value of the asset (cash or noncash) or service exchanged for the note establishes the market rate. This rate is the implicit rate of interest.

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