

Some of the following accounts are real (permanent) accounts, and some are nominal (temporary) accounts. Identify each account as real or nominal.

Capital Stock

Unearned Revenues

Revenues

Income Summary

Accumulated Depreciation

Equipment

Salaries Expense

Prepaid Rent

Accounts Payable

Interest Payable

Dividends

Retained Earnings

Supplies

Loan Payable

Rent Expense