

## *Accounting Principles Chapter 13 Solutions*

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7/31 Closing entry 16,400 0 Salaries and Wages Expense Date Explanation Ref. Debit Credit  
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Services are classified as per the Services Accounting Code (SAC). The SAC is strictly numeric and is 6 digits. The first two digits are same for all services i.e. 99, the next two digit represent the major nature of service and the last two digit represent detailed nature of service.. To understand this better, let us take an example of SAC code 9954.

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