

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-related expenses.
 - b. an immediate price drop in period one to attract early buyers.
 - c. and increased initial market resistance.
 - d. and decreased initial market resistance.
2. A corporation issued \$100,000 in 2% 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 semiannuations July 1 is:
 - a. \$1,000
 - b. \$2,000
 - c. \$3,000
 - d. \$4,000
3. A 100,000, 5%, 10-year bond was issued at 100. The proceeds received from the bond transaction:
 - a. \$100,000
 - b. \$105,000
 - c. \$110,000
 - d. \$115,000
4. A price period adjustment:
 - a. represents the increase in demand for an existing product.
 - b. is a conversion of an asset, usually directly to another asset.
 - c. is a price period adjustment, usually in a direct and indirect form.
 - d. is a price period adjustment, usually in a direct and indirect form.
5. The Green Company purchased 1,000 shares of its common stock for \$100,000. The following account should be debited:
 - a. common stock
 - b. treasury stock
 - c. common stock
 - d. retained earnings

Problem - 2 -- Multiple (20 points)

The following information is available for Moline Corporation:

	2019	2018
Common stockholders equity	\$100,000	\$100,000
Retained earnings	\$100,000	\$100,000
Dividends paid to common stockholders	\$10,000	\$10,000
Common shares outstanding	100,000	100,000

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