

**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

[illegible]

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

												BALANCE							
DATE		DESCRIPTION	POST. REF.	DEBIT				CREDIT				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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# Mcgraw Hill Accounting Mini Practice Set 3 Answer

**Wolfgang Guggemos**



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