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Bond premium, entries for bonds payable transactions Campbell Inc. produces and sells outdoor equipment. On July 1, 20Y1, Campbell issued \$30,000,000 of 10-year, 10% bonds at a market (effective) interest rate of 9%, receiving cash of \$31,951,110.

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Managerial Accounting Chapters 11-13 Chapter 10 - 3 Relevant costs are costs that are avoidable by choosing another alternative. If a variable cost differs between alternatives in a decision, than it is relevant; however, it is not necessarily true that ALL variable costs are relevant. Chapter 10 - 7 Prentiss would need to isolate the unavoidable costs of the product line first.