

Some of the following accounts are real (permanent) accounts, and some are nominal (temporary) accounts. Which are which?

- Capital Stock
- Revenues
- Accumulated Depreciation
- Salaries Expense
- Accounts Payable
- Dividends
- Supplies
- Rent Expense
- Unearned Revenues
- Income Summary
- Equipment
- Prepaid Rent
- Interest Payable
- Retained Earnings
- Loan Payable