

**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

**Brendan G. Carr**



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**The Balance Sheet**, 1929     **Financial Accounting** David F. Fetyko, 1980     **Glencoe Accounting: Chapters 1-13, Working Papers** McGraw-Hill Education, 1999-03-01 Chapter Reviews     **Glencoe Accounting** Donald J. Guerrieri, Haber, Hoyt, Turner, 1995     **College Accounting Student Edition Chapters 1-13** John Ellis Price, M. David Haddock, Horace R. Brock, 2001-09-19 College Accounting continues to offer its trademark short learning segments followed by self review questions and answers This book has been thoroughly revised and given a new visual design The book also includes more real world examples than ever high interest problems and activities in text help classroom tested features and support for a variety of software packages The new edition continues to be the most current and thorough text available and provides solid coverage of accounting concepts and principles     **Catalog of Copyright Entries, Fourth Series** Library of Congress. Copyright Office, 1978     *Gle ACC Twe 1st Year 2000* Donald J. Guerrieri, F. Barry Haber, William B. Hoyt, Robert E. Turner, 1999-04 Focuses on a business perspective by using examples from the business world to illustrate accounting concepts     **Catalogue of Title-entries of Books and Other Articles Entered in the Office of the Librarian of Congress, at Washington, Under the Copyright Law ... Wherein the Copyright Has Been Completed by the Deposit of Two Copies in the Office** Library of Congress. Copyright Office, 1978     [Principles of Accounting](#) Eric Louis Kohler, Paul Leslie Morrison, 1926     **Teacher's Key and Manual to Accompany Bookkeeping and Business Knowledge ...** Jacob Hugh Jackson, 1927     *Programmed Learning and Individually Paced Instruction* Carl H. Hendershot, 1973     *Cost*

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