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Permanent Accounts (Real) Used to accumulate information from one fiscal period to the next. (p.214) Temporary Accounts (Nominal) Used to accumulate information until it is transferred to the owner's capital account. (p.214)

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Closing Entries for a Service Business •

159. 8-1, and 8-2 WORK

TOGETHER(continued) GENERAL LEDGER

ACCOUNT Accounts Payable-Grand

Uniforms ACCOUNT NO. 220 POST. "

BALANCE DATE ITEM REF. DEBIT CREDIT

J~ly 31 Balance V'

I~,J~ r 21 200 i ACCOUNT Darlene

Wong, Capital ACCOUNT NO. 310 POST.

BALANCE

GENERAL LEDGER Cash 110

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Accounts. Accounts used to accumulate

information from one fiscal period to the

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used to accumulate information until it is

transferred to the owner's capital

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statements is true or false. 1/ Managerial
accounting is for external use and gives
less detailed information than financial
accounting. False 2/ A manufacturer
produces speedboats, and each one

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requires a motor. The motors are considered direct materials and are product costs. True 3/A Pepsi-Cola bottling plant is an ...

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