

**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

<b><u>ACCOUNT</u></b>	<b><u>Paid-in Capital in Excess of Par—Preferred Stock</u></b>
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ACCOUNT NO. 302

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

ACCOUNT	<b>Common Stock (\$10 par, 100,000 shares authorized)</b>
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ACCOUNT NO. 303

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

<b>ACCOUNT</b>	<b>Paid-in Capital in Excess of Par—Common Stock</b>
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ACCOUNT NO. 304

[illegible]

# Mini Practice Set 3 Accounting Answers

**Roland Étienne, Jean-Claude Mossière**

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the authors' names.

### Mini Practice Set 3 Accounting Answers:

**Gle ACC Two 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 **Cost Accounting** Horace R. Brock, Linda 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 **College Accounting** John Ellis Price, 2003 Jacob Spon Roland Étienne, Jean-Claude Mossière, 1995 *Instructors Resource Manual and Solutions, Chap. 1-15* Jeffrey Slater, 2002-09-04 Catalog of Copyright Entries, Fourth Series Library of Congress. Copyright Office, 1978 **Programmed Learning and Individually Paced Instruction** Carl H. Hendershot, 1973 **Catalog of Copyright Entries. Third Series** Library of Congress. Copyright Office, 1972 *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 *College Accounting* Sharon Niblock, 1992 *Accounting* James Don Edwards, Roger H. Hermanson, Roland Frank Salmonson, 1970 **Financial Accounting** Roger H. Hermanson, 1995

**Study Guide and Working Papers Chapters 1-13 for Use with College Accounting** John Ellis Price, M. David Haddock, Horace R. Brock, 2005-12 **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 *Glencoe Accounting: 1st Year Course, Chapter Reviews and Working Papers 14-28* McGraw Hill, 1999-03-01 *Accounting Principles* Philip E. Fess, 1993 **The Real-time Advantage** Phyllis Yasuda, John W. Wanlass, 1992 *Glencoe Accounting* Donald J. Guerrieri, Haber, Hoyt, Turner, 1995

Financial and Managerial Accounting Carl S. Warren, James M. Reeve, Philip E. Fess, 1993 Provides fundamentals of financial accounting systems including assets liabilities and equity Deals with financial accounting reporting issues annual reports and financial statement analysis the nature of managerial accounting cost system designs cost management strategic management *Books and Pamphlets, Including Serials and Contributions to Periodicals* Library of Congress. Copyright Office, 1970

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