

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

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

ACCOUNT NO. 301

| DATE |   | DESCRIPTION | POST.<br>REF. | DEBIT |  |  |  | CREDIT |  |  |  | BALANCE |  |  |        |     |          |
|------|---|-------------|---------------|-------|--|--|--|--------|--|--|--|---------|--|--|--------|-----|----------|
|      |   |             |               |       |  |  |  |        |  |  |  | DEBIT   |  |  | CREDIT |     |          |
| 2016 |   |             |               |       |  |  |  |        |  |  |  |         |  |  |        |     |          |
| Jan. | 1 | Balance     | ✓             |       |  |  |  |        |  |  |  |         |  |  |        | 100 | 0 0 0 00 |
|      |   |             |               |       |  |  |  |        |  |  |  |         |  |  |        |     |          |
|      |   |             |               |       |  |  |  |        |  |  |  |         |  |  |        |     |          |

|                |                                                         |
|----------------|---------------------------------------------------------|
| <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

|      |   |             |               |       |  |  |  |        |  |  |  | BALANCE |  |  |        |     |   |   |
|------|---|-------------|---------------|-------|--|--|--|--------|--|--|--|---------|--|--|--------|-----|---|---|
| DATE |   | DESCRIPTION | POST.<br>REF. | DEBIT |  |  |  | CREDIT |  |  |  | DEBIT   |  |  | CREDIT |     |   |   |
| 2016 |   |             |               |       |  |  |  |        |  |  |  |         |  |  |        |     |   |   |
| Jan. | 1 | Balance     | ✓             |       |  |  |  |        |  |  |  |         |  |  |        | 200 | 0 | 0 |
|      |   |             |               |       |  |  |  |        |  |  |  |         |  |  |        |     |   |   |
|      |   |             |               |       |  |  |  |        |  |  |  |         |  |  |        |     |   |   |

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

ACCOUNT NO. 304

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

# Mini Practice Set 3 Accounting Answers

**Michael Hoelscher**

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

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