

# 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 perfect and no perfect 100 percent.
  - c. and decreased demand for the product.
  - d. and decreased 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 old and new price level.
  - b. is a measure of the price level change in a country's economy.
  - c. is a measure of the price level change in a country's economy.
  - d. is a measure of the price level change in a country's economy.
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:

Common stockholders' equity  
 Dividends paid to common stockholders  
 Dividends paid to preferred stockholders  
 Retained earnings  
 Common shares outstanding

2019  
 \$100,000  
 \$10,000  
 \$10,000  
 \$10,000  
 \$10,000

2018  
 \$100,000  
 \$10,000  
 \$10,000  
 \$10,000  
 \$10,000

# Mid Term 202 Accounting Tests

**Daniel F McAuley**



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