

BUSI 293

CHAPTER ELEVEN NOTES -TEXTBOOK PAGE REFERENCES

CHAPTER NOTE PAGE	TEXTBOOK REFERENCE #	TOPIC
2	A	There is a good discussion of the characteristics of Long-term notes and bonds payable on pages 591-597.
3	B	Present value concepts are reviewed on Appendix 10B on pages 557 - 564.
3	C	Table 10C.1 on page 564 provides the present value table of the present value of \$1 – used for discounting the principal value of the bond
3	D	Table 10C.2 on page 565 provides the present value table of the present value of an annuity – used for discounting the interest payments
8	E	There is a good example of the accounting for a bond issued at a discount and the amortization of the discount on pages 600 – 603.
9	F	There is a good example of the accounting for a bond issued at a premium and the amortization of the premium on pages 604 – 606.

The topics are taken from the 5th Canadian Edition of Financial Accounting by Libby, Libby, Short, Kanaan, Gowing McGraw-Hill Ryerson 2014