

CHAPTER 14

LONG-TERM FINANCIAL LIABILITIES

ASSIGNMENT CLASSIFICATION TABLE

Topics	Brief Exercises	Exercises	Problems	Writing Assignment
1. Understand the nature of long-term debt.		10		
2. Identify various types of long-term debt.				
3. Understand how long-term debt is valued and measured.	1, 2, 3, 4, 5, 6, 7, 8, 9	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11	1, 2, 3, 4, 5, 6, 8, 10, 11	
4. Apply the effective interest and straight-line bond amortization methods.	3, 10, 11, 12, 13, 14, 15	2, 3, 9, 11, 12, 13, 14, 15, 16, 17	1, 2, 3, 4, 5, 6, 7, 8, 9, 12	
5. Value bonds and consideration in special situations.	4, 5, 6	4, 5, 6, 7, 8, 18	7, 9, 10	
6. Account for derecognition of debt.	16	11, 19, 20	1, 4, 5, 6	
7. Debt restructurings.	17	21, 22, 23, 24, 25, 26, 27, 28	13, 14, 15, 16, 17, 18	
8. Off-balance sheet financing arrangements.				
9. Long-term debt analysis and presentation.	18	15, 29, 30, 31	1, 10	

NOTE: If your students are solving the end-of-chapter material using a financial calculator or an Excel spreadsheet as opposed to the PV tables, please note that there will be a difference in amounts. Excel and financial calculators yield a more precise result as opposed to PV tables. The amounts used for the preparation of journal entries in solutions have been prepared from the results of calculations arrived at using the PV tables.

Intermediate Accounting 9th Canadian Edition Answer Key

Jicheng Xie



Intermediate Accounting 9th Canadian Edition Answer Key:

This book delves into Intermediate Accounting 9th Canadian Edition Answer Key. Intermediate Accounting 9th Canadian Edition Answer Key is a crucial topic that must be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Intermediate Accounting 9th Canadian Edition Answer Key, encompassing both the fundamentals and more intricate discussions.

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 - Chapter 5: Conclusion
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