

**MINI-PRACTICE SET 3 (continued)**ACCOUNT Subscriptions Receivable—Common StockACCOUNT NO. 105

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT		CREDIT	

ACCOUNT Interest ReceivableACCOUNT NO. 121

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT		CREDIT	

ACCOUNT Merchandise InventoryACCOUNT NO. 131

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT		CREDIT	
2016								
Jan.	1 Balance	✓			150	0 0 0 0 00		

ACCOUNT LandACCOUNT NO. 141

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT		CREDIT	
2016								
Jan.	1 Balance	✓			85	0 0 0 0 00		

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McGraw Hill, 1999-03-01 **College Accounting** John Ellis Price, 2003 **Financial Accounting** Roger H. Hermanson, 1995 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* Donald J. Guerrieri, Haber, Hoyt, Turner, 1995  
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