

MULTIPLE CHOICE. Choose the one alternative that best completes the statement or answers the question.

Use the following information to answer questions 1-5. Farthing Company acquired a \$40,000 machine on January 1, 2004. The machine is estimated to have a useful life of 5 years, and a residual value of \$4,000. For unit depreciation purposes, the machine is expected to produce 500,000 units.

- 1) What is the depreciable value of the machine acquired by Farthing Company?
 A) **\$36,000**
 B) \$4,000
 C) cannot be determined without additional data
 D) \$8,000
 E) \$40,000
- 2) If Farthing Company uses straight-line depreciation, what is the depreciation expense in 2005?
 A) \$3,686 **B) \$7,200** C) \$8,800 D) \$12,500 E) \$8,000
- 3) If Farthing Company uses double-declining-balance depreciation, what is the depreciation expense in 2005?
 A) **\$9,600** B) \$10,560 C) \$14,400 D) \$16,000 E) \$8,640
- 4) What is the balance in the accumulated depreciation account on December 31, 2005, if Farthing Company uses double-declining-balance depreciation?
 A) \$23,040 B) \$32,000 C) \$28,800 **D) \$25,600** E) \$28,160
- 5) If Farthing Company uses double-declining-balance depreciation, what is the depreciation expense in 2006?
 A) \$16,000 **B) \$5,760** C) \$14,400 D) \$5,184 E) \$6,336
- 6) A major expenditure made to equipment that extends its useful life beyond the original estimate is journalized by:
 A) crediting depreciation expense
 B) debiting repairs expense
 C) crediting accumulated depreciation
 D) debiting depreciation expense
E) debiting equipment
- 7) **True** or false, interest expense will increase each period if a company uses the effective-interest method of amortization and the bonds are issued at a discount.
- 8) On January 1, 2003, Davis Company issued \$200,000 in long-term bonds at par. The bonds pay interest of 12% on January 1, and the principal will be paid in \$25,000 annual increments, beginning on December 31, 2007, and continuing every year thereafter for 8 years. What journal entry is necessary on December 31, 2006?

A) No journal entry is necessary.		
B) Long-Term Bond Payable	25,000	
Cash		25,000
C) Prepaid Long-Term Bond Payable	25,000	
Cash		25,000
D) Cash	25,000	
Long-Term Bond Payable		25,000
E) Long-Term Bond Payable	25,000	
Current Portion of Long-Term Bond Payable		25,000

Accounting 201 Midterm 2 Exam

Richard Schwindt

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web the nwea 2020 map growth norms study provides achievement status and growth norms for individual students and grade levels within schools in each of the four subject areas reading language usage mathematics and general science the study s results are based on k 12 grade level samples

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web map growth the center of the growth activation solution the growth activation solution pairs map growth with guided implementation and professional learning experiences that engage and galvanize your team while honing assessment literacy

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web nov 13 2023 the map testing scores are calculated using the rit scale which is different from traditional percentage or percentile scores it is a developmental scale that measures growth over time allowing for comparisons of a student s performance across different grade levels

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web apr 9 2020 if decisions are made on the basis of points on the score scale e g rit instead of percentiles changes in percentiles that almost invariably accompany changes in the norms will be far easier to explain to stakeholders

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web sep 30 2021 1 what is this map growth test again map is an acronym and stands for measures of academic progress map growth is an interim assessment that is a test administered up to three times a year in the fall winter and spring that helps teachers know where students are in their learning

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web the charts below are the nwea map rit percentiles fall 2020 norms overall a good score on the map test at any grade

level indicates that a student has a strong foundation in the skills and concepts expected for that grade level and is on track to meet academic expectations for their age and grade level

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web these nwea reports show the map scores percentiles distribution in fall 2020 based on grade level in order to understand how well a student performed on the test his or her rit score is compared to all of the other results from students in

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web according to the most updated data the average rit math scores for 1st grade range from 157 170 at the beginning of the year and 173 186 at the end of the year in reading they range from 153 165 at the beginning of the year and 167 182 at the end to find the most updated information on map 1st grade scores percentiles averages and more

norms for map growth k 2 and 2 5 tests nwea - Mar 11 2023

web jan 7 2022 if a student takes map growth k 2 in the fall and map growth 2 5 in the spring are the norms percentiles and growth projections still valid are there separate norms for 2nd grade students who take map growth k 2 vs 2nd grade students who take map growth 2 5 if a 1st grade student takes the 2 5 test do the norms still apply

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web students taking primary map first and second grade usually take 20 to 30 minutes to complete each assessment how are the assessment results used map assessments are used to measure student progress and growth in reading and math