

Practice Quiz

Topic: Bond Book Value

LO: 3

1. The following information is available for Compton Company.
- Company XYZ retired \$45,000 of 9.25% bonds before they were supposed to come due.
 - The bonds were retired at 103 (103% of the bond face amount).
 - The loss on the retirement was \$3,100
 - Bond interest has been paid up-to-date.

Based on this information, what is the bond book value?

- a. \$43,157
- b. \$41,900
- c. \$46,350
- d. \$43,250

Use the following information to answer questions 2-5.

On January 2, 2016, Computers-R-Us (CRU) purchased 25 computers from Maxim Distributors on credit at a cost of \$1,000 per computer. The computers were purchased to be held in stock at the store for sale to customers. On January 30, 2016, CRU sold 22 computers at a price of \$1,100 each. The store received cash payments for 10 of these, with the balance sold on credit. On February 15, CRU settled its account with Maxim. On February 28, CRU received payment for the computers sold on credit.

Topic: Accounts Payable Transactions

LO: 1

2. Based on CRU's information, what transaction should CRU record on January 2, 2016?

- | | | |
|--------------------------|--------|--------|
| a. Merchandise Inventory | 25,000 | |
| Accounts Payable | | 25,000 |
| b. Accounts Payable | 25,000 | |
| Merchandise Inventory | | 25,000 |
| c. Cash | 25,000 | |
| Merchandise Inventory | | 25,000 |
| d. Merchandise Inventory | 25,000 | |
| Cash | | 25,000 |

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