

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 decreased demand for the product
2. A corporation issued \$100,000 of 7% 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. \$3,500
 - b. \$7,000
 - c. \$14,000
 - d. \$28,000
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. \$30,000
 - d. \$40,000
4. A price period adjustment:
 - a. represents the increase in demand for an underlying stock
 - b. is a correction in an error, usually directly to retained earnings
 - c. is a correction of a corporation's stockholders' account and equity paid
 - d. is a correction of a corporation's equity account
5. The Green Company purchased 1,000 shares of its common stock for \$100,000. The following journal should be recorded:
 - a. no journal entry
 - b. Treasury Stock
 - c. Common Stock
 - d. Retained Earnings

Problem - 2 - Multiple (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
 200,000
 500,000
 1,000,000

2018
 \$1,000,000
 100,000
 200,000
 500,000
 1,000,000

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Lingsheng Yao



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