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Terms. STUDY. PLAY. Inventories. asset items held for sale in the ordinary course of business or goods that will be used or consumed in the production of goods to be sold. merchandise inventory. goods held for resale by a trading concern.

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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

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information until it is transferred to the owner's capital account. (p.214)

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Accounting Chapter 8 study guide. Flashcard maker : Lily Taylor. Accounting cycle. The series of accounting activities included in recording financial information for a fiscal period. Adjusting entries. Journal entries recorded to update general ledger accounts at the end of a fiscal period.

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H D'EBIT 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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next. Temporary Accounts. Accounts
used to accumulate information until it is
transferred to the owner's capital
account. Closing Entries.

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less detailed information than financial
accounting. False 2/ A manufacturer
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