

**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 StockACCOUNT 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 StockACCOUNT NO. 304

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

# Accounting Mini Practice Set 2 Answers

**Roger H. Hermanson**

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