

**Chapter 13**  
**Question 19**  
**page 617**

Item	Account Name	Classifi- cation? (A,L,C,R,E)	Normal Balance? (Dr. or Cr.)	Fin Stmt? (BS/IS)	Which Section?
(a)	Common Stock	C	cr.	BS	PI
(b)	PIC in Excess of Par	C	cr.	BS	PI
(c)	Retained Earnings	C	cr.	BS	RE
(d)	Treasury Stock	contra capital	dr.	BS	contra SE
(e)	PIC from Treas Stock	C	cr.	BS	PI
(f)	PIC in Excess of Stated Value	C	cr.	BS	PI
(g)	Preferred Stock	C	cr.	BS	PI
(h)	Organization Expense	E	dr.	IS	expense
(i)	Cash Dividends	contra capital	dr.	RES	contra RE
(j)	Stock Dividends Distributable	C	cr.	BS	temporary PI
(k)	Stock Dividends	contra capital	dr.	RES	contra RE