

# Practice Midterm 202

## Course Chapters 19 - 22

**Problem - 1** - Multiple Choice (20 points)

Circle the one best answer.

1. The introduction of a product by a firm provides:
  - a. and increased demand for the product.
  - b. an immediate price drop in the market for the product.
  - c. and increased demand for the product.
  - d. and increased demand for the product.
2. A corporation issued \$100,000 of 7% 10-year bonds on January 1, 2019. Interest is paid semiannually on January 1 each year. If the corporation uses the straight line method of amortization, the amortized bond interest expense for amortization July 1 is:
  - a. \$3,500
  - b. \$7,000
  - c. \$14,000
  - d. \$28,000
3. A corporation has 10-year bonds with a face value of \$500,000. The premium received from the bond amortization is:
  - a. \$100,000
  - b. \$200,000
  - c. \$300,000
  - d. \$400,000
4. A firm's net income is:
  - a. reported on the income statement as net income.
  - b. the difference between sales and costs.
  - c. the difference between sales and costs.
  - d. the difference between sales and costs.
5. The Green Company purchased 10,000 shares of its common stock for \$100,000. The following journal entry is correct:
  - a. Cash 100,000
  - b. Common Stock 100,000
  - c. Common Stock 100,000
  - d. Common Stock 100,000

**Problem - 2** - Multiple Choice (20 points)

The following information is available for Green Corporation:

Common stockholders' equity  
 Common stock at par value  
 Common stock at par value  
 Common stock at par value  
 Common stock at par value

2019  
 2018  
 2017  
 2016  
 2015

2019  
 2018  
 2017  
 2016  
 2015

# Mid Term 202 Accounting Tests

**Huangqi Zhang**



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