(a)

Date	Accounts	Debit	Credit
	Cash	2,000,000	
	Common Stock		600,0
	Pd-in Cap in Excess of Par - CS		1,400,0
	To record issuance of 200,000 shares of \$3 par value common stock at \$10 per share		
Α			
В			
С			
D			

GENERAL JOURNAL					
Date	Accounts		Debit	Credit	
Е					
F					
G					
Н					

(b)

## Dry Dock Container Corporation Statement of Stockholders' Equity For the Year Ending December 31, 20X5

	Preferred Stock, \$100 Par	Common Stock, \$3 Par	Paid-in Capital in Excess of Par - PS	Paid-in Capital in Excess of Par - CS	Retained Earnings	Treasury Stock	Total Stock- holders' Equity
Balance - January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Issue common shares	-	-	-	-	-	-	-
Issue preferred shares	-	-	-	-	-	-	-
Purchase treasury stock	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	-	-
Reissue treasury stock	-	-	-	-	-	-	-
Net income	-	-	-	-	-	-	-
Stock dividend							
Balance on December 31	<u>\$</u> _	<u>\$ -</u>	<u>\$ -</u>	<u>\$</u> -	<u>\$ -</u>	<u>\$</u> _	<u>\$</u> -

Stockholders' Equity		
Capital stock:		
Preferred stock,	\$ -	
Common stock,	_	\$ -
Additional paid-in capital:	<u> </u>	·
	\$ -	
Total paid-in capital		\$ -
		\$ -
Total stockholders' equity		\$ -