## PREVIEW OF CHAPTER 14

#### **NON-CURRENT LIABILITIES Long-Term Notes** Presentation and **Bonds Payable** Extinguishment of Non-Current Liabilities Payable Analysis · Types of bonds Notes issued at face · Extinguishment with Fair value option · Issuing bonds value cash before maturity · Off-balance-sheet · Valuation and accounting · Notes not issued at face · Extinguishment by financing for bonds payable exchanging assets or walue · Presentation of non- Effective-interest securities. Special notes payable current liabilities method situations Extinguishment with · Analysis of non-current modification of terms Mortgage notes payable liabilities

Intermediate Accounting

IFRS 3rd Edition

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# **Kieso Intermediate Accounting Chapter 14 Solutions**

Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield

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