

CHAPTER 14

MULTIPLE CHOICE—Conceptual

21. An example of an item which is not a liability is
- a. **dividends payable in stock.**
 - b. advances from customers on contracts.
 - c. accrued estimated warranty costs.
 - d. the portion of long-term debt due within one year.
22. The covenants and other terms of the agreement between the issuer of bonds and the lender are set forth in the
- a. **bond indenture.**
 - b. bond debenture.
 - c. registered bond.
 - d. bond coupon.
23. The term used for bonds that are unsecured as to principal is
- a. junk bonds.
 - b. **debenture bonds.**
 - c. indenture bonds.
 - d. callable bonds.
- *24. Bonds for which the owners' names are not registered with the issuing corporation are called
- a. **bearer bonds.**
 - b. term bonds.
 - c. debenture bonds.
 - d. secured bonds.
- *25. Bonds that pay no interest unless the issuing company is profitable are called
- a. collateral trust bonds.
 - b. debenture bonds.
 - c. revenue bonds.
 - d. **income bonds.**
- *26. If bonds are issued initially at a premium and the effective-interest method of amortization is used, interest expense in the earlier years will be
- a. **greater than if the straight-line method were used.**
 - b. greater than the amount of the interest payments.
 - c. the same as if the straight-line method were used.
 - d. less than if the straight-line method were used.
27. The interest rate written in the terms of the bond indenture is known as the
- a. coupon rate.
 - b. nominal rate.
 - c. stated rate.
 - d. **coupon rate, nominal rate, or stated rate.**
28. The rate of interest actually earned by bondholders is called the

Intermediate Accounting Test Bank Chapter 14

Jessica J Manson



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The Top Books of the Year Intermediate Accounting Test Bank Chapter 14 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels captivating the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the engaging narratives that have enthralled audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This poignant tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and suspenseful novel that will keep you wondering until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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