

Quick Study 11-4 (15 minutes)

1.	Computation of interest payable at December 31, 2005:	
	Days from November 7 to December 31 .....	54 days
	Accrued interest ( $8\% \times \$150,000 \times 54/360$ ) .....	$\$1,800$
2. 2005		
Dec. 31	Interest Expense .....	1,800
	Interest Payable .....	1,800
	<i>To record accrual of interest</i> <i>(<math>8\% \times \\$150,000 \times 54/360</math>).</i>	
3. 2006		
Feb. 5	Interest Expense .....	1,200
	Interest Payable .....	1,800
	Notes Payable .....	150,000
	Cash .....	153,000
	<i>To record payment of note plus interest</i> <i>(<math>8\% \times \\$150,000 \times 90/360</math>).</i>	

Quick Study 11-5 (15 minutes)

[Note: Two months (January and February) of earnings have already been recorded for each of the 5 employees.]

# Glencoe Accounting Chapter 11 Answer Key

**S Marginson**

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