

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		

Mini Practice Set 4 Accounting Answers

Tao Wei



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