

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

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

ACCOUNT NO. 301

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

ACCOUNT NO. 302

**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

## Mini Practice Set 2 Accounting Answers

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

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