

MINI-PRACTICE SET 3 (continued)

ACCOUNT 5% Preferred Stock (\$100 par, 10,000 shares authorized)

ACCOUNT NO. 301

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
2016						
Jan. 1	Balance	✓				100 0 0 0 00

ACCOUNT Paid-in Capital in Excess of Par—Preferred Stock

ACCOUNT NO. 302

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
2016						
Jan. 1	Balance	✓				10 0 0 0 00

ACCOUNT Common Stock (\$10 par, 100,000 shares authorized)

ACCOUNT NO. 303

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
2016						
Jan. 1	Balance	✓				200 0 0 0 00

ACCOUNT Paid-in Capital in Excess of Par—Common Stock

ACCOUNT NO. 304

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
2016						
Jan. 1	Balance	✓				25 0 0 0 00

Accounting Mini Practice Set Answers

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merchandising business and finally a manufacturing environment Accounting for the Modern Office Charles Earl
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