

# 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 excess supply
  - 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. requires an adjustment to the amount of the price level
  - b. is a correction to an error, usually directly to retained earnings
  - c. requires a price adjustment to the amount of the price level
  - d. is a correction to an error in the amount of the price level
5. The Green Company purchased 1,000 shares of its common stock for \$100,000. The following journal entry is correct:
  - a. Cash 100,000  
Common Stock 100,000
  - b. Common Stock 100,000  
Cash 100,000
  - c. Common Stock 100,000  
Retained Earnings 100,000
  - d. Retained Earnings 100,000  
Common Stock 100,000

Problem - 2 -- Multiple Choice (20 points)

The following information is available for Green Corporation:

	2019	2018
Common stock issued	\$100,000	\$100,000
Common stock at end of period	\$100,000	\$100,000
Common stock at beginning of period	\$100,000	\$100,000
Common stock at end of period	\$100,000	\$100,000

# Mid Term 202 Accounting Tests

**Yan Bai**



## **Mid Term 202 Accounting Tests:**

## Decoding **Mid Term 202 Accounting Tests**: Revealing the Captivating Potential of Verbal Expression

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