

**MINI-PRACTICE SET 3 (continued)**

ACCOUNT	<b>5% Preferred Stock (\$100 par, 10,000 shares authorized)</b>
---------	---

ACCOUNT NO. 301

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

<b>ACCOUNT</b>	<b>Paid-in Capital in Excess of Par—Preferred Stock</b>
----------------	---

ACCOUNT NO. 302

[illegible]

<b>ACCOUNT</b>	<b>Common Stock (\$10 par, 100,000 shares authorized)</b>
----------------	---

ACCOUNT NO. 303

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

<b>ACCOUNT</b>	<b>Paid-in Capital in Excess of Par—Common Stock</b>
----------------	--

ACCOUNT NO. 304

[illegible]

# Mini Practice Set 2 Accounting Answers

**Carl S. Warren, James M. Reeve, Philip  
E. Fess**



## Mini Practice Set 2 Accounting Answers:

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Herrington,1998-03 Cost Accounting provides comprehensive coverage of cost accounting principles and techniques in short learning segments that make it easier for students to learn and understand the material In addition to a clear concise writing style carefully planned organization and numerous illustrations this new edition now offers an even more attractive design that enhances learning while maintaining student interest A spreadsheet applications disk can be packaged with the text

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