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Total Dividends in

arrears, 7% of

\$100,000 \$ 7,000 \$

7,000 Current year's

dividend, 7% 7,000

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\$21,000 28,000
Participating dividend
7.25% (\$29,000
÷ \$400,000)* 7,250
21,750 29,000 Totals
\$21,250 \$42,750
\$64,000 *(The same
type of schedule as
shown in (a) could be
used here) (c ...

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1A Journalize a series
of transactions. Simple
20-30 2A Journalize
transactions, post, and
prepare a trial balance.

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