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16-5 Questions Chapter 16 (Continued) 6. The view that separate accounting recognition should be accorded the conversion feature of convertible debt is based on the premise that there is an economic value inherent in the conversion feature or call on the common stock and that the value of this feature should be recognized for

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### **CHAPTER 1**

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CHAPTER 16 SOLUTIONS TO BRIEF EXERCISES BRIEF EXERCISE 16-1 Cash 3,960,000 Discount on Bonds Payable 40,000 Bonds Payable 4,000,000 BRIEF EXERCISE 16-2 Bonds Payable 2,000,000 Discount on Bonds Payable 30,000 Common Stock (2,000 X 50 X \$10) 1,000,000 Paid-in Capital in Excess of Par 970,000 BRIEF EXERCISE 16-3 Preferred Stock (1,000 X \$50 ...

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15-5 Questions Chapter 15 (Continued) 10. The direct costs of issuing stock, such as underwriting costs, accounting and legal fees, printing costs, and taxes, should be reported as a reduction of the amounts paid in. Issue costs are

### **CHAPTER 15**

16-3 Correlation Chart between Bloom's Taxonomy, Study Objectives and End-of-Chapter Exercises and Problems Study Objective Knowledge Comprehension Application Analysis Synthesis Evaluation  
1. Discuss why corporations invest in debt and stock securities. Q16-1 E16-1 2. Explain the accounting for debt investments. Q16-2 Q16-3 Q16-4 BE16-1 E16-2 ...

### **CHAPTER 16**

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