

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 price level adjustment:
 - a. represents the difference between an accounting period's total credit and debit entries.
 - b. is a correction to an error, credit directly to retained earnings.
 - c. is a correction to an error, debit directly to retained earnings.
 - d. is a correction to an error, debit directly to retained earnings.
5. The Green Company purchased 1,000 shares of its common stock for \$100,000. The following journal entry is correct:
 - a. Debit Common Stock, Credit Cash
 - b. Debit Cash, Credit Common Stock
 - c. Debit Common Stock, Credit Cash
 - d. Debit Cash, Credit Common Stock

Problem - 2 - Multiple Choice (20 points)

The following information is available for Moline Corporation:

	2019	2018
Common stockholders' equity	\$100,000	\$100,000
Common stock at beginning of period	\$100,000	\$100,000
Common stock at end of period	\$100,000	\$100,000
Common stock outstanding	10,000	10,000

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