

# Practice Midterm 202

## Course Chapters 19 - 20

**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 perfect and no excess supply
  - c. and decreased demand for the product
  - d. and decreased demand for the product
2. A corporation issues \$100,000 of 8% 10-year bonds on January 1, at 100. 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. \$4,000
  - b. \$8,000
  - c. \$16,000
  - d. \$32,000
3. A corporation has 10-year bonds with interest at 10%. The premium received from the bond amortization is:
  - a. \$10,000
  - b. \$20,000
  - c. \$40,000
  - d. \$80,000
4. A price period adjustment:
  - a. represents the difference between an old and new price
  - b. is a correction in an error, usually directly to retained earnings
  - c. is a correction of an error, usually directly to retained earnings
  - d. is a correction of an error, usually directly to retained earnings
5. The Green Company purchases 1,000 shares of its common stock for \$200,000. The following journal entry is recorded:
  - a. Retained Earnings
  - b. Common Stock
  - c. Common Stock
  - d. Common Stock

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

The following information is available for Moline Corporation:

Common stockholders equity  
 Dividends paid to common stockholders  
 Dividends paid to preferred stockholders  
 Retained Earnings  
 Common shares outstanding

2019  
 \$1,000,000  
 \$100,000  
 \$100,000  
 \$1,000,000  
 1,000,000

2018  
 \$1,000,000  
 \$100,000  
 \$100,000  
 \$1,000,000  
 1,000,000

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