

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 future interest payments
 - b. an opportunity cost in terms of not the current R&D costs
 - c. and decreased future interest payments
 - d. and decreased current interest payments
2. A corporation issued \$100,000 in 20% 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 semiannually July 1 is:
 - a. \$10,000
 - b. \$10,000
 - c. \$10,000
 - d. \$10,000
3. A 10% 10% 10% 10-year bond was issued at 100. The proceeds received from the bond transaction:
 - a. \$10,000
 - b. \$10,000
 - c. \$10,000
 - d. \$10,000
4. A firm's current liabilities:
 - a. represent the firm's current obligations to its creditors
 - b. are liabilities that are due, payable directly to creditors
 - c. include current liabilities that are due to creditors
 - d. include all liabilities of a company
5. The Green Company purchased 1,000 shares of its common stock for \$100,000. The following journal entry is recorded:
 - 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:

	2010	2011
Common Stockholders' Equity	\$100,000	\$100,000
Retained Earnings	\$100,000	\$100,000
Preferred Stock	\$100,000	\$100,000
Common Stock	\$100,000	\$100,000

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