

Practice Midterm 202

Course Chapters 19 - 20

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 excess supply
 - c. and decreased demand for the product
 - d. and decreased demand for the product
2. A corporation issues \$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. \$10,000
 - b. \$7,000
 - c. \$3,500
 - d. \$17,500
3. A corporation has 10-year bonds with interest at 10%. The premium received from the bond amortization is:
 - a. \$10,000
 - b. \$15,000
 - c. \$10,000
 - d. \$17,500
4. A price level adjustment:
 - a. requires an adjustment document to be submitted to the IRS
 - b. is a correction to an error, made directly to the IRS
 - c. requires correct procedure documents to be submitted and fully paid
 - d. is made to correct an existing error
5. The Green Company purchases 1,000 shares of its common stock for \$100,000. The following journal entry is recorded:
 - a. Cash account
 - b. Common Stock
 - c. Common Stock
 - d. Common Stock

Problem - 2 -- Multiple (20 points)

The following information is available for Green Corporation:

	2019	2018
Common Stockholders Equity	\$100,000	\$100,000
Common Stock at common shareholders	\$100,000	\$100,000
Common Stock at common shareholders	\$100,000	\$100,000
Common Stock at common shareholders	\$100,000	\$100,000
Common Stock at common shareholders	\$100,000	\$100,000

Mid Term 202 Accounting Tests

Liyong Dong



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Table of Contents Mid Term 202 Accounting Tests

1. Understanding the eBook Mid Term 202 Accounting Tests
 - The Rise of Digital Reading Mid Term 202 Accounting Tests
 - Advantages of eBooks Over Traditional Books
2. Identifying Mid Term 202 Accounting Tests
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Mid Term 202 Accounting Tests
 - User-Friendly Interface
4. Exploring eBook Recommendations from Mid Term 202 Accounting Tests
 - Personalized Recommendations
 - Mid Term 202 Accounting Tests User Reviews and Ratings
 - Mid Term 202 Accounting Tests and Bestseller Lists
5. Accessing Mid Term 202 Accounting Tests Free and Paid eBooks
 - Mid Term 202 Accounting Tests Public Domain eBooks
 - Mid Term 202 Accounting Tests eBook Subscription Services
 - Mid Term 202 Accounting Tests Budget-Friendly Options
6. Navigating Mid Term 202 Accounting Tests eBook Formats

- ePub, PDF, MOBI, and More
 - Mid Term 202 Accounting Tests Compatibility with Devices
 - Mid Term 202 Accounting Tests Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Mid Term 202 Accounting Tests
 - Highlighting and Note-Taking Mid Term 202 Accounting Tests
 - Interactive Elements Mid Term 202 Accounting Tests
 8. Staying Engaged with Mid Term 202 Accounting Tests
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Mid Term 202 Accounting Tests
 9. Balancing eBooks and Physical Books Mid Term 202 Accounting Tests
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Mid Term 202 Accounting Tests
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Mid Term 202 Accounting Tests
 - Setting Reading Goals Mid Term 202 Accounting Tests
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Mid Term 202 Accounting Tests
 - Fact-Checking eBook Content of Mid Term 202 Accounting Tests
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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